NA (B) (C) (D) (E) (P) (G) (P)	Reven	ue Deficiency (Excess) by Rate Schedule												
Line III Disk Mark Proce Disk Mark Proce <thdisk mark="" proce<="" th=""> Disk Mark Proce<td></td><td></td><td>[B]</td><td>[C]</td><td>[D]</td><td>[E]</td><td>[F]</td><td>[G]</td><td>[H]</td><td>[1]</td><td>[J]</td><td>[K]</td><td>[L]</td><td>[M]</td></thdisk>			[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]
Line III Disk Number Of PERION Multicity Correspondence in the constraint Fram. Solution (Film Top Call III) Non Call IIII Non Call IIII Non Call IIII Non Call IIIII Non Call IIIII Non Call IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII				-							-			
Line III Disk Number Of PERION Multicity Correspondence in the constraint Fram. Solution (Film Top Call III) Non Call IIII Non Call IIII Non Call IIII Non Call IIIII Non Call IIIII Non Call IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII														
Line III Disk Number Of PERION Multicity Correspondence in the constraint Fram. Solution (Film Top Call III) Non Call IIII Non Call IIII Non Call IIII Non Call IIIII Non Call IIIII Non Call IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII														
Line III Disk Number Of PERION Multicity Correspondence in the constraint Fram. Solution (Film Top Call III) Non Call IIII Non Call IIII Non Call IIII Non Call IIIII Non Call IIIII Non Call IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII					GS-NNG					GS-NNG C&I	GS-NNG C&I			
Inc. No. DATE OF FETUREN MALREGISTION Same Tage Same Time Case 1 Perm Case 2 Density Same Case 3 <	LINE	SUMMARY OF OPERATING INCOME RATE BASE		CS-NNC Residential		GS-NNG C&I	GS-NNG C&I	GS-NNG C&I	GS-NNG C&I			NNG C&UNT	NNG C&UNT	
1 0 control Remarks 40.08107 2.781/081 0 2.352/201 0 400.0517 1 781/081 0 770.481 0 770.481 0 770.481 0 770.481 Page 5.4. Ine 1 Page 5.4. Ine 1 1 0 control Service 400.0517 2.352.200 0.000.271 6.001.702 2.722.300 700.386 6.41.010 0.770.445			MN JURISDICTION											SOURCE OR ALLOCATION FACTOR
2 Tarine Revname 440,83,975 20,87,930 2,234,220 9,000,561 190,271 2,212,240 780,571 6,41,919 9,770,948 Page 5,8, ter 1 Oper Revname 4,80,5783 2,000,378 0,00 0	1			04100	Tup Guido	Thrun oldoo T	rum rup oldoo r	Than Oldoo E	That oldoo o	01000 2	01000 0	Oldoo L	010000	
3 Other Revenues 1.152 (abc 1, bbc 728 6.001 7.41,681 0.68 587.79 4.07 1.152 <th< td=""><td>2</td><td></td><td>406 983 975</td><td>207 891 300</td><td>2 334 290</td><td>9 080 561</td><td>199 053</td><td>87 553 564</td><td>8 0 19 792</td><td>2 732 540</td><td>780 571</td><td>6 431 619</td><td>9 770 948</td><td>Page 5-8 line 1</td></th<>	2		406 983 975	207 891 300	2 334 290	9 080 561	199 053	87 553 564	8 0 19 792	2 732 540	780 571	6 431 619	9 770 948	Page 5-8 line 1
4 1 2037 /63 2337 /63 23307 /63	3													
Operating Ference. Operati	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	3
Dependent Alterative Cont of Gas 291/171/560 146,687/566 172,8221 5.922/44 140,273 06,201/25 6.988,271 221/079 68,8471 5.202.019 68,8471 5.202.019 68,8471 5.202.019 68,8471 7.2037 146,817 298,917.11 Page 12.4, line 2 0 percention A. Anotation E. Source 31,151.31 21,100.209 63,145 689,017.01 70,037 146,84 34,450 Page 12.4, line 3 1 LSS: howes A One Afge Rade Roome Tax (2,076,443 (1,255,346 (196,50 10,00 0	5													
8 Operation & Maintenne Nun-Cost of Gas 51.95, 146 34.073, 168 196.234 12.52, 150 53.91, 509 13.93, 33 111.372 20.118 170.337 14.862 Page 12.6, 182.0 1 Tame offer fun income Tar 23.93, 30 11.966, 807 63.24, 69 62.24, 69 62.44, 69 62.24, 69 62.04, 69 62.03, 69 63.04, 67 63.04, 67 63.04, 67 64.80, 67 64.	6	Operating Expense:												
9 Depresidenci A Anomization Expense 33, 161, 310 21, 110, 02:99 63, 145 650, 07 72, 660 22,020 28,846 89,469 Page 13-6, the 42 1 Tasse: dirt han income Tax 22,035, 23 13,96,060 562,279 73,90 (14,00) (12,373) (11,00) (758) 62,309 65,509 74,40 Page 13-6, the 42 1 theome Tax (2,05,645) (13,05,584) (765) 62,209 (16,40) (12,1373) (11,40) (758) 62,402,278 (16,90,96) 9,222,527 Page 13-6, the 42 1 theome Tax (13,05,449) (14,50,866 199,4345 8,88,557 165,558 80,154,00 7,07,528 2,402,278 (16,90,96) 9,222,527 Page 13-6, the 42 1 ADJOINT Concold (14,00,41,00) (14,00,41,00) (14,00,41,00) (14,00,41,00) (14,01,40,00) (14,00,41,00) (14,00,41,00) (14,00,41,00) (14,00,41,00) (14,00,41,00) (14,00,41,00) (14,00,41,00) (14,00,41,00) (14,00,41,00) (14,00,41,00) (14,00,41,00)	7	Operation & Maintenance: Cost of Gas								2,210,779			8,669,731	
10 Takes ofter Hain Roume Tail 2233.322 113.90.687 9.210 962.29 780 23.96.302 123.979 2.241 2.374 85.983 87.944 Page 17.20, lips 11 11 LLSS. Horse & Other Agls After Income Tail (2.076.444) (1.303.84) (760 (62.02) (64 (21.377) (1.14.84) (760 (2.276 2.236.247 (272.528 2.409.2278 727.82 2.409.2278 727.82 2.409.0276 72.97.24 (6.203) Rafe Base Page 17.20, lips 11 Page 17.2	•													
11 LESS: Income & Omer Adj: Before Income Tax 0														
12 Income Tax (2.076,645) (11,036,384) (1765) (2.23,773) (11,408) (756) (2.23) (6,847) (6,843) Page 21-3 14 Total Operating Expanse 402,094,599 214,566,866 1,984,346 8,8657 156,548 80,154,860 7,576,228 2,402,278 7,278,22 6,169,086 6,222,556 14 Total Operating Expanse 0 <td></td>														
15 LESS: Income S Ander Adigs After Income Tax 0														
14 Total Operating Expense 402 SP8.869 1244 588.66 1.954.366 8.868.677 165.545 60.154.800 7.576.288 2.402.278 7.27.822 6.150.066 9.225.55 16 NET OPERATING INCOME (Peturn) 5.362.744 (5.621.008) 346.464 226.388 341.124 7.457.428 433.922 331.414 52.755 283.467 477.790 17 ADUNSTED NET OPERATING INCOME 5.362.744 (5.621.509) 346.645 225.386 341.124 7.457.422 443.982 331.414 52.755 283.467 477.790 18 ADUNSTED NET OPERATING INCOME 5.362.744 (5.621.509) 346.645 225.386 341.124 7.457.422 433.922 331.414 52.755 283.467 478.790 18 ADUNSTED NET OPERATING INCOME 5.362.744 (5.81.099) 346.645 (26.71) (462.139) Page 23.38, ine 31 20 ADUSTED NET OPERATING INCOME 6.92.7252 283.471 (74.91.393) (77.09.339) (77.09.339) (77.109.133) (77.109.133) (77.109.133) (77.109.133) (77.109.133) (77.109.133) (77.109.133) (77.109.133)			(2,076,645)	(1,305,384)										
Interview Add, 645 253,836 341,24 7,457,482 443,992 231,414 52,755 283,467 478,790 Pate Base ADJUSTED NET OPERATING NCOME 5,392,744 (5621,988) 346,645 225,386 341,24 7,457,482 443,992 331,414 52,755 283,467 478,790 Pate Base ADJUSTED NET OPERATING NCOME 5,392,744 (5521,998) 346,645 225,388 341,24 7,457,482 433,992 331,414 52,755 223,487 478,790 ADJUSTED NET OPERATING NCOME 5,392,744 (5521,998) 346,645 225,388 341,24 7,457,482 331,414 52,755 223,487 478,790 Accumulation Depresenter Network (221,21) (422,472) (172,481,158) (163,297) (163,297) (121,344,480) (164,278) (123,347) (163,297) (123,348) (164,219,31) (162,398) (123,348) (123,348) (123,348) (123,348) (123,348) (123,348) (123,348) (123,348) (123,348) (123,348) (133,348) (133,3			0	0					0					Page 21-24, line 9
16 NET OPERATING NOCME (Return) 5.382.74 (5.82).808 346.645 225.386 94.124 7.457.482 443.892 331.414 52.755 283.487 478.790 16 Income Tax Effect (III: Allow for Ratemating) 0		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	
17 Interest 0			5 262 744	(5 604 000)	246 645	005 006	24.424	7 457 400	442.000	224 444	50 755	000 407	470 700	
18 Income Tax Effect Int. Allow for Reamaning 0														Poto Roso
19 ADJUSTED NET OPERATING INCOME 5.362.744 (5.621.008) 346.645 235.386 34.124 7.457.462 435.962 331.414 522.755 265.467 477.8790 11 AATE BASE Ultily Plant in Service (21.24.275) (77.484.133) (22.20.071) (21.34.340) (11.448.784) (52.275) (22.30.162) 1.867 2.230.962 1.844.188 Page 25-28, line 34 23 Accumulated Depresation - SL (22.124.275) (77.484.135) (22.200) (6.372.871) (42.238) Page 25-28, line 34 Page 25-28, line 34 24 Construction Visits in Process (21.34.275) (77.484.135) (22.200) (22.311) (42.338) Page 25-28, line 34 25 Construction Visits in Process (23.30.371) (10.33.506 (22.22.24.487.76) (23.571) (27.771) Page 25-28, line 34 26 Gas Stored Underground: 2.300.371 10.983.506 (22.22.24.487.76) (14.48.776) (23.60.271) (24.26.772) (26.271) (24.26.44.181) Page 21-44.181 Page 21-44.1														
20 10<														Rate base
1 PATE BASE:			5,502,744	(0,021,000)	040,040	200,000	54,124	7,407,402	440,002	351,414	52,755	200,407	410,130	
22 Ulity Plant in Service 851,492,781 543,096,742 78,133 21,897,428 6,9271 76,847,426 3,925,088 17,563 1,657 2,230,962 1,446,183 Page 25-28, ine 34 24 Accumulated Depreciation - Sit. (261,241,743) (6,326,732) (12,913,430) (10,49,774) (5,517) (2,238) (239) (317,039) (262,732) Page 35-36, ine 31 25 Construction Work in Progress 8,106,132 5,108,050 8,148,135 (20,717,48) (10,49,774) (11,49,78) (13,038) (22,78) (23,98) (23,78) (317,039) (262,732) Page 35-36, ine 31 26 Net Plant in Service 477,397,332 298,712,286 51,443 12,078,372 4,626 47,237,462 2,334,486 11,657 1,564 1,100 1,365,049 1,133,387 27 Construction Work in Progress 0		RATE BASE												
23 Accumulated Depreciation - S.L (21, 284, 275) (172, 444, 136) (23, 207) (6, 262, 722) (23, 207) (4, 622, 330) (462, 233) (462, 234) (482, 13) (462, 233) (462, 233) (462, 133) (462, 233) (462, 133) (462, 133) (462, 133) (462, 133) (462, 133) (462, 133) (462, 133) (462, 133) (462, 133) (462, 133) (462, 133) (462, 133) (462, 133) (462, 133) (453, 11, 1163) (41, 1163, 464) (11, 1163, 464) (11, 1163, 464) (11, 1163, 464) (11, 1163, 464) (11, 1163, 464) (11, 1163, 464) (11, 1163, 465) (11, 1163, 465) (11, 1163, 465) (11, 1163, 465) (11, 1163, 465) (11, 1163, 465) <			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
25 Construction Work in Progress 108.132 15.108.132 216.105 72.8 10.037.873 19.103 13.85 17.3 25.817 12.275 Page 37-40, line 31 27 Ant Plan 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 1.386.049 1.133.367 10.998.773 19.103 1.385 17.3 25.817 12.275 Page 37-40, line 31 27 Gas Stored Underground: 477.397.332 298,712.286 51.844 12.079,372 4.626 47.237.462 2.334.486 11.664 1.100 1.386.049 11.33.367 Proground: 1.333.67 Proground: 1.333.67 10.837.86 1.2778.83 165.544 51.176 6.778 10.877 11.835 11.99 1.733.415 Proground: 1.333.67 1.100 1.333.67 10.337.87 1.238.77 1.665 1.513.3 1.513.3 1.513.3 1.513.3 1.513.3 1.513.3 1.513.3 1.513.57 1.238.75 1.248.75 1.144.1 1.44.1 1.44.1 1.44.1 1.44.1 1.44.1 1.44.	23			(172,484,135)	(23,207)	(6,926,732)	(2,071)	(21,314,340)	(1,049,784)			(573,691)		
26 Net Plant in Service $477, 397, 332$ 298, 712, 286 51,843 12,079, 372 4,626 $47, 237, 682$ 2,334,486 11,654 1,100 1,366,049 1,133,387 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 $477,1497,332$ 298,712,286 51,843 (252,3891) (357) (2,778,808) (206,583) (1,945) (228,124) (288,155) Page 41-44, line 9 30 Prepayments 0	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
27 Cas Stored Underground: 23.003.871 10.983.906 129.282 448.716 10.504 51.89.300 521.783 1165.544 51.179 476.149 734.15 Page 41-44, line 2 29 Working Capital Allowance (18.218,813) (0.591.992) (4.520) (253.891) 105.74 51.89.300 200 0	25	Construction Work in Progress		5,169,062										Page 37-40, line 31
28 Gas Stored Underground: 23.003.871 10.085.060 129.282 448,716 10.504 5.183.300 521.783 115.544 51.179 476,149 778,415 Page 11-44, line 2 29 Working Capital Allowance (18,28,813) (65,519.902) (4,520) (253.891) (357) (277.8,808) (206.583) (19.45) (288,153) (288,153) Page 11-44, line 9 30 Prepayments 0 <td< td=""><td></td><td>Net Plant in Service</td><td>477,397,332</td><td>298,712,286</td><td>51,843</td><td>12,079,372</td><td>4,626</td><td>47,237,462</td><td>2,334,486</td><td>11,654</td><td>1,100</td><td>1,366,049</td><td>1,133,387</td><td></td></td<>		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	
29 Working Capital Allowance (18,218,813) (6,591,902) (4,230) (253,81) (357) (2,778,808) (206,583) (19,45) (429) (252,24) (288,155) Page 41-44, line 9 31 Regulatory Assets & Liabilities 0														
30 Prepayments 10 <														
31 Regulatory Assets & Liabilities 0														Page 41-44, line 9
32 Materials & Supplies: 268,076 165,78 1,187 6,67 106 16,131 665 434 63 888 913 Page 41-44, line 14 32 Customer Advances 0									0					
33 Customer Advances 0					0	0		0	0			0		Dana 44 44 Kas 44
34 TOTAL RATE BASE 482,450,466 303,229,530 177,783 12,280,774 14,878 49,664,286 2,650,351 175,686 51,912 1,590,813 1,580,860 5 % of Rate Base 100,00% 62,86% 0.04% 2,55% 0.00% 10,29% 0.55% 0.04% 0.13% Rate Base 37 PERCENT RATE OF RETURN 1.1116% -1.8538% 194,9718% 1.9167% 229,3615% 15,0159% 10,5228% 188,8400% 101,5228% 188,8400% 001,8228% 16,5830% 0.2024% 7.0672% </td <td></td>														
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% 16.5522% 188.6400% 101.6236% 16.5630% 30.2924% 7.0672%														Fage 41-44, iiile 10
36														Rate Base
37 PERCENT RATE OF RETURN 1.1116% -1.838% 194 9716% 1.9167% 229.3615% 15.0189% 16.752% 7.0672% 7.0672% 30.2924% 38 Required Rate of Return 7.0672%			100.0075	02.0070	0.0170	2.007	0.0070	10.207	0.007	0.0170	0.0170	0.0070	0.0070	
38 Required Rate Maturn 7.0672% 7.0672		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%	
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) (Required Return % * Rate Base) (33,073) (3,947,619) (256,686) (318,998) (49,086) (151,061) (367,089) 41 Return Conversion Factor 1.4034 - <														
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) 1.4034 43 Revenue Conversion Factor 1.4034 44 1.589,452 7.285,157 4.271 295,009 357 1.193.038 63,667 4.220 1.247 38,215 37,968 Rate Base 46 (Income Deficiency 'Tax Factor) 1 1.632,357 34,339,673 (329,810) 927,528 (32,715) (2,754,581) (193,020) (314,778) (47,839) (112,847) (329,121) 48 Revenue Deficiency 'Kincluding 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 Deficiency 'Sinfer Reven	39		34,095,649		12,565	867,905	1,051	3,509,864	187,305	12,416	3,669			
42 (Required Ret - Adj Operating Income) 33 Revenue Conversion Factor 44 Additional Income Tax on Return Def. 11,689,452 7,285,157 4,271 295,009 357 1,193,038 63,667 4,220 1,247 38,215 37,968 Rate Base 45 Additional Income Deficiency Tax Factor) 1 10,322,357 34,339,673 (329,810) 927,528 (32,715) (2,754,581) (193,020) (314,778) (47,839) (112,847) (329,121) 49 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% 50 (Revenue Deficiency S) (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%	40	(Required Return % * Rate Base)												
43 Revenue Conversion Factor 1.4034 44 44 45 Additional Income Tax on Return Def. 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 (Income Deficiency 'Tax Factor) 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) 48 49 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% 50 (Revenue Deficiency is) 50 50 (Revenue Deficiency is) -10.44% -3.15% -2.41% -11.52% -6.13% -17.55% -3.37%			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)	
44 Number of the second s														
45 Additional Income Tax on Return Def. 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 (Income Deficiency 'Tax Factor)		Revenue Conversion Factor	1.4034											
46 (Income Deficiency * Tax Factor) 47 Total Revenue Deficiency (Inc. Add1 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) 48 49 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% 0 (Revenue Deficiency S) -16.44% -3.15% -2.41% -11.52% -6.13% -1.75% -3.37%														
47 Total Revenue Deficiency (inc. Add1 ⁱ nc. 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) 48			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
48 49 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% 50 (Revenue Def / Tariffed Revenues)			10 000 057	04 000 070	(000.040)	007 500	(00.745)	(0.754.504)	(100.000)	(011770)	(17.000)	(110.017)	(000,404)	
49 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% 50 (Revenue Def / Tariffed Revenues)		Total Revenue Deticiency (Inc. Add'I 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)	
50 (Revenue Def / Tariffed Revenues)		Revenue Definionay % (including Cost of Cas)	0.01%	16 50%	14 120/	10.21%	16 / ///	2 150/	2 / 10/	11 50%	6 120/	1 750/	2 270/	
			9.91%	10.52%	-14.13%	10.21%	-10.44%	-3.15%	-2.41%	-11.52%	-0.13%	-1.70%	-3.37%	
51 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%			35.00%	56 11%	-54 27%	30 04%	-55 66%	-15 09%	-18.36%	-60.33%	-49 27%	-13.92%	-29 89%	
			33.00 %	55.1176	0-1.21 /0	00.047						10.5270	20.0070	

Reven	ue Deficiency (Excess) by Rate Schedule															
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]
LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptibl e Class 2	GS- CONSOLIDAT I ED Residential Sales		GS- CONSOLIDAT ED C&I FIRM Class 2	GS- CONSOLIDAT ED C&I FIRM Class 3	CONSOLIDATE D C&I INT Class 2		CONSOLIDA TED C&I INT Class 4	TED Agriculture	CONSOLIDA TED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR
1	Operating Revenues:									1					1 1	
2	Tariffed Revenues Other Revenues	406,983,975 1.373.668	713,545 454	2,651,811 463	98,081 52	82,347 8	30,189,485 180.078	2,364,911 12,733	20,161,678 18,447	1,337,791 119	1,220,519 249	1,022,176 57	1,645,500 37	44,790 52	145,797 46	Page 5-8, line 1 Page 5-8, line 13
4	Total Operating Revenues:	408,357,643	713,999	2,652,275	98,133	82,355		2,377,644	20,180,125		1,220,769	1,022,233	1,645,537	44,842	145,843	r ago o o, into ro
5 6 7 8 9 10 11 12	Operating Expense: Operation & Maintenance: Cost of Gas Operation & Amortization Expense Taxes other than Income Tax LESS: Income & Other Adj's Before Income Tax Income Tax	291,791,556 51,585,146 39,161,310 22,533,532 0 (2,076,645)	579,568 60,587 56,793 27,524 0 (2,291)	2,377,385 171,317 186,295 79,804 0 (6,125)			(225,356)			32,180 71,593 27,504 0) (2,425	41,303 70,772 20,506 0) (1,636)	874,901 19,626 51,720 11,581 0 (899)	(1,341)			Page 9-12, line 2 Page 9-12, line 52 - line 2 Page 13-16, line 42 Page 17-20, line 11 Page 21-24, line 3 Rate Base
13 14	LESS: Income & Other Adj's After Income Tax Total Operating Expense	402,994,899	0 722,182	2,808,676	96,513	0 77,342		2,302,571	0 18,051,415	1,241,560	0	956,929	1,654,499	45,410	155,890	Page 21-24, line 9
15 16 17	NET OPERATING INCOME (Return) Interest	5,362,744 0	(8,183)	(156,401) 0	1,621 0	5,013 0	(907,048) 0	75,073 0	2,128,710 0	96,350 0	63,135 0	65,304 0	(8,962)) (567) 0		Rate Base
18 19	Income Tax Effect of Int. Allow for Ratemaking ADJUSTED NET OPERATING INCOME	5,362,744	(8,183)	(156,401)	0 1,621	0 5,013	(907,048)	0 75,073	2,128,710			65,304	(8,962)) (567)		Rate Base
20 21 22 23 24 25 26	RATE BASE: Utility Plant in Service Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes Construction Work in Progress Net Plant in Service	851,492,781 (261,284,275) (120,919,306) 8,108,132 477,397,332	879,056 (222,163) (124,864) <u>15,314</u> 547,343	2,424,421 (611,151) (344,759) 25,193 1,493,704	70,395 (18,396) (10,005) 825 42,820) (223,072) (138,247)) (76,007) 6,119	245,176 (61,630) (34,889) <u>1,651</u> 150,307	(85,634)	77,710) (19,918)) (11,035) <u>1,451</u> 48,208		Page 25-28, line 34 Page 29-32, line 31 Page 33-36, line 31 Page 37-40, line 31
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)) (1,149,206)	(78,633)								Page 41-44, line 9
30 31	Prepayments 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		2,012	4,849			121	189	22	65	Page 41-44, line 14
33 34	Customer Advances	482,450,466	532.277	1.423.070	43.389	0 31,673	0 52,355,243	3,760,338	0 14,712,830	0 563,493	0 379.980	208,815	311.507	47.026	99,132	Page 41-44, line 16
35	% of Rate Base	100.00%	0.11%	0.29%								0.04%		0.01%		Rate Base
36 37 38 39 40	PERCENT RATE OF RETURN Required Rate of Return Required Return % * Rate Base)	1.1116% 7.0672% 34,095,649	-1.5373% 7.0672% 37,617	-10.9904% 7.0672% 100,571		15.8271% 7.0672% 2,238			14.4684% 7.0672% 1,039,782	7.0672%	6 7.0672%	31.2739% 7.0672% 14,757		-1.2064% 7.0672% 3,323	-10.1350% 7.0672% 7,006	
41 42 43	Return Income Deficiency (Required Ret - Adj Operating Income) Revenue Conversion Factor	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	
44 45 46	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
47 48	Total Revenue Deficiency (inc. Add'l Inc. Taxes)	40,322,357	58,586	291,157	2,488	(2,014)		281,008	(735,495	, , .	, , ,			5,020	19,434	
49 50	Revenue Deficiency % (including Cost of Gas) (Revenue Def / Tariffed Revenues)	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%	
51 52	(Revenue Deficiency % (Without Cost of Gas) (Distribution Margin Only)	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%	

Revenu	e Deficiency (Excess) by Rate Schedule																
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	MN JURISDICTION	CONSOLIDA TED Electric Generation - Class 1	CONSOLIDA TED C&I Firm/Interrupt ible 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 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 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1 2	Operating Revenues: Tariffed Revenues	406,983,975	10,409	185,817	367,598	770,878	65,902	42,895		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		126	311	95	59	85	19	32	Page 5-8, line 13
4 5	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	
6 7 8 9 10	Operating Expense: Operation & Maintenance: Cost of Gas Operation & Maintenance: Non-Cost of Gas Depreciation & Amortization Expense Taxes other than Income Tax	291,791,556 51,585,146 39,161,310 22,533,532	8,511 680 732 281	150,037 7,396 11,310 4,234	0 90,860 84,998 29,109	0 127,975 240,320 73,785	0 21,121 52,822 15,764	0 107,822 87,191 85,427	0 34,019 31,338 12,252	0 58,812 59,614 11,936	0 262,315 688,849 88,148	0 125,655 428,621 49,334	0 79,302 310,798 31,407	0 58,398 80,628 27,992	0 28,984 49,403 9,254	0 53,887 21,082 17,669	Page 9-12, line 2 Page 9-12, line 52 - line 2 Page 13-16, line 42 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 13	Income Tax LESS: Income & Other Adj's After 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) 0	(1,356) 0	Rate Base Page 21-24, line 9
14 15	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		91,281	1 ago 21-24, inte 3
16	NET OPERATING INCOME (Return)	5,362,744	233	13,229	165,329	335,413	(22,409)			68,057	913,388	12,248	(87,890)	999,482	(36,319)		
17 18	Interest 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 Rate Base
19	ADJUSTED NET OPERATING INCOME	5,362,744	233	13,229	165,329	335,413	(22,409)	(229,892)		68,057	913,388	12,248	(87,890)		(36,319)		Trate Dase
20	-																
21	RATE BASE:	054 400 704	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	Daga 05 00 line 04
22 23	Utility Plant in Service Accumulated Depreciation - S/L	851,492,781 (261,284,275)	8,386 (2,204)	(33,660)	1,068,568 (285,199)		588,837 (158,708)	3,207,946 (867,488)		411,618 (105,379)	2,987,879 (753,671)	(421,430)	(267,745)			(166,708)	Page 25-28, line 34 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)		(58,511)	(425,367)	(237,496)	(150,930)	(196,961)		(90,289)	Page 33-36, line 31
25	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	Page 37-40, line 31
26 27	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	
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)			Page 41-44, line 9
30	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31 32	Regulatory Assets & Liabilities Materials & Supplies:	0 268,076	0	0 30	0 219	0 468	0 96	0 455	0 4,870	0 176	0 1.594	0 938	0 598	0 16,574	0 104	0 198	Page 41-44, line 14
33	Customer Advances	200,070	4	30	219	408	90	455	4,870	0	1,594	536	0	10,574	104	190	Page 41-44, line 14 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	4 44400/	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%	
37	Required Rate of Return	1.1116% 7.0672%	4.5422%	7.0672%	28.7119% 7.0672%		-7.0746% 7.0672%	-13.1887% 7.0672%		33.9594% 7.0672%	69.4356% 7.0672%	7.0672%	-19.4237% 7.0672%	7.0672%		-23.4522% 7.0672%	
39	Required Return	34,095,649	363	5,916	40,694	104,566	22,386	123,188		14,163	92,965	50,285	31,978	44,989	11,676	22,270	
40	(Required Return % * Rate Base)																
41 42	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) Revenue Conversion Factor	1.4034															
44 45	Additional Income Tax on Return Def.	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	(Income Deficiency * Tax Factor)																
47 48	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	
48 49 50	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%	
51 52	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%	

Reven	ue Deficiency (Excess) by Rate Schedule [A]	[B]	[B]	[C]	[D]	(E)	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
	[^]	[5]	[0]	[0]	[0]	[4]	6.1	[0]	U U	ы	[0]	[N]	[1]	[wi]	[P]	[0]	10
LINE NO.	AND RATE OF RETURN	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	Operating Revenues: 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	Ō	Ō	0	Ō	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 7 8 9 10 11 12 13	Operating Expense: Operation & Maintenance: Cost of Gas Operation & Maintenance: Non-Cost of Gas Depreciation & Amortization Expense Taxes other than Income Tax LESS: Income & Other Adj's Before Income Tax LESS: Income & Other Adj's After Income Tax	291,791,556 51,585,146 39,161,310 22,533,532 0 (2,076,645)	0 17,957 17,388 4,338 0 (340) 0	0 147,081 333,387 60,316 0 (4,541) 0	0 92,978 188,644 53,840 0 (4,617) 0	0 38,530 148,431 16,662 0 (1,099) 0	0 839,626 526,978 472,637 0 (38,957) 0	0 2,321 11,380 844 0 (31) 0	0 3,631 139,939 798 0 (78) 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 6,942 117,033 850 0 (83) 0	0 2,424 37,419 287 0 (28) 0	0 88,349 74,390 25,755 0 (2,199) 0	Page 9-12, line 2 Page 9-12, line 52 - line 2 Page 13-16, line 42 Page 17-20, line 1 Page 21-24, line 3 Rate Base 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	Fage 21-24, iiile 9
15 16 17 18	NET OPERATING INCOME (Return) Interest Income Tax Effect of Int. Allow for Ratemaking	5,362,744 0 0	21,848 0 0	414,475 0 0	(99,713) 0 0	(51,179) 0 0	(1,484,696) 0 0	14,427 0 0	73,583 0 0	0 0 0	0 0 0	0 0 0	0 0 0	63,813 0 0	20,064 0 0	145,070 0 0	Rate Base 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 22 23 24 25 26	RATE BASE: Utility Plant in Service Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes Construction Work in Progress Net Plant in Service	851,492,781 (261,284,275) (120,919,306) 8,108,132 477,397,332	154,252 (40,309) (21,954) <u>1,216</u> 93,206	2,146,202 (559,965) (305,911) <u>6,832</u> 1,287,159	2,005,869 (539,716) (286,247) 4,436 1,184,341	573,593 (146,710) (81,713) <u>1,074</u> 346,244	17,386,186 (4,642,952) (2,480,485) <u>36,139</u> 10,298,888	24,851 (5,591) (3,524) <u>280</u> 16,016	35,232 (10,091) (5,014) <u>1,082</u> 21,209	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	35,734 (9,749) (5,084) <u>1,258</u> 22,159	12,459 (3,414) (1,774) <u>507</u> 7,778		Page 25-28, line 34 Page 29-32, line 31 Page 33-36, line 31 Page 37-40, line 31
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)		(91,191)		(8,732)	(3,394)	0	0	Ő	0	(3,152)			Page 41-44, line 9
30	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31 32	Regulatory Assets & Liabilities Materials & Supplies:	0 268.076	0 49	0 733	0 347	0 282	0 3,866	0 28	0 311	0	0	0	0	0 261	0 83	0 194	Page 41-44, line 14
33	Customer Advances	200,070	49	0	0	202	3,800	28	0	0	0	0	0	201	0	0	Page 41-44, line 14
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		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 38 39 40	PERCENT RATE OF RETURN Required Rate of Return Required Return % * Rate Base)	1.1116% 7.0672% 34,095,649	27.6629% 7.0672% 5,582	39.2887% 7.0672% 74,555	-9.2963% 7.0672% 75,804	-20.0438% 7.0672% 18,045	-16.4045% 7.0672% 639,619	197.2946% 7.0672% 517	405.9484% 7.0672% 1,281	#DIV/0! 7.0672% 0	#DIV/0! 7.0672% 0	#DIV/0! 7.0672% 0	#DIV/0! 7.0672% 0	331.1971% 7.0672% 1,362			
41 42	Return Income Deficiency (Required Ret - Adj Operating Income)	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)	
43 44	Revenue Conversion Factor	1.4034	4 007	05.040	05 700			170	105					100	150	10.074	2 4 2
45 46	Additional Income Tax on Return Def. (Income Deficiency * Tax Factor)	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
40 47 48	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)	
49 50	Revenue Deficiency % (including Cost of Gas) (Revenue Def / Tariffed Revenues)	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%		
51 52	Revenue Deficiency % (Without Cost of Gas) (Distribution Margin Only)	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%	

Reven	ue Deficiency (Excess) by Rate Schedule												
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]
LINE NO.	SUMMARY OF OPERATING INCOME, RATE BASE, AND RATE OF RETURN	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 4	Transport- CONSOLIDA TED C&I INT Class 5	Transport- CONSOLIDA TED C&I Firm/Interrupti ble Class 3	Transport- CONSOLIDA TED C&I Firm/Interrupti ble Class 5 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	Operating Revenues: 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	Dana 5 0 line 4
2	Other Revenues	406,983,975	10,708	636,823	76,122	263,290	67,608	458,896	/6,4/1	167,454	54,237	64,504 162	Page 5-8, line 1 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	1 age 5-0, line 15
5	· ···· • F · · ···· · · · · · · · · · ·	,,		,	,	,				,	,===	,	
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 10	Depreciation & Amortization Expense	39,161,310	1,164 997	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 LESS: Income & Other Adi's Before Income Tax	22,533,532	997	61,574 0	18,323 0	583,085 0	4,096	20,674 0	6,105 0	16,313 0	3,212 0	98,484 0	Page 17-20, line 11 Page 21-24, line 3
12	Income Tax	(2,076,645)		-	(1,584)	(51,211)	(295)			(1,005)	(241)		Rate Base
13	LESS: Income & Other Adi's After Income Tax	(2,010,043)	(03)	(3,310)	(1,304)	(31,211)	(235)	0	0	(1,000)	(241)	(0,142)	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 ADJUSTED NET OPERATING INCOME	5.362.744	5.682	277.047	(26,103)	(1.596.538)	23.396	214.115	0	0	23.870	0	Rate Base
19 20	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	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)		(184,342)	(5,925,149)	(36,160)			(139,821)	(29,445)		Page 29-32, line 31
24	Accumulated Depreciation - Deferred Taxes	(120,919,306)	(5,215)		(97,619)	(3,126,918)	(20,087)			(78,799)	(16,190)		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	2,148,655	
27													
28	Gas Stored Underground:	23,003,871	0	0	0	0	0	0	0	0	0	0	Page 41-44, line 2
29 30	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 Regulatory Assets & Liabilities	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	200,010	ő	0	0	0,104	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	5
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%		22.4586%	-7.0919%	-13.4191%	34.0949%			-21.9197%	42.5775%		
38	Required Rate of Return	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%	7.0672%			7.0672%	7.0672%		
39	Required Return (Required Return % * Rate Base)	34,095,649	1,392	87,180	26,012	840,816	4,850	22,217	6,217	16,502	3,962	133,685	
40 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)	20,102,303	(4,230)	(103,007)	52,115	2,401,004	(10,040)	(131,033)	4,750	07,000	(13,300)	440,040	
43	Revenue Conversion Factor	1.4034											
44													
45	Additional Income Tax on Return Def.	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	(Income Deficiency * Tax Factor)												
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	Devenue Definition (V /instruction Cost of C	0.040/	25.05%	05 4004	00.000	4004 000	04.000/	40.470	0.05%	40 770/	04.000/	750.04%	
49 50	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	Revenue Deficiency % (Without Cost of Gas)	35.00%	-35.65%	-25.16%	80.08%	1,034.28%	-24.99%	-40.17%	8.95%	43.77%	-34.22%	758.21%	
52	(Distribution Margin Only)	55.00%	00.0070	20.1070	00.0070	1,001.2070	2-1.0070		0.0070		01.2270	100.2170	

Minnesota Energy Resources Corporation Minnesota Gas Retail Service Territory 0 Gas Cost of Service Study - Minimum-Size Method Allocation Of Operating Revenue Forecasted Test Year Ending December 31, 2023 [A] [B] [C] [D] [E] [F] [G] [H] [I] [J] [K] [L] [M] GS-NNG GS-NNG C&I GS-NNG C&I LINE NO. DESCRIPTION GS-NNG C&I GS-NNG C&I GS-NNG Res esidential Farm GS-NNG C&I GS-NNG C&I Farm-Tap Farm-Tap NNG C&I INT NNG C&I INT MN JURISDICTION
 Tap Sales
 FIRM Class 1
 Farm-Tap Class 1
 FIRM Class 2
 FIRM Class 3

 2,334,290
 9,080,561
 199,053
 87,553,564
 8,019,792
 Class 2 2,732,540 Class 3 Class 2 6,431,619 Class 3 9,770,948 SOURCE OR ALLOCATION FACTOR Sales REVENUES FROM GAS OPERATIONS 207,891,300 780,571 406,983,975 Direct \$ OTHER OPERATING INCOME: 4,762 150 15 Customers Customers Rate Base Acct 487 - Late Payment Charges Acct 488 - Miscellaneous Revenue 949,992 726,999 28,965 38,893 198 810 593 168 438 14 8 1,228 30,000 22,958 915 6 26 15 19 0 Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents 39,996 25,142 1,018 1 220 4 132 131 0 0 0 0 0 0 0 0 0 0 0 9 10 11 Acct 495: Gas True-up 0 0 0 0 0 Commodity Cost C 0 0 0 0 0 Other Gas Revenues 353,680 270,660 1,773 10,784 163 14,480 302 221 63 Customers 74 3 12 Acct 496 - Rate Refund 13 TOTAL OTHER REVENUE 0 0 0 367 Revenue 0 0 0 0 1,373,668 1,045,758 41,681 58,719 6,701 616 49 1.152 15 964 14 15 TOTAL OPERATING REVENUE 408.357.643 208.937.058 2.340.991 9.122.242 199.669 2.733.692 780.586 6.432.583 9.771.315 87.612.282 8.020.289

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Foreca	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]
														CONSOLIDA	CONSOLIDA	
			NNG	NNG			GS-	GS-	GS-	GS-				TED	TED	
			Agriculture	Agriculture	NNG Electric	NNG C&I	CONSOLIDAT	CONSOLIDAT	CONSOLIDAT	CONSOLIDAT	CONSOLIDATE	CONSOLIDA	CONSOLIDA	Agriculture	Agriculture	
LINE			Grain Dryer -	Grain Dryer -	Generation -	Firm/Interruptibl	ED Residential	ED C&I FIRM	ED C&I FIRM	ED C&I FIRM	D C&I INT Class	TED C&I INT	TED C&I INT	Grain Dryer -	Grain Dryer -	SOURCE OR ALLOCATION
NO.	DESCRIPTION	MN JURISDICTION	Class 1	Class 2	Class 1	e Class 2	Sales	Class 1	Class 2	Class 3	2	Class 3	Class 4	Class 1	Class 2	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
	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 - Interdepartmentall Rents	U	0	0	0	0	0	0	0	0	U	0	0	0	U	
9	Acct 495:	U														
10	Gas True-up Other Gas Revenues	353,680	109	92	13	0	46.604	3.294	4.569	19	58	0	0	12	0	Commodity Cost Customers
12	Acct 496 - Rate Refund	353,060	109	92	13	1	40,004	3,294	4,509	19	56	11	3	13	10	Revenue
12	TOTAL OTHER REVENUE	1,373,668	454	463	52	0	180,078	12,733	18,447	119	249	57	37	52	46	Revenue
14	TO THE OTHER REVENUE	1,373,008	404	403	52	0	100,078	12,733	10,447	115	245	57	31	52	40	
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	

Minnesota Energy Resources Corporation Minnesota Gas Retail Service Territory Gas Cost of Service Study - Minimum-Size Method Allocation Of Operating Revenue

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	isted Test Year Ending December 31, 2023																
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
LINE			CONSOLIDA TED Electric Generation -	CONSOLIDA TED C&I Firm/Interrupt	Transport- NNG C&I	Transport- NNG C&I	Transport- NNG C&I	NNG C&I	Transport- NNG Electric Generation FIRM Class 2	Transport-	Transport- NNG C&I INT	Transport-	Transport-	Transport- NNG C&I INT Class 5 - CIP		Transport- NNG Electric Generation INT Class 2 -	SOURCE OR ALLOCATION
NO.	DESCRIPTION	MN JURISDICTION	Class 1			FIRM Class 3			- CIP Exempt		Class 3	Class 4	Class 5	Exempt		CIP Exempt	FACTOR
1 2 3	REVENUES FROM GAS OPERATIONS	406,983,975 \$-		185,817	367,598	770,878	65,902		336,110	197,431	1,946,727	612,700	331,610	1,163,675	50,593	17,348	Direct
4 5	OTHER OPERATING INCOME: 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 8	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	39,996 0	0	7 0	48 0	123 0	26 0	145 0	23 0	17 0	109 0	59 0	38 0	53 0	14 0	26 0	Rate Base
9 10	Acct 495: 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	Ó	ō	0	0	0	0	Ó	0	0	0	0	ō	0	Ó	Revenue
13 14	TOTAL OTHER REVENUE	1,373,668	6	29	220	246	31	150	28	126	311	95	59	85	19	32	
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	

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1 01000	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
LINE NO.	DESCRIPTION	MN JURISDICTION	Transport- NNG C&I Firm/Interrupt ible Class 2		Transport- NNG C&I Firm/Interrupt ible Class 4	Firm/Interrupt		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")	Transport	Transport- CONSOLIDA TED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
1	REVENUES FROM GAS OPERATIONS	406,983,9		950,538	231,033	151,318	314,812	28.935	217,865	(Ouse D)	(ouse o)			188,538	60,161	331,145	Direct
2	REVENUED FROM GAD OF ERATIONS	400,303,3	5 01,154	330,330	201,000	131,310	514,012	20,335	217,000	0	0	0	0	100,000	00,101	331,143	Direct
3		s -															
4	OTHER OPERATING INCOME:	•															
5	Acct 487 - Late Payment Charges	949,9	2 22	67	7	4	19	4	4	0	0	0	0	12	4	127	Customers
6	Acct 488 - Miscellaneous Revenue	30,0	00 1	2	0	0	1	0	0	0	0	0	0	0	0	4	Customers
7	Acct 493 - Rent from Gas Property	39,9	6 7	87	89	21	750	1	2	0	0	0	0	2	1	42	Rate Base
8	Acct 494 - Interdepartmentall 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	353,6	80 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 14	TOTAL OTHER REVENUE	1,373,6	68 38	181	99	27	777	6	7	0	0	0	0	18	6	220	
15	TOTAL OPERATING REVENUE	408,357,6	3 61,192	950,718	231,132	151,345	315,589	28,940	217,872	0	0	0	0	188,555	60,167	331,365	

[L]

SOURCE OR ALLOCATION

FACTOR

Direct

Customers Customers Rate Base

Commodity Cost

Customers

Revenue

4

157

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Minnesota Energy Resources Corporation Minnesota Gas Retail Service Territory 0 Gas Cost of Service Study - Minimum-Size Method Allocation Of Operating Revenue Forecasted Test Year Ending December 31, 2023 [A] [B] [B] [C] [D] [E] [F] [G] [H] [I] [J] [K] Transport-CONSOLIDA Transport-Transport-Transport-Transport-CONSOLIDA CONSOLIDA Transport- Transport- Transport-CONSOLIDA CONSOLIDA CONSOLIDA Transport-CONSOLIDA CONSÓLIDA CONSÓLIDA CONSÓLIDA TED C&I TED C&I TED C&I TED C&I Firm/Interrup LINE NO. DESCRIPTION FIRM Class 2 TED C&I TED C&I IRM Class 5 TED C&I INT TED C&I INT TED C&I INT TED C&I INT Firm/Interrupti ble Class 5 -MN JURISDICTION - CIP Exempt FIRM Class 3 FIRM Class 4 - CIP Exempt 10,708 636,823 76,122 263,290 Class 2 Class 3 Class 5 ble Class 3 CIP Exempt 167,454 54,237 64,504 Class 4 REVENUES FROM GAS OPERATIONS 67,608 458,896 76,471 406,983,975 \$ OTHER OPERATING INCOME: Acct 487 - Late Payment Charges Acct 488 - Miscellaneous Revenue 949,992 4 62 8 26 52 4 4 4 30,000 0 0 Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents 39,996 102 31 986 6 26 19 5 2 0 0 0 0 0 0 0 0 Acct 495:

9 10 11 Gas True-up 0 C 0 0 0 0 0 0 0 0 0 Other Gas Revenues 353,680 23 10 19 12 Acct 496 - Rate Refund 13 TOTAL OTHER REVENUE Ó 1,373,668 190 36 997 42 99 13 25 15 162 14 15 TOTAL OPERATING REVENUE 64.667

408.357.643 637.013 67.650 458,995 10.715 76,158 264.287 76.484 167.479 54.252 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 De	ecember 31, 2023
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	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]
LINE NO.	DESCRIPTION	MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm- Tap Sales		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: 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	
8	Transmission												
9	Firm Demand Related	776,139	303,946	0	12,417	0	143,603	14,439	0	Ö	0	0	Demand - Firm excl. FT
10	Interruptible Demand Related	69,089	0	0	0	ō	0	0	0	ō	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													
13	Distribution:					_				_			
14 15	301,302,303 374	160,596 7,851	102,808 5,026	0	4,146 203	0	14,769 722	720 35	0	0	423 21	347 17	Distribution Plant Distribution Plant
16	374 375	100,1	5,026	0	203	0	/22	35	0	0	21	0	Distribution Plant
17	376 (Firm Demand)	2,964,248	1,160,837	ő	47.424	ŏ	548,452	55.147	0	0	0	0	Demand - Firm excl. FT
18	376 (Interruptible Demand)	263,868	1,100,007	0	0	ő	010,102	00,111	0	0	12,868	16,568	Weighted Peak Dem - Int excl. FT
19	376 (Fixed Cost)	4,138,480	3,187,394	0	126,992	0	170,521	867	0	0	2,598	737	Customer excl. FT
20	377	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
21	378	1,247,905	648,012	0	24,939	0	282,471	0	0	0	25,918	0	Acct 378
22	378 (Direct Farm Tap)	171,413	0	67,876	0	5,195	0	0	80,189	18,153	0	0	Acct 378 - FT
23	379	672,003	241,027	0	9,276	0	105,065	7,736	0	0	9,640	10,888	Weighted Peak Demand excl. FT
24 25	380 381	8,104,977 2,725,146	6,274,116 1,722,726	0	249,972 74,112	0	305,896 424,212	1,556 4,541	0	0	4,661 7,169	1,322 4,853	Services Meters
25 26	381 (Telemeter Maintenance)	2,725,146	1,722,726	0	74,112	0	424,212	4,541	0	0	12,933	4,653	Customers - Telemeter
20	382	00,042	0	0	0	0	0	0	0	0	12,933	3,007	Meters
28	383	553,694	426,911	ő	17,009	ŏ	22,839	ő	ő	ŏ	348	ő	Cust - Small/Medium - excl. FT
29	385	86,902	0	0	0	Ó	0	1,678	0	Ó	0	2,361	385 excl. FT
30	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	
31													
32	Customer Accounts:												
33	Allocable	7,932,694	6,070,638	39,768 0	241,865 0	3,656 0	324,770 0	1,652	6,767 0	64 0	4,949 0	1,403 0	Customers
34 35	Direct Transport Customer - Acct 904 Residential Allocable	249,134 2,234,683	1,895,826	12,419	0	0	0	0	0	0	0	0	Customers - Transport Customers - Residential
36	Customer - Acct 904 C&I Allocable	761,394	1,030,020	12,413	237.008	3,583	318,247	1.618	6.631	63	4,849	1,375	Customers - C&I
37	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	outomore out
38													
39	Customer Services (Acct 907-910):	826,462	632,465	4,143	25,199	381	33,836	172	705	7	516	146	Customers
40	Customer Sales (Acct 911-917):	0	0	0	0	0	0	0	0	0	0	0	Customers
	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	
42 43	Administrative & Connecti												
43 44	Administrative & General: Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
44	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
45	Firm Demand Cost	1.964.980	769.511	1,245	31.437	0	363.565	36.556	1,594	493	4,304	7,071	Demand - Firm excl. FT
47	Interruptible Demand Cost	1,173,125	00,011	Ő	01,107	ŏ	000,000	00,000	0 0	ő	57,207	73,658	Weighted Peak Dem - Int
48	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
49	Enhanced Other Services - Transport Allocable	121,959	0	0	0	0	0	0	0	0	0	0	Customers - Transport
50	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	
51 52	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	
52		343,370,702	100,700,633	1,322,730	1,010,000	109,040	13,112,000	1,110,362	2,322,151	103,369	5,791,455	0,010,000	

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

Foreca	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]
														CONSOLIDA	CONSOLIDA	
			NNG	NNG			GS-	GS-	GS-	GS-				TED	TED	
			Agriculture	Agriculture	NNG Electric	NNG C&I	CONSOLIDAT				CONSOLIDATE	CONSOLIDA	CONSOLIDA		Agriculture	
LINE			Grain Dryer -	Grain Dryer -	Generation -	Firm/Interruptibl			ED C&I FIRM	ED C&I FIRM	D C&I INT Class			Grain Dryer -	Grain Dryer -	SOURCE OR ALLOCATION
NO.	DESCRIPTION	MN JURISDICTION	Class 1	Class 2	Class 1	e Class 2	Sales	Class 1	Class 2	Class 3	2	Class 3	Class 4	Class 1	Class 2	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		21,428	1,551	16,264	1,218	0	0	0	0	0	Coincident Peak Demand - Firm
5	Interruptible Demand Related	26,969	15 580.556	52		5	0	0	0	0	168	143 876.945		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	
8	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		41	00,040	0,005	40,202	0,010	797		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																
13	Distribution:															
14	301,302,303	160,596	168	460	13	9	17,741	1,269	4,390	153	101	46	63	15	32	Distribution Plant
15	374	7,851	8	22	1	0	867	62	215		5	2	3	1	2	Distribution Plant
16	375	0	0	0		0	0	0	0	0	0	0	0	0	0	Distribution Plant
17	376 (Firm Demand)	2,964,248	0	0	0	420	202,602	14,663	153,771		0	0	0	0	0	Demand - Firm excl. FT
18	376 (Interruptible Demand)	263,868	4,222	17,918	425	158	0	0	0	0	3,043			312	1,226	Weighted Peak Dem - Int excl. FT
19 20	376 (Fixed Cost) 377	4,138,480	1,280 0	1,078	152	17	548,830 0	38,791 0	53,801	227 0	679 0	125 0	34 0	152	118 0	Customer excl. FT
20	377 378	1.247.905	6.819	28.936	0	0 319	113.098	7.711	0 79.197	0	6,130		0	0 504	1.980	Therm Throughput Acct 378
21	378 (Direct Farm Tap)	171,413	0,019	20,930	0	0	113,098	0	19,197	0	0,130	0	0	0	1,500	Acct 378 - FT
23	379	672.003	2.536	10.763	255	119	42.067	2.868	29.457	1.616	2.280			187	736	Weighted Peak Demand excl. FT
24	380	8.104.977	2,296	1.933	272	30	1.080.326	76.357	96.513		1,219		60	272	211	Services
25	381	2,725,146	6,208	6,641	370	46	296,632	22,638	133,843		1,690		121	610	425	Meters
26	381 (Telemeter Maintenance)	56,042	6,370	5,364	754	84	0	0	0	0	3,382	622	168	754	587	Customers - Telemeter
27	382	0	0	0	0	0	0	0	0	0	0	0	0		0	Meters
28	383	553,694	171	144	0		73,509	5,196	7,206		91	0	0	20	16	Cust - Small/Medium - excl. FT
29	385	86,902	0	0	55		0	0	0	350	0	309		0	0	385 excl. FT
30	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	
31	Customer Accounts:															
32 33	Allocable	7,932,694	2.437	2.053	289	32	1,045,289	73.880	102,468	433	1.294	238	64	289	224	Customers
34	Direct Transport	249,134	2,437	2,053	209		1,045,289	73,880	102,408	+33		230	04	209	224	Customers - Transport
35	Customer - Acct 904 Residential Allocable	2,234,683	ő	0			326,438	0	0	0			0		0	Customers - Residential
36	Customer - Acct 904 C&I Allocable	761.394	2.388	2.011	283	31	0	72.397	100.410		1.268				220	Customers - C&I
37	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	
38																
39	Customer Services (Acct 907-910):	826,462	254	214	30	3	108,903	7,697	10,676	45	135	25	7	30	23	Customers
40	Customer Sales (Acct 911-917):	0	0	0	0		0	0	0	0	0		0	0	0	Customers
41	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	
42																
43	Administrative & General:			-	_	_	_	-	_	_	_	-	-		-	
44 45	Purchased Gas Cost	0 221.483	0 473	0 1.939	0	0 56	0 18.457	0 1.336	0 14.008	0 1.049		0 924	0 1.609	0 35	0 133	Commodity Cost Sales
45 46	Gas Supply Acquisition Cost Firm Demand Cost	221,483	4/3	1,939	68		18,457	1,336	14,008	1,049	1,084	924		35	133	Sales Demand - Firm excl. FT
40	Interruptible Demand Cost	1,964,980	18,773	79,662	1,889	704	134,304	9,720	101,934	7,037		9.625		1,387	5,450	Weighted Peak Dem - Int
47	Customer	13.315.198	4.091	3.445		54	1.754.541	124.010	171.995		2,172			484	377	Customers
49	Enhanced Other Services - Transport Allocable	121.959	4,031	0,445	404	0	1,7 54,541	124,010	0	0		0	0	404	0	Customers - Transport
50	Total Administrative and General	16,796,745	23,337	85,046	2,441	1,092	1,907,301	135,065	287,937	9,412		10,949	17,109	1,906	5,960	
51		.,, .			,			,					,	,		
52	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

Foreca	sted Test Year Ending December 31, 2023 [A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
LINE NO.	DESCRIPTION	MN JURISDICTION	TED Electric	CONSOLIDA TED C&I Firm/Interrupt ible 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 Electric Generation FIRM Class 2 - CIP Exempt		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: Purchased Gas Cost	291,791,556	8,511	150,037	ō	0	0	0	0	0	0	0	0	0	0	0	Commodity Cost
2	Gas Supply Acquisition	291,791,556 455,747	6,511	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	ő	ŏ	ő	ő	ő	ő	ŏ	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	Terrentinin																
8	Transmission 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	0,201	10,401	2,341	10,000	ő	694	7.717	4,507	2.866	0		2.246	Weighted Peak Dem - Int excl. FT
11	Total Transmission	845,228	15	367	3,291	10,407	2,341	13,065	0	694	7,717	4,507	2,866	0	1,172	2,246	
12																	
13	Distribution:																
14	301,302,303	160,596	2	24 1	198	504	108	588	72	78	560	312	198	248	62	118	Distribution Plant
15 16	374 375	7,851	0	1	10 0	25 0	5	29 0	4	4	27 0	15 0	10 0	12	3	6 0	Distribution Plant 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	12,000	00,141	0,041	0	ő	2,652	29.472	17.212	10.946	ő	4.476	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	0	5,343	0	0		0	0	0	Acct 378
22 23	378 (Direct Farm Tap) 379	171,413 672.003	0 34	0 333	0 2.408	0 5.576	0 1.176	0 5.625	0	0 1,987	0 19.369	0 11.543	0 7.363	0	0 1,273	0 2.440	Acct 378 - FT Weighted Peak Demand excl. FT
23	3/9	8,104,977	34 30	121	2,408	5,576	29	5,625	0	613	19,309	204	7,303	0	1,273	2,440	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	Cust - Small/Medium - excl. FT
29	385 Total Distribution	86,902 21,153,126	264	3,356	27.240	1,209	255	1,220 57,551	9,220	0 13,616	4,200	2,503	1,597	31,376 32,503	276 6.255	529 11,837	385 excl. FT
30 31		21,153,126	204	3,300	27,240	52,070	10,670	57,551	9,414	13,010	01,001	32,002	20,660	32,503	0,255	11,037	
32	Customer Accounts:																
33	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	997	20,243	37,433	6,748	3,989	5,984	997	997	Customers - Transport
35	Customer - Acct 904 Residential Allocable	2,234,683	0	0	0	0	0	0		0	0	0		0		0	Customers - Residential
36 37	Customer - Acct 904 C&I Allocable Total Customer Accounts:	761,394	31 63	126 254	1,002	719 24.265	30	31 1.061	31	638 21.531	1,180 39.816	213	126 4.243	189 6.365	31	31	Customers - C&I
38	Total Customer Accounts.	11,177,505	03	204	33,035	24,200	1,025	1,001	1,001	21,001	39,610	7,177	4,243	0,303	1,001	1,001	
39	Customer Services (Acct 907-910):	826,462	3	13	107	76	3	3	3	68	125	23	13	20	3	3	Customers
40	Customer Sales (Acct 911-917):	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																	
43 44	Administrative & General:	0	0	0	0	0	0	0	0	0	0	0	Ō	0	0		Common dite. Const
44	Purchased Gas Cost Gas Supply Acquisition Cost	221.483	9	158	0	0	0	0		0	0	0		0	0	0	Commodity Cost Sales
46	Firm Demand Cost	1,964,980	ő	635	8,332	26,348	5,927	33,076	0	ő	0	0	0	0	ő	ő	Demand - Firm excl. FT
47	Interruptible Demand Cost	1,173,125	251	1,977	0	0	0	0	ō	11,792	131,031	76,523	48,665	ō	19,902	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		9,909	18,324	3,303	1,953	2,929	488	488	Customers - Transport
50 51	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	
51	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	
52		010,010,102	0,101	107,400	00,000	121,010	21,121	101,022	51,515	00,012	202,010	120,000	10,002	00,000	20,004	00,001	

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

Foreca	sted Test Year Ending December 31, 2023																
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
LINE NO.	DESCRIPTION	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/Interrupl 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	Production:																
2	Purchased Gas Cost	291,791,556 455,747	0	0	0	0	0		0	0		0	0	0	0		Commodity Cost Sales
4	Gas Supply Acquisition Firm Demand Related	455,747 302.964	32	618	1.113	62	8.964	146	1.193	0		0	0	1,107	477		Coincident Peak Demand - Firm
5	Interruptible Demand Related	26,969	26	584	157	281	2,274	0	95	0	0	ō	ō		38		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	
8	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		Weighted Peak Dem - Int excl. FT
11 12	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:																
14	301,302,303	160,596	29	398	369	107	3,202	5	5	0	0	0	0	5	2	176	Distribution Plant
15	374	7,851	1	19	18	5	157	0	0	0	0	0	0	0	0		Distribution Plant
16	375	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Distribution Plant
17 18	376 (Firm Demand) 376 (Interruptible Demand)	2,964,248 263,868	684 735	13,345 13,549	24,034 6,375	1,320 5,169	182,971 71,078	0	0	0	0	0	0	0	0		Demand - Firm excl. FT Weighted Peak Dem - Int excl. FT
19	376 (Fixed Cost)	4,138,480	98	292	33	17	84	16	0	0	0	0	0	0	0		Customer excl. FT
20	377	0	0	0	0	0	0		Ō	0	0	ō	ō	ō	0		Therm Throughput
21	378	1,247,905	1,480	0	0	0	0	0	0	0	0	0	0	0	0		Acct 378
22 23	378 (Direct Farm Tap)	171,413 672.003	0 550	0 8.904	0 4.275	0 3.477	0 47.809	0 334	0	0	0	0	0	0	0		Acct 378 - FT
23	379 380	8,104,977	175	8,904	4,275	3,477	47,809	334 29	0	0	0	0	0	0	0		Weighted Peak Demand excl. FT Services
25	381	2,725,146	243	1,527	117	61	304	85	61	ő	ő	0	0	182	61		Meters
26	381 (Telemeter Maintenance)	56,042	486	1,451	162	84	419	81	84	0	0	0	0	251	84		Customers - Telemeter
27	382	0	0	0	0	0	0	0	0	0		0	0	0	0		Meters
28 29	383 385	553,694 86,902	13 0	0 1,931	0 927	0 754	0 10,368	0 72		0		0	0	0 489	0 156		Cust - Small/Medium - excl. FT
29 30	Total Distribution	21.153.126	4,494	41,931	36.368	11.024	316,543	623	737	0		0	0		302		385 excl. FT
31		21,100,120	1,101	11,010	00,000	11,024	010,010	020	101	Ū	0	0		020	002	24,001	-
32	Customer Accounts:																
33	Allocable	7,932,694	186	555	62	32	160	31 964	32 997	0		0	0	96	32 997		Customers
34 35	Direct Transport Customer - Acct 904 Residential Allocable	249,134 2,234,683	5,784 0	17,270 0	1,928 0	997 0	4,987 0			0		0	0	2,992	997		Customers - Transport Customers - Residential
36	Customer - Acct 904 C&I Allocable	761,394	182	544	61	31	157	30	31	ő		ő	ő	94	31		Customers - C&I
37	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	-
38					_	_			_	_	_				_		
39 40	Customer Services (Acct 907-910): Customer Sales (Acct 911-917):	826,462	19	58 0	6 0	3	17	3	3	0			0	10 0	3		Customers Customers
40	Total Customer:	12,004,367	6.171	18,428	2.057	1.064	5,321	1,029	1.064	0		0	0		1,064		Customers
42			-,	,	_,	.,	-,	.,	.,					-,	.,	,	
43	Administrative & General:																
44	Purchased Gas Cost	0	0	0	0	0	0	0	0	0		0	0	0	0		Commodity Cost
45 46	Gas Supply Acquisition Cost Firm Demand Cost	221,483 1,964,980	454	0 8,846	15,932	875	0 121,290	0	0	0		0	0	0	0		Sales Demand - Firm excl. FT
40	Interruptible Demand Cost	1,173,125	3,266	60,237	28,341	22,982	316,006	0	ő	0	-	0	0	ő	0		Weighted Peak Dem - Int
48	Customer	13,315,198	312	932	104	54	269	52	54	0		0	0	161	54		Customers
49	Enhanced Other Services - Transport Allocable	121,959	2,831	8,454	944	488	2,441	472	488	0		0	0		488		Customers - Transport
50 51	Total Administrative and General	16,796,745	6,863	78,470	45,321	24,399	440,006	524	542	0	0	0	0	1,626	542	25,120	
	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	
	· · · · · · · · · · · · · · · · · · ·																•

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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

Foreca	sted Test Year Ending December 31, 2023												
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]
LINE NO.	DESCRIPTION	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	CONSOLIDA	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/Interrupti ble Class 3	Transport- CONSOLIDA TED C&I Firm/Interrupti ble Class 5 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	Production		On Exompt	1 ii dii Oldoo o	r ir dir Oldob 4	On Exempt	Oldoo E	01000 0	Oldoo 4	010000	510 01000 0	Oli Exolipi	moroit
2 3 4 5 6 7	Purchased Gas Cost Gas Supply Acquisition Firm Demand Related Interruptible Demand Related Total Production	291,791,556 455,747 302,964 26,969 292,577,236	0 0 23 0 23	0 0 2,119 0 2,119	0 0 571 0 571	0 0 21,198 0 21,198	0 0 45 45	0 0 425 425	0 0 203 203	0 0 432 432	0 0 15 36 51	0 0 2,262 493 2,755	Commodity Cost Sales Coincident Peak Demand - Firm Coincident Peak Demand - Int.
8 9 10 11 12	Transmission Firm Demand Related Interruptible Demand Related Total Transmission	776,139 69,089 845,228	114 0 114	8,748 0 8,748	2,727 0 2,727	89,189 0 89,189	0 240 240	0 <u>1,743</u> 1,743	0 559 559	0 <u>1,506</u> 1,506	157 190 347	10,097 3,815 13,912	Demand - Firm excl. FT Weighted Peak Dem - Int excl. FT
13 14 15 16	Distribution: 301,302,303 374 375	160,596 7,851 0	7 0 0	420 21 0	126 6 0	4,011 196 0	27 1 0	132 6 0	39 2 0	103 5 0	21 1 0	668 33 0	Distribution Plant Distribution Plant Distribution Plant
17 18 19 20	376 (Firm Demand) 376 (Interruptible Demand) 376 (Fixed Cost) 377	2,964,248 263,868 4,138,480 0	435 0 17 0	33,411 0 274 0	10,415 0 16 0	340,633 0 34 0	0 916 114 0	0 6,658 228 0	0 2,134 16 0	0 5,750 17 0	598 726 33 0	38,563 14,570 17 0	Demand - Firm excl. FT Weighted Peak Dem - Int excl. FT Customer excl. FT Therm Throughput
21 22 23	378 378 (Direct Farm Tap) 379	1,247,905 171,413 672,003	224 0 83	0 0 4,687	0 0 1,369	0 0 38,402	1,845 0 686	0 0 4,376	0 0 1,431	0 0 3,868	0 0 477	0 0 9,800	Acct 378 Acct 378 - FT Weighted Peak Demand excl. FT
24 25 26 27	380 381 381 (Telemeter Maintenance) 382	8,104,977 2,725,146 56,042 0	30 42 84 0	491 1,435 1,364 0	29 59 81 0	60 121 168 0	204 283 567 0	409 1,193 1,134 0	29 59 81 0	30 61 84 0	58 170 162 0	30 61 84 0	Services Meters Customers - Telemeter Meters
28 29 30	383 385 Total Distribution	553,694 86,902 21,153,126	2 0 925	0 1,016 43,119	0 297 12,398	0 8,328 391,954	15 0 4,659	0 949 15,085	0 310 4,101	0 839 10,756	0 103 2,350	0 2,125 65,950	Cust - Small/Medium - excl. FT 385 excl. FT
31 32 33 34 35 36 37 38	Customer Accounts: Allocable Direct Transport Customer - Acct 904 Residential Allocable Customer - Acct 904 C&I Allocable Total Customer Accounts:	7,932,694 249,134 2,234,683 761,394 11,177,905	32 997 0 31 1,061	522 16,226 0 511 17,259	31 964 0 30 1,025	64 1,995 0 63 2,122	217 6,748 0 213 7,177	434 13,495 0 425 14,354	31 964 0 <u>30</u> 1,025	32 997 0 31 1,061	62 1,928 0 61 2,051	32 997 0 <u>31</u> 1,061	Customers Customers - Transport Customers - Residential Customers - C&I
39 40 41 42	Customer Services (Acct 907-910): Customer Sales (Acct 911-917): Total Customer:	826,462 0 12,004,367	3 0 1,064	54 0 17,314	3 0 1,029	7 0 2,128	23 0 7,200	45 0 14,399	3 0 1,029	3 0 1,064	6 0 2,057	3 0 1,064	Customers Customers
43 44 45 46 47 48	Administrative & General: Purchased Gas Cost Gas Supply Acquisition Cost Firm Demand Cost Interruptible Demand Cost Customer Customer	0 221,483 1,964,980 1,173,125 13,315,198	0 289 0 54 488	0 22,148 0 876 7,943	0 0 6,904 0 52 472	0 0 225,803 0 108 976	0 0 4,072 364 3,303	0 0 29,602 728	0 0 9,487 52 472	0 0 25,564 54 488	0 396 3,227 104	0 25,563 64,778 54 488	Commodity Cost Sales Demand - Firm excl. FT Weighted Peak Dem - Int Customers
49 50 51 52	Enhanced Other Services - Transport Allocable Total Administrative and General Total Operation & Maintenance	121,959 16,796,745 343,376,702	488 831 2,956	7,943 30,967 102,267	472 7,428 24,153	226,887	3,303 7,740 19,883	6,606 36,937 68,590	472 10,011 15,902	488 26,106 39,863	944 4,671 9,476	488 90,883 174,565	Customers - Transport
52	rotai oporation a maniteriance	343,378,702	2,900	102,207	24,103	131,330	19,003	00,390	10,902	39,003	3,470	174,000	

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

Foreca	sted Test Year Ending December 31, 2023												
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]
				OR NING									
LINE				GS-NNG	GS-NNG C&I	GS-NNG C&I	GS-NNG C&I	GS-NNG C&I	GS-NNG C&I	GS-NNG C&I	NUC ON NT	NNO 001 NT	
NO.	DESCRIPTION	MN JURISDICTION	GS-NNG Residential Sales	Tap Sales		Farm-Tap Class 1	FIRM Class 2		Farm-Tap Class 2	Farm-Tap Class 3	Class 2	NNG C&I INT Class 3	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION EXPENSE - S/L:	WIN JORISDICTION	Sales	Tap Sales	FIRM CIdSS 1	Faith-Tap Glass T	FINIVI GId55 Z	FINIVI Glass 3	GId55 Z	Gidss 3	Gid55 Z	Gid55 3	SOURCE OR ALLOCATION FACTOR
2	Production:												
2	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	01,435	0	2,000	0	20,343	2,710	410	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	Consident Four Domand Int.
6	Total Troduction	102,100	01,400	124	2,000	02	20,010	2,710	410		000	001	
7	Transmission												
8	Firm Demand Related	209,471	82,032	0	3,351	0	38,757	3,897	0	0	0	0	Demand - Firm excl. FT
9	Interruptible Demand Related	18,646	0	ō	0	ō	0	0	ō	ō	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	5
11													
12	Distribution												
13	301,302,303	1,372,958	878,924	0	35,446	0	126,265	6,153	0	0	3,619	2,962	Distribution Plant
14	374	29,834	19,099	0	770	0	2,744	134	0	0	79	64	Distribution Plant
15	375	(2,749)	(1,760)	0	(71)	0	(253)	(12)	0	0	(7)	(6)	Distribution Plant
16	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
17	376 (Interruptible Demand)	280,702	0	0	0	0	0		0	0	13,688	17,625	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	4,402,499	3,390,738	0	135,093	0	181,399		0	0	2,764	784	Customers excl. FT
19	377	0	0	0	0	0	0	0	0	0	0	0	Therm Throughput
20	378	803,397	417,188	0	16,056	0	181,854	0	0	0	16,686	0	Acct 378
21	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
22	380	6,333,377	4,902,709	0	195,333	0	239,032	1,216	0	0	3,642	1,033	Services
23	381	5,119,465	3,236,317	0	139,227	0	796,925		0	0	13,468	9,117	Meters
24	382	0	0	0	0	0	0		0	0	0	0	Meters
25	383	375,352	289,405	0	11,530	0	15,483		0	0	236	0	Cust - Small/Medium - excl. FT
26	385	115,123	0	0	0	0	0	2,222	0	0	0	3,128	385 excl. FT
27	Total Distribution	23,371,452	14,865,397	0	602,996	0	2,343,920	93,810	0	0	74,089	57,198	
28 29	Customer	931.742	713,033	4,671	28,409	429	38,146	194	795	8	581	405	Customers
29	Total Depreciation Expense - S/L	24.693.782	15.721.954	5.395	637.087	429	2.447.772		1,213	114	75,945	165 59,098	Customers
30	Total Depreciation Expense - 5/L	24,093,782	15,721,954	5,395	637,067	401	2,447,772	100,611	1,213	114	75,945	59,096	
32													
33	Amortizations (406/407)												
34	Production related	140,272	38,548	454	1,461	33	16,894	1,699	262	67	1,288	1,987	Coincident Peak Demand
35	Transmission related	33.936	12.172	434	468	0	5,306		202	0/	487	550	Weighted Peak Demand excl. FT
36	Distribution related	1,165,225	417.931	ő	16,084	ő	182,178		ő	ŏ	16,716	18,880	Weighted Peak Demand excl. FT
37	Customer related	390.346	298,720	1,957	11,902	180	15,981	81	333	3	244	69	Customers
38	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
39	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	
40	•		-1	÷.,. ÷÷			,			- 1,413			
41													
42	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

Foreca	isted Test Year Ending December 31, 2023															
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]
LINE NO.	DESCRIPTION	MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptibl e Class 2		GS- CONSOLIDAT ED C&I FIRM Class 1	GS- CONSOLIDAT ED C&I FIRM Class 2	GS- CONSOLIDAT ED C&I FIRM Class 3	CONSOLIDATE D C&I INT Class 2			TED	CONSOLIDA TED 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		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																
1	Transmission	000 171						4 000	10.000				0		0	
8	Firm Demand Related	209,471	0	0	0	30	14,317	1,036	10,866	814	0	0				Demand - Firm excl. FT
9 10	Interruptible Demand Related	18,646	298 298	1,266	30	11 41	0	0	0			153	245 245	22		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	
12	Distribution															
12	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
13	301,302,303	29.834	31	3,929	2	2	3.296	236	816	28	19		12	3	2/5	Distribution Plant
14	374 375	(2.749)	(3)	(8)	(0)	(0)	(304)	(22)	(75)							Distribution Plant
10	376 (Firm Demand)	3.153.356	(3)	(8)	(0)	(0)	215,528	15.598	163,581	12,255	(2) 0	(1)	(1)	, (0)		Demand - Firm excl. FT
17	376 (Interruptible Demand)	280,702	4,492	19,061	452	168	210,020	10,000	00,001			2.303	3.683	332		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	1,102,100	1,001	0	.01	0	000,010	-11,200	07,200	2.2		.00	0	0		Therm Throughput
20	378	803.397	4.390	18.629	ő	205	72.812	4.964	50.987	ů 0		ő	ő	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		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		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	0	464	0	409	667	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	A (* 14 (400)/407)															
33 34	Amortizations (406/407)	440.070	05	00	2	40	C C45	470	5 004	070	204	040	400	40	0	Coincident Book Domand
34 35	Production related Transmission related	140,272 33,936	25 128	90 544	3 13	19 6	6,615 2,124	479 145	5,021 1,488	376 82	291 115	248 72	432 117	12 9		Coincident Peak Demand Weighted Peak Demand excl. FT
35	Distribution related	1,165,225	4,398	544 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 Weighted Peak Demand excl. FT
30	Customer related	390.346	4,396	10,002	442	206	72,942 51,436	4,973	5.042	2,002	3,954	2,407	4,026	325	1,277	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		Direct
39	Total Amortization Expense	14.467.528	25,686	105.602	3,482	2,307	953.677	68.617	685,416	40,039	52.631	43.879	76,103	1,555		Direct
40		14,407,328	20,000	100,002	3,402	2,739	333,011	08,017	365,410	49,940	52,031	+3,679	70,103	1,913	1,223	
41																
	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	
-12		00,101,010	50,100	. 50,200	0,100	1,010	2,230,000	200,020	., 110,000	11,000	10,112	51,120	50,101	4,010	12,010	

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

Foreca	asted Test Year Ending December 31, 2023 [A]	[B]	[B]	[C]	[D]	(E)	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
LINE NO.	DESCRIPTION	MN JURISDICTION	CONSOLIDA TED Electric Generation - Class 1	Firm/Interrupt	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 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION EXPENSE - S/L:																
2	Production: 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	3/8	1,100	0	1,243	11,323	53		432	229				Coincident Peak Demand - Int.
5	Total Production	162,469	1	46	378	1,186	310	1,243	11,325	53		432	229	8,006			Concident i cak Demand - Inc.
6																	
7	Transmission																
8	Firm Demand Related	209,471	0		888	2,809	632	3,526	0	0		0	0				Demand - Firm excl. FT
9 10	Interruptible Demand Related Total Transmission	18,646	4	31 99	0 888	2.809	632	3.526	0	187	2,083	1,216	774	0	316		Weighted Peak Dem - Int excl. FT
11	Total Transmission	220,110	4	99	000	2,009	032	3,520	U	107	2,063	1,210	//4	0	310	000	
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	42,282	9,512	53,080	0	0	0	0	0	0	0		Demand - Firm excl. FT
17	376 (Interruptible Demand)	280,702	60	473	0	0	0	0	0	2,822		18,310	11,644	0	4,762		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		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	0	3,440	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		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		315	2,510	3,789	110	114	64	1,597	6,217	772	456	685		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 1.602		0 1.616	0	31 0	0 5.564		0	0	0 366	0	Cust - Small/Medium - excl. FT
26 27	385 Total Distribution	115,123 23.371.452	259		28.124	64,532	338 13.369	71.600	12,214	13.517	5,564	3,316 49,244	2,115 31.321	41,565			385 excl. FT
27	Total Distribution	23,371,432	255	3,449	20,124	04,332	13,309	71,000	12,900	13,317	69,565	45,244	31,321	44,409	8,400	13,990	
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			237	744	194	779	7,100	188	2,480	1,521	808	28,182		92	Coincident Peak Demand
35	Transmission related	33,936	2		122	282	59	284	0	100	978	583	372		64	123	Weighted Peak Demand excl. FT
36	Distribution related	1,165,225	59		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 38	Customer related	390,346	2 400	6 7.045	50 50.904	36	2	2	2	32 42.013	59 559.232	11 355.575	6 264.506	9	2 38.301	2	Customers
	CIP Expense	12,737,748				160,978	36,214		ů					0			Direct
39 40	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	
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

	chedule Allocation Of Depreciation Expense sted Test Year Ending December 31, 2023	[B]	[B]	[C]	[D]	(E)	(F)	[G]	[H]		[J]	[K]	[L]	[M]	[N]	[O]	[P]
	[A]	[0]	[D]	[C]	[D]	[=]	[F]	[0]	[H]	[1]	[J]	[rt]	[1]	[IVI]	[14]	[0]	[F]
LINE			Transport- NNG C&I Firm/Interrupt	Transport- NNG C&I Firm/Interrupt	Transport- NNG C&I Firm/Interrupt	Transport- NNG C&I Firm/Interrupt	Transport- NNG C&I Firm/Interrupt ible Class 5 -		LVJ-NNG Flex Transport	LVI-NNG Flex Transport	LVI-NNG Flex Transport	LVI-NNG Flex Transport	LVJ-NNG Flex Transport	LVJ-NNG Flex Transport	LVJ-NNG Flex Transport	Transport- CONSOLIDA TED C&I	SOURCE OR ALLOCATION
NO.	DESCRIPTION	MN JURISDICTION	ible Class 2		ible Class 4	ible Class 5	CIP Exempt	Resale	(Cust "A")	(Cust "B")	(Cust "C")	(Cust "D")	(Cust "E")	(Cust "F")	(Cust "G")	FIRM Class 2	FACTOR
1	DEPRECIATION EXPENSE - S/L:							· I	1								
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		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		450	365	5,023	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		3,152	914	27,375	40	43	0	0	0	0	45	15	1,502	Distribution Plant
14	374	29,834	5		69	20	595	1	1	0	0	0	0	1	0	33	Distribution Plant
15	375	(2,749)			(6)	(2)	(55)	(0)	(0)	0	0	0	0	(0)	(0)		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	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	0	342	114	2,599	Meters
24	382	0	0	0		0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	375,352	0	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	778 936	0	0	0	0	648	207	0	385 excl. FT
27 28	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	
29	Customer	931,742	22		7	4	19	4	4	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		216	176	2,414	17	0	ō	ō	ō	ō	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	·		,	,		. ,	. ,						-	.,			
	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	
			,					1						1			

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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

	sted Test Year Ending December 31, 2023 [A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]
LINE NO.	DESCRIPTION	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/Interrupti ble Class 3	Transport- CONSOLIDA TED C&I Firm/Interrupti ble 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	D: 1.1. /												
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	374 375	29,834	1	78	23	745	5	24	7	19	4	124	Distribution Plant
15		(2,749)	(0)	(7)	(2)		(0)	(2)	(1)	(2)	(0)	(11)	Distribution Plant
16 17	376 (Firm Demand)	3,153,356	463 0	35,543 0	11,079 0	362,364	0 974	0 7,083	0 2,270	6.117	636 772	41,023	Demand - Firm excl. FT Weighted Peak Dem - Int excl. FT
18	376 (Interruptible Demand) 376 (Fixed Cost)	280,702 4,402,499	18	291	17	36	974	242	2,270	0,117	35	15,500 18	Customers excl. FT
10	376 (Fixed Cost) 377	4,402,499	0	291	0	30	121	242	0	10	35	10	Therm Throughput
20	378	803.397	144	0	0	0	1.188	0	0	0	0	0	Acct 378
20	379	1.388.138	172	9.681	2,829	79.326	1,100	9.039	2.956	7.989	985	20.244	Weighted Peak Demand excl. FT
22	380	6,333,377	24	384	2,023	47	160	319	2,350	24	46	20,244	Services
23	381	5.119.465	79	2.695	110	228	532	2.241	110	114	320	114	Meters
24	382	0,110,100	0	2,000	0	0	0	2,211	0	0	0_0	0	Meters
25	383	375,352	2	ő	ő	ő	10	ő	ŏ	0	ő	ő	Cust - Small/Medium - excl. FT
26	385	115,123	õ	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	000 0.01.11
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	

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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 Taxes Other Than Income Forecasted Test Year Ending December 31, 2023 [A] [B] [C] [D] [E]

LINE NO.		MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm Tap Sales		GS-NNG C&I Farm-Tap Class 1		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	÷

[F]

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

	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]
														CONSOLIDA	CONSOLIDA	
			NNG	NNG			GS-	GS-	GS-	GS-				TED	TED	
			Agriculture	Agriculture	NNG Electric	NNG C&I	CONSOLIDAT	CONSOLIDAT	CONSOLIDAT	CONSOLIDAT	CONSOLIDATE	CONSOLIDA	CONSOLIDA	Agriculture	Agriculture	
LINE			Grain Dryer -	Grain Dryer -	Generation -	Firm/Interruptib	ED Residential	ED C&I FIRM	ED C&I FIRM	ED C&I FIRM	D C&I INT Class	TED C&I INT	TED C&I INT	Grain Dryer -	Grain Dryer -	SOURCE OR ALLOCATION
NO.	DESCRIPTION	MN JURISDICTION	Class 1	Class 2	Class 1	e Class 2	Sales	Class 1	Class 2	Class 3	2	Class 3	Class 4	Class 1	Class 2	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
	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	•

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

	[A]	[B]	[B]	[C]	[D]	(E)	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
									Transport-							Transport-	
			CONSOLIDA	CONSOLIDA				Transport-	NNG Electric					Transport-	Transport-	NNG Electric	
			TED Electric		Transport-	Transport-	Transport-	NNG C&I	Generation	Transport-	Transport-	Transport-	Transport-	NNG C&I INT		Generation	
LINE			Generation -	Firm/Interrupt		NNG C&I				NNG C&I INT	NNG C&I INT	NNG C&I INT	NNG C&I INT	Class 5 - CIP		INT Class 2 -	SOURCE OR ALLOCATION
NO.	DESCRIPTION	MN JURISDICTION	Class 1	ible Class 2	FIRM Class 2	FIRM Class 3	FIRM Class 4	- CIP Exempt	- CIP Exempt	Class 2	Class 3	Class 4	Class 5	Exempt	INT Class 2	CIP Exempt	FACTOR
1	Real Est & Property	21,147,816	225	3,670	25,241	64,857	13,885	76,407	12,215	8,785	57,661	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	-

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

	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
							Transport-										
			Transport-	Transport-	Transport-	Transport-	NNG C&I		LVJ-NNG	LVI-NNG	LVI-NNG	LVI-NNG	LVJ-NNG	LVJ-NNG	LVJ-NNG	Transport-	
			NNG C&I	NNG C&I	NNG C&I	NNG C&I	Firm/Interrupt		Flex	CONSOLIDA							
LINE							ible Class 5 -	Transport for	Transport	TED C&I	SOURCE OR ALLOCATION						
NO.	DESCRIPTION	MN JURISDICTION	ible Class 2	ible Class 3	ible Class 4	ible Class 5	CIP Exempt	Resale	(Cust "A")	(Cust "B")	(Cust "C")	(Cust "D")	(Cust "E")	(Cust "F")	(Cust "G")	FIRM Class 2	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	•

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

	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]
												Transport-	
			Transport-			Transport-						CONSOLIDA	
			CONSOLIDA	Transport-	Transport-	CONSOLIDA	Transport-	Transport-	Transport-	Transport-	CONSOLIDA	TED C&I	
			TED C&I	CONSOLIDA	CONSOLIDA	TED C&I	CONSOLIDA	CONSOLIDA	CONSOLIDA	CONSOLIDA	TED C&I	Firm/Interrupti	
LINE			FIRM Class 2	TED C&I	TED C&I	FIRM Class 5	TED C&I INT	TED C&I INT	TED C&I INT	TED C&I INT	Firm/Interrupti	ble Class 5 -	SOURCE OR ALLOCATION
NO.	DESCRIPTION	MN JURISDICTION	- CIP Exempt	FIRM Class 3	FIRM Class 4	- CIP Exempt	Class 2	Class 3	Class 4	Class 5	ble Class 3	CIP Exempt	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 Docket No. G011/GR-22-504 Informational Requirement Document No. 12 Schedule 1.0 - Class Cost of Service Results - Minimum Size Method Page 26 of 61

Minne Gas C Rate S	uda Energy Resources Corporation oda Gas Retail Service Territory ost of Service Study - Minimum-Size Method chedule Allocation Of Other Income & Adjusts sted Test Year Ending December 31, 2023 [A]	[B]	[C]	[D]	(E)	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]
LINE NO.	DESCRIPTION	MN JURISDICTION	GS-NNG Residential Sales			GS-NNG C&I Farm-Tap Class 1		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	
3	TOTAL OTHER ADJUSTS	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	
8	Tax Amortizations (419/426/431)	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	

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document No. 12 Schedule 1.0 - Class Cost of Service Results - Minimum Size Method Page 27 of 61

[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 [A] [B] [B] [C] [D] [E] [F] [G] [H] [I] [J] [K] [L] [M] [N] CONSOLIDA CONSOLIDA GS-NNG NNG GS-GS-GS-TED TED Agriculture NNG Electric NNG C&I CONSOLIDAT CONSOLIDAT CONSOLIDAT CONSOLIDAT CONSOLIDATE CONSOLIDA CONSOLIDA Agriculture Agriculture Agriculture LINE NO. DESCRIPTION 1 BEFORE TAX ADJUSTMENTS: - :-//II oss) - Sale of Utility Prope - ::-::TS SOURCE OR ALLOCATION FACTOR Grain Dryer Grain Dryer Generation rm/Interrupt ED Residential ED C&I FIRM ED C&I FIRM ED C&I FIRM D C&I INT Class TED C&I INT TED C&I INT Grain Dryer Grain Dryer MN JURISDICTION Class 1 Sales Class 4 Class 1 Class 2 Class 1 Class 2 e Class 2 Class 1 Class 2 Class 3 Class 3 2 Gain/(Loss) - Sale of Utility Property TOTAL OTHER ADJUSTS 0 0 0 0 0 AFTER TAX ADJUSTMENTS: Tax Amortizations (409) Tax Amortizations (419/426/431) 0 0 0 0 0 0 0 0 0 0 0 0 8 9 TOTAL OTHER ADJUSTS

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document No. 12 Schedule 1.0 - Class Cost of Service Results - Minimum Size Method Page 28 of 61

[P]

SOURCE OR ALLOCATION FACTOR

Minnes Gas C Rate S	Ixob Energy Resources Corporation Ixota Gas Retail Service Territory Stof Service Study - Minimum-Size Method chedule Allocation Of Other Income & Adjusts sted Test Year Ending December 31, 2023 [A]	[8]	[B]	[C]	[D]	(E)	(F)	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	
LINE NO.	DESCRIPTION	MN JURISDICTION	CONSOLIDA TED Electric Generation - Class 1	Firm/Interrup	Transport- NNG C&I	Transport- NNG C&I FIRM Class 3	Transport- NNG C&I FIRM Class 4	NNG C&I FIRM Class 5	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	NNG Electric Generation	Transport- NNG Electric Generation INT Class 2 - CIP Exempt	-
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	_

May not cross-check due to Rounding

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[P]

SOURCE OR ALLOCATION FACTOR

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 [A] [B] [B] [C] [D] [E] [F] [G] [H] [I] [J] [K] [L] [M] [N] [O] Transport-Transport-NNG C&I Transport-NNG C&I Transport-NNG C&I Transport-NNG C&I LVJ-NNG LVI-NNG LVI-NNG Transport-CONSOLIDA NNG C&I LVI-NNG LVJ-NNG LVJ-NNG LVJ-NNG Firm/Interrupt Flex Flex Flex Flex Flex Flex Flex LINE NO. DESCRIPTION 1 BEFORE TAX ADJUSTMENTS: - :-//II oss) - Sale of Utility Prope - ::-::TS ible Class 2 ible Class 3 ible Class 4 ible Class 5 CIP Exempt Resale Transport Transport Transport Transport Transport Transport Transport TED C&I MN JURISDICTION FIRM Class 2 (Cust "A") (Cust "B") (Cust "C") (Cust "D") (Cust "E") (Cust "F") (Cust "G") Gain/(Loss) - Sale of Utility Property TOTAL OTHER ADJUSTS 6 0 0 0 0 0 0 0 0 AFTER TAX ADJUSTMENTS: Tax Amortizations (409) Tax Amortizations (419/426/431) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 8 9 TOTAL OTHER ADJUSTS

May not cross-check due to Rounding

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document No. 12 Schedule 1.0 - Class Cost of Service Results - Minimum Size Method Page 30 of 61

Minnes Gas Co Rate S	sota Energy Resources Corporation sota Gas Retal Service Territory sot of Service Study - Minimum-Size Method chedule Allocation Of Other Income & Adjusts sted Test Year Ending December 31, 2023 [A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]
			Transport- CONSOLIDA TED C&I	Transport- CONSOLIDA	Transport- CONSOLIDA	Transport- CONSOLIDA TED C&I	Transport- CONSOLIDA	Transport- CONSOLIDA	Transport- CONSOLIDA	Transport- CONSOLIDA	Transport- CONSOLIDA TED C&I	Transport- CONSOLIDA TED C&I Firm/Interrupti	
LINE			FIRM Class 2	TED C&I	TED C&I	FIRM Class 5	TED C&I INT	TED C&I INT	TED C&I INT	TED C&I INT	Firm/Interrupti		SOURCE OR ALLOCATION
NO.	DESCRIPTION	MN JURISDICTION	- CIP Exempt	FIRM Class 3		- CIP Exempt		Class 3	Class 4	Class 5		CIP Exempt	FACTOR
1	BEFORE TAX ADJUSTMENTS:												
2	Gain/(Loss) - Sale of Utility Property	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	
4	-												
5													
6	AFTER TAX ADJUSTMENTS:												
7	Tax Amortizations (409)	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	
9	TOTAL OTHER ADJUSTS	0	0	0	0	0	0	0	0	0	0	0	

Minnesota Energy Resources Corporation Minnesota Gas Retal Service Territory Gas Cost of Service Study - Minimum-Size Method Rate Schedule Allocation Of Rate Base Component - Plant In Service Forecasted Test Year Ending December 31, 2023

Forec	asted Test Year Ending December 31, 2023 [A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]
LINE NO.	DESCRIPTION	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	D: 1 3 4												
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 15	374 375	1,097,992	702,899	0	28,347	0	100,978 0	4,921	0	0	2,894	2,369	Distribution Plant Distribution Plant
15				0		0			0	0	0	0	
16	376 (Firm Demand) 376 (Interruptible Demand)	156,033,887 13,889,639	61,104,831	0	2,496,354	0	28,869,770 0	2,902,850	0	0	677,327	872,098	Total Annual Firm Throughput - ex. Farm Tap 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
10	376 (Fixed Cost) 377	217,043,014	167,779,994	0	0,064,003	0	0,975,900	45,645	0	0	130,700	30,703	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
20	379	30,596,914	10,974,194	0	422.351	0	4,070,281	352,219	0	0	428,520	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	100,211,010	00,110,101	ů.	2,010,010	ő	10,010,700	100,021	ő	ő	201,102	0	Meters
25	383	21.544.517	16,611,318	ō	661.825	ō	888.679	ō	ō	ō	13.541	ō	Cust - Small/Medium - excl. FT
26	385	3.381.408	0	0	0	0	0	65.276	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	Distibution 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	

Minnesota Energy Resources Corporation Minnesota Gas Retal Service Territory Gas Cost of Service Study - Minimum-Size Method Rate Schedule Allocation Of Rate Base Component - Plant In Service Forecasted Test Year Ending December 31, 2023

Foreca	asted Test Year Ending December 31, 2023 [A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]
LINE NO.	DESCRIPTION	MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptibl e Class 2	GS- CONSOLIDAT ED Residential Sales	GS- CONSOLIDAT ED C&I FIRM Class 1	GS- CONSOLIDAT ED C&I FIRM Class 2	GS- CONSOLIDAT ED C&I FIRM Class 3	CONSOLIDATE D C&I INT Class 2				CONSOLIDA TED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR
1	GAS PLANT:					•			•							
2	Production:		_	_									_			
3	Firm Demand Related Interruptible Demand Related	2,160,690 192,338	0 104	0 372	0	245 33	152,824 0	11,060 0	115,991 0	8,690 0	0 1.198	0 1.021	0 1.777	0 51	0	Coincident Peak Demand - Firm Coincident Peak Demand - Int.
4	Total Production	2.353.028	104	372	14	278	152.824	11.060	115,991	8.690		1,021	1,777	51	0	Coincident Peak Demand - Int.
6	Total Floduction	2,333,026	104	312	14	270	132,824	11,000	115,551	8,090	1,190	1,021	1,777	51	0	
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		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		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 17	376 (Firm Demand) 376 (Interruptible Demand)	156,033,887	222.266	0	0	22,091 8.332	10,664,711	771,815	8,094,296	606,419		0 113.962	0	0		al Annual Firm Throughput - ex. Farm 1 Weighted Peak Dem - Int excl. FT
17	376 (Interruptible Demand) 376 (Fixed Cost)	13,889,639 217,843,814	222,266	943,185 56,728	22,363 7,977	8,332	28,889,654	0 2,041,905	0 2,832,012	11,956	160,203 35,768	6,578	182,247 1,773	16,420 7,977	64,528 6,205	Customers excl. FT
10	376 (Fixed Cost) 377	217,043,014	07,305	50,728	7,977	000	20,009,054	2,041,905	2,032,012	11,956	35,766	0,5/6	1,773	7,977	0,205	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	0	13,637	0	12,006	19,592	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	Distibution 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	0.1	10 101 070		0.400			1 770 151	105 070	171 010	700	0.000	105	400			
32 33	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	
34	TOTAL FIGHT IN OUTFOO	001,492,701	079,000	2,724,421	10,395	40,370	33,123,043	0,702,904	20,000,010	000,000	334,009	240,170	530,704	77,710	109,720	

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

FUIEC	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
LINE NO.	DESCRIPTION	MN JURISDICTION	CONSOLIDA TED Electric Generation - Class 1	TED C&I Firm/Interrupt	Transport- NNG C&I FIRM Class 2	Transport- NNG C&I FIRM Class 3	Transport- NNG C&I FIRM Class 4		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	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	
5	Transmission																
,	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
0	Interruptible Demand Related	895.614	191	1.510	42,000	134,907	30,349	109,339	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	Weighted Feak Deni - Int exci. Fi
11		10,330,700	131	4,155	42,000	104,507	50,545	103,555	0	3,005	100,000	30,421	57,155	0	15,134	23,121	
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	Distribution Plant
16	376 (Firm Demand)	156.033.887	ō	50.397	661.597	2.092.204	470.665	2.626.512	ō	ō	ō	ō	ō	ō	ō	Ō	al Annual Firm Throughput - ex. Farm
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	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 28	Total Distribution	824,688,587	8,129	121,220	1,018,696	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	
29	Distibution 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%		0.07%	Distribution Plant
31		100.0078	0.0070	0.0170	0.1270	0.0170	0.0170	0.0770	0.0170	0.0070	0.0070	0.1070	0.1270	0.1070	0.0470	0.0770	
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	1,667,888	1,059,963	1,387,932	332,066	633,193	

Minnesota Energy Resources Corporation Minnesota Gas Retali Service Territory Gas Cost of Service Study - Minimum-Size Method Rate Schedule Allocation Of Rate Base Component - Plant In Service

	asted Test Year Ending December 31, 2023		101	101	101			101				11/2	1 1			101	(5)
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
LINE NO.	DESCRIPTION	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	Firm/Interrupt	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	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	7,894	3,405	4,887	Coincident Peak Demand - Firm
4	Interruptible Demand Related Total Production	192,338	183	4,166 8,571	1,122	2,007	16,216 80,144	0	678 9,185	0		0	0	629 8,523	271	4,887	Coincident Peak Demand - Int.
6	Total Production	2,353,028	411	6,571	9,060	2,450	60,144	1,042	9,165	0	0	U	0	6,523	3,677	4,007	
7	Transmission																
8	Firm Demand Related	10,061,174	2,323	45,295	81,575	4.479	621,035	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	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	36,968	-
11																	
12	Distribution																
13	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
14 15	374 375	1,097,992	198	2,723	2,521	731	21,893 0	32	35	0	0	0	0	36 0	12	1,201	Distribution Plant Distribution Plant
15	375 376 (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		al Annual Firm Throughput - ex. Farm
17	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	5/3,317	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	217,843,814	5,140	15,349	1.713	886	4,432	857	0	0	0	0	0	0	0	29,270	Customers excl. FT
19	377	211,040,014	0,110	0	0	000	0	0	ő	ő	ő	ő	ő	ŏ	ő	20,210	Therm Throughput
20	378	20,632,463	24,463	0	0	0	0	0	0	0	0	0	0	0	0	92,746	Acct 378
21	379	30,596,914	25,057	405,424	194,644	158,313	2,176,799	15,196	0	0	0	0	0	0	0	94,998	Weighted Peak Demand excl. FT
22	380	228,991,258	4,949	14,779	1,650	853	4,267	825	0	0	0	0	0	0	0	28,183	Services
23	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
24	382	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	21,544,517	509	0	0	0	0	0	0	0	-	0	0	0	0	2,898	Cust - Small/Medium - excl. FT
26	385	3,381,408	148.708	75,137	36,073	29,340	403,423	2,816	22,838	0	0	0	0	19,038	6,066	0	385 excl. FT
27 28	Total Distribution	824,688,587	148,708	2,045,404	1,893,491	549,063	16,443,482	23,757	25,993	0	U	0	0	27,047	8,728	902,113	
20	Distibution Plant (excluding 301-303,374, 375)	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	
30	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%			Distribution Plant
31	5-			012010													
32	Customer	13,494,379	316	945	105	55	273	53	55	0	0	0	0	164	55	1,802	Customers
33																	
34	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	

Minnesota Energy Resources Corporation Minnesota Gas Retali Service Territory Gas Cost of Service Study - Minimum-Size Method Rate Schedule Allocation Of Rate Base Component - Plant In Service

Forecasted Tes	t Year Ending Dece	mber 31, 2023	

Foreca	isted Test Tear Ending December 31, 2023												
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]
LINE			Transport- CONSOLIDA TED C&I FIRM Class 2	Transport- CONSOLIDA TED C&I	Transport- CONSOLIDA TED C&I	Transport- CONSOLIDA TED C&I FIRM Class 5	Transport- CONSOLIDA TED C&I INT	Transport- CONSOLIDA TED C&I INT	Transport- CONSOLIDA TED C&I INT	Transport- CONSOLIDA TED C&I INT	Transport- CONSOLIDA TED C&I Firm/Interrupti	Transport- CONSOLIDA TED C&I Firm/Interrupti ble Class 5 -	SOURCE OR ALLOCATION
NO.	DESCRIPTION	MN JURISDICTION		FIRM Class 3		- CIP Exempt	Class 2	Class 3	Class 4	Class 5	ble Class 3	CIP Exempt	FACTOR
1	GAS PLANT:		on Exompt		r ir dir Oldoo -i	on Exompt	Oldoor	01000 0	Oldoo 4	01000 0	510 01000 0	On Exampt	moren
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		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		I Annual Firm Throughput - ex. Fan
17	376 (Interruptible Demand)	13,889,639	0	0	0	0	48,214	350,486	112,321	302,670	38,207		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	Distibution 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	

Minnes Gas Co Rate S	ota Energy Resources Corporation ota Gas Retail Service Territory st of Service Study - Minimum-Size Method chedule Allocation Of Rate Base Component - Depreciat sted Test Year Ending December 31. 2023	55 ion Reserve - S/L											
Foreca	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]
LINE NO.	DESCRIPTION	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: Production:												
3 4	Firm Demand Related Interruptible Demand Related	(641,781) (57,129)	(264,529) 0	(3,114) 0	(10,025) 0	(223) 0	(115,931) 0	0	(1,798) 0	(460) 0	0 (1,574)		Coincident Peak Demand - Firm Coincident Peak Demand - Int.
5 6	Total Production	(698,910)	(264,529)	(3,114)	(10,025)	(223)	(115,931)	(11,657)	(1,798)	(460)	(1,574)	(2,428)	
7	Transmission			_		_				_			
8	Firm Demand Related Interruptible Demand Related	(3,273,386) (291,386)	(1,281,899)	0	(52,370)	0	(605,650) 0	(60,898)	0	0	0 (14,209)	0 (18,295)	Demand - Firm excl. FT Weighted Peak Dem - Int excl. FT
10 11	Total Transmission	(3,564,773)	(1,281,899)	Ő	(52,370)	0	(605,650)	(60,898)	0	0	(14,209)		Wogned Four Dom In one. Fr
12	Distribution												
13	301,302,303	(11,689,552)	(7,483,277)	0	(301,793)	0	(1,075,038)		0	0	(30,809)		Distribution Plant
14	374 375	(432,829)	(277,084)	0	(11,175)	0	(39,805)	(1,940)	0	0	(1,141)	(934)	Distribution Plant
15 16	375 376 (Firm Demand)	1,774 (41,513,290)	1,136 (16,257,126)	0	46 (664,163)	0	163 (7.680.890)	8 (772,312)	0	0	5	4	Distribution Plant Demand - Firm excl. FT
10	376 (Interruptible Demand)	(41,515,290) (3,695,381)	(10,237,120)	0	(004,103)	0	(7,000,090)	(772,312)	0	0	(180,205)		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)	ő	ő	(36,387)		Customers excl. FT
19	377	(0.,000,000,000,000,000,000,000,000,000,	(,	0	0	0	(_,,0	(,)	ō	0	(11,111)	(,)	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)		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)		Services
23	381	(19,994,481)	(12,639,697)	0	(543,763)	0	(3,112,454)	(33,317)	0	0	(52,602)		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)		Cust - Small/Medium - excl. FT
26	385	(965,258)	0	0	0	0	0	(18,634)	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 30	Customer	(4,008,180)	(3,067,333)	(20,094)	(122,208)	(1,847)	(164,097)	(834)	(3,419)	(32)	(2,500)	(709)	Customers
	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)	

Minnesota Energy Resources Corporation

Minnesola Gas Relaii Service Territory	
Cae Cost of Service Study - Minimum-Size Method	

Gas Cost of Service Study - Minimum-Joze Method Rate Schedule Allocation Of Rate Base Component - Depreciation Reserve - S/L Forecasted Test Year Ending December 31, 2023

Foreca	[A] [A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]
LINE NO.	DESCRIPTION	MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1	NNG C&I Firm/Interruptibl e Class 2	GS- CONSOLIDAT ED Residential Sales	GS- CONSOLIDAT ED C&I FIRM Class 1	GS- CONSOLIDAT ED C&I FIRM Class 2		CONSOLIDATE D C&I INT Class 2		CONSOLIDA TED C&I INT Class 4	CONSOLIDA TED Agriculture Grain Dryer - Class 1	CONSOLIDA TED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - S/L: Production:															
3	Firm Demand Related	(641,781)	0	0	0	(73)	(45,393)	(3,285)	(34,452)	(2,581)		0	0 (528)	0	0	Coincident Peak Demand - Firm
4	Interruptible Demand Related	(57,129) (698,910)	(31)	(110)	(4)	(10) (83)	(45,393)	(3.285)	(34,452)	(2,581)	(356)	(303)	(528)		0	Coincident Peak Demand - Int.
5	Total Production	(696,910)	(31)	(110)	(4)	(63)	(45,393)	(3,205)	(34,452)	(2,001)	(356)	(303)	(526)	(15)	0	
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)	()	(,	(111,111)	(,)	(3,361)	(2,391)	(3,823)		(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)		(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)		(3,351)	(4,609)		(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	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 Customers excl. FT
18 19	376 (Fixed Cost) 377	(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)	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
20	379	(5,884,768)	(22,211)	(94,251)	(2,235)	(1,038)	(368,382)	(25,115)	(257,959)	(14,152)		(12,460)	(20,332)		(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)		(2,583)	(20,002)	(3,133)	(2,437)	Services
23	381	(19,994,481)	(45,545)	(48,724)	(2,716)	(341)	(2,176,401)	(166,099)	(982,012)	(8,727)		(4,801)	(891)	(4,472)	(3,120)	Meters
24	382	0	0	0	Ó	Ó	0	0	0	0 O	0	0	0	Ó	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 30	Customer	(4,008,180)	(1,232)	(1,037)	(146)	(16)	(528,157)	(37,330)	(51,774)	(219)	(654)	(120)	(32)	(146)	(113)	Customers
30	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)	
		(//	,		, ,,				

Minne Gas C Rate S	sola Energy Resources Corporation sola Cas Retail Service Territory ost of Service Study - Minimum-Size Method chedule Allocation Of Rate Base Component - Depreciat ised Test Year Ending December 31. 2023	55 ion Reserve - S/L															
101000	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]	[P]
LINE NO.	DESCRIPTION	MN JURISDICTION	CONSOLIDA TED Electric Generation - Class 1	TED C&I Firm/Interrupt	Transport- NNG C&I FIRM Class 2	Transport- NNG C&I FIRM Class 3 I	Transport- NNG C&I FIRM Class 4	NNG C&I		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	NNG Electric Generation	Transport- NNG Electric Generation INT Class 2 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - S/L: Production:																
3 4 5	Firm Demand Related Interruptible Demand Related Total Production	(641,781) (57,129) (698,910)	0 (3) (3)	(158) (39) (197)	(1,625) 0 (1,625)	(5,104) 0 (5,104)	(1,333) 0 (1,333)	(5,346) 0 (5,346)	(48,719) 0 (48,719)	0 (229) (229)	0 (3,031) (3,031)	0 (1,858) (1,858)	0 (987) (987)	0 (34,439) (34,439)	0 (104) (104)		Coincident Peak Demand - Firm Coincident Peak Demand - Int.
6 7 8 9	Transmission Firm Demand Related Interruptible Demand Related	(3,273,386) (291,386)	0 (62)	(1,057) (491)	(13,879) 0	(43,892) 0	(9,874) 0	(55,101) 0	0	0 (2,929)	0 (32,546)	0 (19,007)	0 (12,088)		0 (4,943)	0 (9,475)	Demand - Firm excl. FT Weighted Peak Dem - Int excl. FT
10 11 12	Total Transmission Distribution	(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)	
12 13 14 15	Distribution 301,302,303 374 375	(11,689,552) (432,829) 1,774	(115) (4) 0	(1,718) (64) 0	(14,440) (535) 2	(36,668) (1,358) 6	(7,852) (291) 1	(42,815) (1,585) 6	(5,255) (195) 1	(5,680) (210) 1	(40,760) (1,509) 6	(22,719) (841) 3	(14,448) (535) 2	(18,025) (667) 3	(4,486) (166) 1	(8,556) (317) 1	Distribution Plant Distribution Plant Distribution Plant
16 17 18	376 (Firm Demand) 376 (Interruptible Demand) 376 (Fixed Cost)	(41,513,290) (3,695,381) (57,958,009)	0 (790) (236)	(13,408) (6,229) (943)	(176,020) 0 (7,521)	(556,637) 0 (5,394)	(125,222) 0 (228)	(698,791) 0 (236)	0 0 0	0 (37,146) (4,786)	0 (412,751) (8,851)	0 (241,049) (1,595)	0 (153,297) (943)	0 0 0	0 (62,690) (236)	0 (120,157) (236)	Demand - Firm excl. FT Weighted Peak Dem - Int excl. FT Customers excl. FT
19 20 21	377 378 379	0 (5,220,592) (5,884,768)	0 0 (297)	0 (3,748) (2,918)	0 (27,081) (21,085)	0 0 (48,825)	0 0 (10,295)	0 0 (49,260)	0 0 0	0 (22,351) (17,402)	0 0 (169,617)	0 0 (101,080)	0 0 (64,475)	0 0 0	0 0 (11,147)	0 0 (21,365)	Therm Throughput Acct 378 Weighted Peak Demand excl. FT
22 23 24	380 381 382	(93,399,391) (19,994,481) 0	(348) (251) 0	(1,392) (1,229) 0	(11,102) (9,803) 0	(7,962) (14,799) 0	(336) (431) 0	(348) (446) 0	0 (251) 0	(7,065) (6,238) 0	(13,065) (24,282) 0	(2,355) (3,015) 0	(1,392) (1,783) 0	0	(348) (251) 0	(348) (251) 0	Services Meters Meters
25 26 27	383 385 Total Distribution	(12,260,633) (965,258) (253,012,411)	(2,123)	(200) 0 (31,849)	(1,593) 0 (269,177)	0 (13,430) (685,068)	0 (2,832) (147,485)	0 (13,550) (807,025)	0 (102,411) (108,110)	(1,014) 0 (101,892)	0 (46,656) (717,486)	0 (27,804) (400,455)	0 (17,735) (254,606)		0 (3,066) (82,389)	0 (5,877) (157,105)	Cust - Small/Medium - excl. FT 385 excl. FT
28 29 30	Customer	(4,008,180)	(16)	(65)	(517)	(371)	(16)	(16)	(16)	(329)	(608)	(110)	(65)	(97)	(16)	(16)	Customers
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)	

Minne Gas 0 Rate	sota Energy Resources Corporation sota Gas Retail Service Territory Cost of Service Study - Minimum-Size Method Schedule Allocation Of Rate Base Component - Depreciati	55 on Reserve - S/L															
Forec	asted Test Year Ending December 31, 2023 [A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
LINE NO.	DESCRIPTION	MN JURISDICTION	Transport- NNG C&I Firm/Interrupt ible Class 2		Transport- NNG C&I Firm/Interrupt ible Class 4	Firm/Interrupt	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")	Transport	Transport- CONSOLIDA TED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
1 2 3 4 5 6	DEPRECIATION RESERVE - S/L: Production: Firm Demand Related Interruptible Demand Related Total Production	(641,781) (57,129) (698,910)	(68) (55) (122)	(1,309) (1,237) (2,546)	(2,358) (333) (2,691)	(132) (596) (728)	(18,988) (4,817) (23,805)	(309) 0 (309)	(2,527) (201) (2,728)	0 0 0	0 0 0	0 0 0	0 0 0	(2,345) (187) (2,532)	(1,011) (81) (1,092)	(1,452) 0 (1,452)	Coincident Peak Demand - Firm Coincident Peak Demand - Int.
7 8 9 10 11	Transmission Firm Demand Related Interruptible Demand Related Total Transmission	(3,273,386) (291,386) (3,564,773)	(756) (811) (1,567)	(14,737) (14,962) (29,699)	(26,540) (7,040) (33,580)	(1,457) (5,708) (7,166)	(202,053) (78,491) (280,544)	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	(12,027) 0 (12,027)	Demand - Firm excl. FT Weighted Peak Dem - Int excl. FT
12 13 14 15 16	Distribution 301,302,303 375 376 (Firm Demand)	(11,689,552) (432,829) 1,774 (41,513,290)	(2,108) (78) 0 (9,586)	(28,993) (1,074) 4 (186,890)	(26,839) (994) 4 (336,585)	(7,783) (288) 1 (18,482)	(233,078) (8,630) 35 (2,562,444)	(337) (12) 0 0	(368) (14) 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	(383) (14) 0 0	(124) (5) 0 0	(12,787) (473) 2 (152,533)	Distribution Plant Distribution Plant Distribution Plant Demand - Firm excl. FT
17 18 19 20 21	376 (Interruptible Demand) 376 (Fixed Cost) 377 378 379	(3,695,381) (57,958,009) 0 (5,220,592) (5,884,768)	(10,287) (1,368) 0 (6,190) (4,819)	(189,749) (4,084) 0 (77,976)	(89,275) (456) 0 (37,436)	(72,395) (236) 0 (30,449)	(995,429) (1,179) 0 (418,668)	0 (228) 0 (2,923)	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0	0 (7,787) 0 (23,467) (18,271)	Weighted Peak Dem - Int excl. FT Customers excl. FT Therm Throughput Acct 378 Weighted Peak Demand excl. FT
22 23 24 25 26	380 381 382 383 385	(93,399,391) (19,994,481) 0 (12,260,633) (965,258)	(2,019) (1,782) 0 (290) 0	(6,028) (11,203) 0 (21,449)	(673) (861) 0 (10.297)	(348) (446) 0 (8,375)	(1,740) (2,228) 0 (115,161)	(336) (625) 0 (804)	0 (446) 0 0 (6.519)	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 (1,337) 0 (5,435)	0 (446) 0 (1.732)	(11,495) (10,149) 0 (1,649) 0	Services Meters Meters Cust - Small/Medium - excl. FT 385 excl. FT
27 28 29 30	Total Distribution Customer	(253,012,411) (4,008,180)	(38,526) (94)	(527,440) (281)	(503,414) (31)	(138,800) (16)	(4,338,523) (81)	(5,265)	(7,347) (16)	0	0	0	0	(7,169)	(2,306) (16)	(238,611) (535)	Customers
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 Cas 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 [B] [C] [D] (E) [G] [I] [J] [K] [L] [A] [B] [F] [H] Transport CONSOLIDA Transport-Transport-Transport-CONSÓLIDA Transport Transport. ONSÓLIDA Transport. Transport-Transport. Transport-CONSÓLIDA TED C&I TED C&I CONSOLIDA CONSOLIDA TED C&I CONSOLIDA CONSOLIDA CONSOLIDA TED C&I CONSOLIDA irm/Interrup LINE IRM Class 2 TED C&I TED C&I IRM Class 5 TED C&I INT TED C&I INT TED C&I INT TED C&I INT Firm/Interrupti ble Class 5 -SOURCE OR ALLOCATION NO. DESCRIPTION MN JURISDICTION CIP Exempt FIRM Class 3 FIRM Class 4 CIP Exempt Class 2 Class 3 Class 4 Class 5 ble Class 3 CIP Exempt FACTOR DEPRECIATION RESERVE - S/L: Production: Firm Demand Related (641,781) Coincident Peak Demand - Firm (48) $(4\ 490)$ (1.210)(44,904) 0 (32) (4 792) 0 0 0 (1,045) (5,836) Interruptible Demand Related (57,129) (95) (900) (430) (914) (76) Coincident Peak Demand - Int. (1,210) (44,904) Total Production (698 910) (48) $(4\ 490)$ (95) (914) (108) Transmission Firm Demand Related (3,273,386) (481) (36,896) (11,501) (376,157) (660) (42,584) Demand - Firm excl. FT 0 0 0 Interruptible Demand Related (291,386) (3,564,773) (1,011) (7,353) (2,356) (6,350) (802) (16,090) (58,674) Weighted Peak Dem - Int excl. FT 0 10 Total Transmission (481) (36,896) (11,501) (376,157) (7.353) (2.356) (1.462)11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 Distribution 301,302,303 (11,689,552) Distribution Plant (30,597) (291,990) (1.949) (7.523) (48,588) (495) (9.136) (9.595) (2.824) (1.540) 374 (432,829) (18) (1,133) (338) (10,812) (72) (355) (105) (279) (57) (1,799) Distribution Plant 375 1.774 0 5 44 0 0 0 Distribution Plant 1 376 (Firm Demand) (41,513,290) (6,096) (467,913) . (145,857) (4,770,450) (8,376) . (540,058) Demand - Firm excl. FT (3,695,381) (57,958,009) 376 (Interruptible Demand) 0 0 0 0 (12.827) (93.248) (29.883) (80.526) (10,165) (204.052) Weighted Peak Dem - Int excl. FT 376 (Fixed Cost) (3,191) (236) (236) (3,837) (228) (472) (1,595) (228) (456) (236) Customers excl. FT Therm Throughput Acct 378 377 0 0 o o, o, 0 0 0 0 0 0 378 (5,220,592) (938) (7.718) 0 0 0 379 380 (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 (93,399,391) (348) (4,710) (5.663) (336) (696) (2.355) (336) (348) (673) (348) Services 381 (19,994,481) (307) (10,526) (431) (891) (2,079) (8,754) (431) (446) (1,251) (446) Meters 382 0 0 0 0 0 0 0 0 0 0 Meters 383 (12,260,633) (50) (338) Cust - Small/Medium - excl. FT 0 0 0 26 27 28 29 385 (965,258) (3,298) (92,501) (10,540) (1,149) (23,607) 385 excl. FT (11,289 0 (3,447) (9,316) (253,012,411) Total Distribution (9,218) (571,997) (171,614) (5,504,055) (34, 944)(168,712) (49,785) (132,540) (27,844) (904,948) (219) Custome (4,008,180) (16) (264) (16) (32) (110) (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)

Minnes Gas Co Rate S	ota Energy Resources Corporation ota Gas Retail Service Territory st of Service Study - Minimum-Size Method chedule Allocation Of Rate Base Component - Depreciat sted Test Year Ending December 31, 2023												
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]
LINE NO.	DESCRIPTION	MN JURISDICTION	GS-NNG Residential Sales	GS-NNG Residential Farm- Tap Sales		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
	DEPRECIATION RESERVE - Deferred Taxes:												
2 3 4 5 6	Production: Firm Demand Related Interruptible Demand Related Total Production	(311,022) (27,686) (338,708)	0	0	0	Ó	(56,183) 0 (56,183)	0	(871) 0 (871)	(223) 0 (223)	0 (763) (763)	(1,176)	Coincident Peak Demand - Firm Coincident Peak Demand - Int.
7	Transmission												
8	Firm Demand Related Interruptible Demand Related	(1,615,946) (143,846)		0	(25,853)	0	(298,986)	(30,063)	0	0	0 (7,015)		Total Annual Firm Throughput - ex. Farm Tap Weighted Peak Dem - Int excl. FT
9 10	Total Transmission	(1,759,792)			(25,853)		(298,986)		0	0	(7,015)		Weighted Peak Dent - Int excit PT
11		() , - ,	(,		(.,,		(,	(,			())	(-,,	
12	Distribution												
13 14	301,302,303	(3,183,229)			(82,183)		(292,748)		0	0	(8,390)		Distribution Plant
14 15	374 375	(155,623)	(99,625)	0	(4,018)	0	(14,312)	(697)	0	0	(410)	(336)	Distribution Plant Distribution Plant
15	375 376 (Firm Demand)	(22,113,524)		0	(353,790)		(4,091,498)		0	0	0	0	Demand - Firm excl. FT
17	376 (Interruptible Demand)	(1,968,475)		0	(333,730)	0	(4,031,430)	(411,555)	0	0	(95,993)		Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	(30,873,386)		ő	(947,368)	ő	(1,272,097)	(6,469)	0	ő	(19,383)		Customers excl. FT
19	377	(,,,	(0	ō	(0.1.,000)	ō	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(1,111)	ō	ō	(,)	(1,111)	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)	(49,917)	0	0	(62,206)	(70,258)	Weighted Peak Demand excl. FT
22	380	(32,453,735)		0	(1,000,932)		(1,224,859)		0	0	(18,663)		Services
23	381	(15,336,990)		0	(417,100)		(2,387,443)		0	0	(40,349)		Meters
24	382	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	(3,053,606)			(93,804)		(125,957)		0	0	(1,919)		Cust - Small/Medium - excl. FT
26	385	(479,225)		0	0	0	0	(9,251)	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 30	Customer	(1,942,456)	(1,486,500)	(9,738)	(59,225)	(895)	(79,525)	(404)	(1,657)	(16)	(1,212)	(344)	Customers
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 [A] [B]

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	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]
			NNG Agriculture	NNG Agriculture	NNG Electric	NNG C&I		GS- CONSOLIDAT			CONSOLIDATE			TED Agriculture	CONSOLIDA TED Agriculture	
LINE				Grain Dryer -	Generation -		ED Residential	ED C&I FIRM	ED C&I FIRM		D C&I INT Class		TED C&I INT		Grain Dryer -	SOURCE OR ALLOCATION
NO.	DESCRIPTION	MN JURISDICTION	Class 1	Class 2	Class 1	e Class 2	Sales	Class 1	Class 2	Class 3	2	Class 3	Class 4	Class 1	Class 2	FACTOR
1	DEPRECIATION RESERVE - Deferred Taxes:															
2	Production: Firm Demand Related	(011.000)	0	0		(05)	(04.000)	(4.500)	(40.000)	(1.054)		0	0	0		
3	Interruptible Demand Related	(311,022) (27,686)		(54)	(2)	(35)		(1,592)	(16,696)) (1,251)) 0 (172)	(147)	(256)			Coincident Peak Demand - Firm Coincident Peak Demand - Int.
4	Total Production	(338,708)	(15)	(54)				(1,592)	(16,696)			(147)				Coincident Peak Demand - Int.
5	Total Production	(336,706)	(15)	(54)	(2)	(40)	(21,996)	(1,592)	(10,090)) (1,251)	(1/2)	(147)	(250	(7)) 0	
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	al Annual Firm Throughput - ex. Farm
9	Interruptible Demand Related	(143.846)	(2,302)	(9,768)	(232)	(86)		(.,)	(00,0_0)	, (0,200,		(1,180)	(1,887			Weighted Peak Dem - Int excl. FT
10	Total Transmission	(1,759,792)	(2.302)	(9,768)		(315)		(7.993)	(83,828)) (6.280)		(1,180)				5
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	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			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)		(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)		(14,366)	0	0	(1,180)		Acct 378
21	379	(4,336,236)	(16,366)	(69,450)	(1,647)	(765)	(271,445)	(18,506)	(190,079)			(9,181)				Weighted Peak Demand excl. FT
22	380	(32,453,735)	(9,193)	(7,741)	(1,089)	(121)	(4,325,811)	(305,746)	(386,456)			(898)	(242			Services
23 24	381	(15,336,990)	(34,936)	(37,375)	(2,083)	(261)	(1,669,432)	(127,408)	(753,263)) (6,694)) (9,514) 0	(3,683)	(684) (2,393)	Meters Meters
24 25	382 383	(3,053,606)	(945)	(796)	0	(12)	(405,399)	0 (28,653)	(20.744)	0		0	0	0 (112)) (87)	Meters Cust - Small/Medium - excl. FT
	383	(3,053,606) (479,225)	(945)	(796)	(305)	(12)	(405,399)	(28,653)	(39,741)) U (1.933)	(502)	(1.702)	(2 777			Cust - Small/Medium - excl. F1 385 excl. FT
26 27	J85 Total Distribution	(116,878,350)	(121,951)	(334,435)	(305) (9,701)	(6.531)	(12,911,714)	(923,532)	(3,194,901)			(33,504)		(10,787)		385 excl. F I
27	I otali 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)	
20	Customer	(1,942,456)	(597)	(503)	(71)	(8)	(255,957)	(18,091)	(25,091)) (106)	(317)	(58)	(16	(71)) (55)	Customers
29	Guatomor	(1,942,450)	(597)	(503)	(71)	(0)	(200,907)	(10,091)	(23,091)	, (100,	(317)	(36)	(10)	(7)	, (55)	Guatoffels
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)	

Minnes Gas Co Rate S	tota Energy Resources Corporation tota Gas Retail Service Territory st of Service Study - Minimum-Size Method chedule Allocation Of Rate Base Component - Depreciati sted Test Year Ending December 31, 2023	-16 ion Reserve - Deferred Taxes															
101008	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
LINE NO.	DESCRIPTION	MN JURISDICTION	CONSOLIDA TED Electric Generation - Class 1	CONSOLIDA TED C&I Firm/Interrupt ible Class 2	Transport- NNG C&I FIRM Class 2	Transport- NNG C&I FIRM Class 3	Transport- NNG C&I FIRM Class 4	NNG C&I FIRM Class 5	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 I Class 4	Transport- NNG C&I INT Class 5	Transport- NNG C&I INT Class 5 - CIP Exempt	NNG Electric Generation	Transport- NNG Electric Generation INT Class 2 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	DEPRECIATION RESERVE - Deferred Taxes: Production:																
2 3 4 5	Firm Demand Related Interruptible Demand Related Total Production	(311,022) (27,686) (338,708)	0 (2) (2)		(788) 0 (788)	(2,473) 0 (2,473)	(646) 0 (646)	(2,591) 0 (2,591)	(23,610) 0 (23,610)	0 (111) (111)	0 (1,469) (1,469)	0 (901) (901)	0 (478) (478)	0 (16,690) (16,690)	0 (51) (51)	0 (54) (54)	Coincident Peak Demand - Firm Coincident Peak Demand - Int.
6 7 8 9 10	Transmission Firm Demand Related Interruptible Demand Related Total Transmission	(1,615,946) (143,846) (1,759,792)	0 (31) (31)		(6,852) 0 (6,852)	(21,668)	(4,874) 0 (4,874)	(27,201) 0 (27,201)	0	0 (1,446) (1,446)	0 (16,067) (16,067)	0 (9,383) (9,383)	0 (5,967) (5.967)	0	0 (2,440) (2,440)	0 a (4,677) (4,677)	il Annual Firm Throughput - ex. Farm ⁻ Weighted Peak Dem - Int excl. FT
10 11 12	Distribution	(1,759,792)	(31)	(764)	(0,052)	(21,000)	(4,074)	(27,201)	U	(1,440)	(10,007)	(9,303)	(5,967)	U	(2,440)	(4,077)	
13 14 15	301,302,303 374 375	(3,183,229) (155,623) 0	(31) (2) 0	(468) (23) 0	(3,932) (192) 0	(9,985) (488) 0	(2,138) (105) 0	(11,659) (570) 0	(1,431) (70) 0	(1,547) (76) 0	(11,100) (543) 0	(6,187) (302) 0	(3,934) (192) 0	(4,908) (240) 0	(1,222) (60) 0	(2,330) (114) 0	Distribution Plant Distribution Plant Distribution Plant
16 17 18	376 (Firm Demand) 376 (Interruptible Demand) 376 (Fixed Cost)	(22,113,524) (1,968,475) (30,873,386)	0 (421) (126)	(7,142) (3,318) (502)	(93,763) 0 (4,007)	(296,513) 0 (2,873)	(66,704) 0 (121)	(372,236) 0 (126)	0 0 0	0 (19,787) (2,550)	0 (219,867) (4,715)	0 (128,403) (850)	0 (81,659) (502)	0 0 0	0 (33,394) (126)	0 (64,006) (126)	Demand - Firm excl. FT Weighted Peak Dem - Int excl. FT Customers excl. FT
19 20 21	377 378 379	0 (2,924,321) (4,336,236)	0 0 (219)	0 (2,099) (2,150)	0 (15,169) (15,536)	0 0 (35,977)	0 0 (7,586)	0 0 (36,298)	0 0	0 (12,520) (12,823)	0 0 (124,984)	0 0 (74,482)	0 0 (47,509)	0	0 0 (8,214)	0 0 (15.743)	Therm Throughput Acct 378 Weighted Peak Demand excl. FT
22 23	380 381	(32,453,735) (15,336,990)	(121) (193)	(484) (943)	(3,858) (7,519)	(2,767) (11,352)	(117) (330)	(121) (342)	0 (193)	(2,455) (4,785)	(4,540) (18,626)	(818) (2,313)	(484) (1,367)	0 (2,051)	(121) (193)	(121) (193)	Services Meters
24 25 26	382 383 385	0 (3,053,606) (479,225)	0 0 (41)	0 (50) 0	0 (397) 0	0 0 (6,668)	0 0 (1,406)	0 0 (6,727)	0 0 (50,844)	0 (252) 0	0 0 (23,163)	0 0 (13,804)	0 0 (8,805)	0 0 (173,025)	0 0 (1,522)	0 0 (2,918)	Meters Cust - Small/Medium - excl. FT 385 excl. FT
27 28 29	Total Distribution	(116,878,350) (1,942,456)	(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)	Customers
30		,	.,	. ,	. ,	. ,	. ,	.,	.,	. ,	(,	. ,	. ,	. ,		.,	Guatonitera
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)	

Minnesota Energy Resources Corporation	-1	16			
Minnesota Gas Retail Service Territory					
Gas Cost of Service Study - Minimum-Size Method					
Rate Schedule Allocation Of Rate Base Component - Depreciation	on Reserve - Deferred Taxes	6			
Forecasted Test Year Ending December 31, 2023					
[A]	[B]	[B]	[C]	[D]	[E]

Foreca	asted Test Year Ending December 31, 2023																
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
					1												
							Transport-										
			Transport-	Transport-	Transport-	Transport-	NNG C&I		LVJ-NNG	LVI-NNG	LVI-NNG	LVI-NNG	LVJ-NNG	LVJ-NNG		Transport-	
			NNG C&I	NNG C&I	NNG C&I	NNG C&I	Firm/Interrupt		Flex	Flex	Flex	Flex	Flex	Flex		CONSOLIDA	
LINE						Firm/Interrupt		Transport for	Transport	TED C&I	SOURCE OR ALLOCATION						
NO.	DESCRIPTION	MN JURISDICTION	ible Class 2	ible Class 3	ible Class 4	ible Class 5	CIP Exempt	Resale	(Cust "A")	(Cust "B")	(Cust "C")	(Cust "D")	(Cust "E")	(Cust "F")	(Cust "G")	FIRM Class 2	FACTOR
1	DEPRECIATION RESERVE - Deferred Taxes:																
2	Production:																
3	Firm Demand Related	(311,022)	(33)	(634)			(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)			(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)		(7,275)			(99,746)	0	0	0	0	0	0	0	0	(5,937) a	al Annual Firm Throughput - ex. Farm
9	Interruptible Demand Related	(143,846)	(400)	(7,386)			(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)			(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)		(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)	(38,564)	(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)		(126)	(628)	(121)	0	0	0	0	0	0	0	(4,148)	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	(13,145)	Acct 378
21	379	(4,336,236)	(3,551)	(57,457)		(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)		(121)	(605)	(117)	0	0	0	0	0	0	0	(3,994)	Services
23	381	(15,336,990)	(1,367)	(8,594)		(342)	(1,709)	(480)	(342)	0	0	0	0	(1,026)	(342)	(7,785)	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)		(4,158)	(57,175)	(399)	(3,237)	0	0	0	0	(2,698)	(860)	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)	

[L]

FACTOR

Services

Meters

Meters

385 excl. FT

Customers

Minnesota Energy Resources Corporation Minnesota Gas Retail Service Territory Cas 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 [B] [C] [D] (E) [F] [G] [I] [J] [K] [A] [B] [H] Transport CONSOLIDA Transport-Transport-Transport-CONSÓLIDA Transport Transport. ONSÓLIDA Transport. Transport-Transport. Transport-CONSÓLIDA TED C&I TED C&I CONSOLIDA CONSOLIDA TED C&I CONSOLIDA CONSOLIDA CONSOLIDA TED C&I CONSOLIDA irm/Interrup LINE IRM Class 2 TED C&I TED C&I IRM Class 5 TED C&I INT TED C&I INT TED C&I INT TED C&I INT Firm/Interrupti ble Class 5 -SOURCE OR ALLOCATION NO. DESCRIPTION MN JURISDICTION CIP Exempt FIRM Class 3 FIRM Class 4 CIP Exempt Class 2 Class 3 Class 4 Class 5 ble Class 3 CIP Exempt DEPRECIATION RESERVE - Deferred Taxes: Production: Firm Demand Related (311,022) (23) (2,176) (587) (21.762) (2.322)Coincident Peak Demand - Firm 0 (15) 0 0 0 (27,686) (338,708) (506) (2,828) Interruptible Demand Related (46) (436) (209) (443) (37) Coincident Peak Demand - Int. (21 762) Total Production (23) (2.176) (587)(46) (436) (443) (52) Transmission Firm Demand Related (1,615,946) (21,022) Annual Firm Throughput - ex. Farm (237) (18,214) (5,678) (185,694) (326) 0 0 0 Interruptible Demand Related (143,846) (1,759,792) (499) (3,630) (1,163) (3,135) (396) (7,943) Weighted Peak Dem - Int excl. FT (28,965) 0 10 Total Transmission (237) (18,214) (5,678) (185,694) (3 630) (1 163) (3 135) (722) 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 Distribution 301,302,303 (3,183,229) (13,231) Distribution Plant (8.332) (79.513) (531) (2.613) (769) (419) (135) (2.488) (2.049) 374 (155,623) (7) (407) (122) (3,887) (26) (128) (38) (100) (21) (647) Distribution Plant 375 0 0 0 0 0 0 0 0 0 Distribution Plant 376 (Firm Demand) (22,113,524) (3,247) (249,251) (77,696) (2,541,149) (4,462) (287,681) Demand - Firm excl. FT (1,968,475) (30,873,386) 376 (Interruptible Demand) 0 0 0 0 (6.833) (49.672) (15.918) (42.895) (5.415) (108.696) Weighted Peak Dem - Int excl. FT 376 (Fixed Cost) (126) (121) (251) (126) (243) (2,044) (850) (1,700) (121) (126) Customers excl. FT Therm Throughput Acct 378 377 0 o, 0 0 ° n 0 0 o, o 0 o 378 (2,924,321) (525) (4.323) 0 0 0 0 (538) 379 380 (4,336,236) (30,243) (8,836) (247,796) (4,428) (28,236) (9,234) (24,956) (3,078) (63,239) Weighted Peak Demand excl. FT (32,453,735) (1.637) (1.968) (117) (242) (818) (117) (121) (234) (121) 381 (15,336,990) (236) (8,074) (330) (684) (1,595) (6,715) (330) (342) (959) (342) 382 0 0 0 0 0 0 0 0 0 0 383 (3,053,606) (12) (84) Cust - Small/Medium - excl. FT 0 0 0 26 27 28 29 385 (479,225) (1,638) (11,720) (5,605) (45,924) (5,233) (1,711)(4,625) (570) 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)

-16

(1,942,456)

(120,919,306)

(8)

(5,215)

(128)

(326,441)

(8)

(97,619) (3,126,918)

(16)

(53)

(20,087)

(106)

(100,105)

(8)

(29,618)

(8)

(78,799)

(15)

(16,190)

(8)

(517,603)

Custome

Total Depreciation Reserve - Deferred Taxes

Minne	sota Energy Resources Corporation sota Gas Retail Service Territory	\$ (43.85)											
	ost of Service Study - Minimum-Size Method Schedule Allocation Of Rate Base Component - Construct	ion Work In Brogross											
	asted Test Year Ending December 31, 2023	ION WORK IN Flogress											
10100	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]
				GS-NNG					GS-NNG C&I	GS-NNG C&I			
LINE			GS-NNG Residential		GS-NNG C&I	GS-NNG C&I	GS-NNG C&I	GS-NNG C&I	Farm-Tap	Farm-Tap	NNG C&I INT		
NO.	DESCRIPTION	MN JURISDICTION	Sales	Tap Sales	FIRM Class 1	Farm-Tap Class 1	FIRM Class 2	FIRM Class 3	Class 2	Class 3	Class 2	Class 3	SOURCE OR ALLOCATION FACTOR
1	CONSTRUCTION WORK IN PROGRESS												
2	Production: Firm Demand Related	225,778	93,061	1.095	3.527	79	40.784	4.101	632	162	0	0	Coincident Peak Demand - Firm
3	Interruptible Demand Related	225,778	93,061		3,527	/9	40,784	4,101	032	162		854	Coincident Peak Demand - Int.
5	Total Production	245,876	93,061		3.527	79	40.784	4,101	632	162		854	Concident reak Demand - Int.
6		210,010	00,001	1,000	0,027		-10,701	4,101	002	102	001	001	
7	Transmission												
8	Firm Demand Related	1,165	456	0	19	0	216	22	0	0	0	0	Demand - Firm excl. FT
9	Interruptible 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	Distribution Plant
14 15	374 375	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant Distribution Plant
15	375 376 (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)	28,089	123,372	0	5,048	0	30,303	5,870	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	ō	0	ō	0	0	ō	ō	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 28	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
29	Gustomer	1,410,071	1,079,065	7,009	42,995	650	57,729	294	1,203		660	249	Gustoffiels
30	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	
	*												

Minnes Gas C Rate S	sota Energy Resources Corporation sota Gas Retail Service Territory ost of Service Study - Minimum-Size Method chedule Allocation Of Rate Base Component - Construct sted Test Year Ending December 31, 2023	\$ (43.85) ion Work In Progress														
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[0]
LINE NO.	DESCRIPTION	MN JURISDICTION	NNG Agriculture Grain Dryer - Class 1	NNG Agriculture Grain Dryer - Class 2	NNG Electric Generation - Class 1		GS- CONSOLIDAT ED Residential Sales	GS- CONSOLIDAT ED C&I FIRM Class 1	GS- CONSOLIDAT ED C&I FIRM Class 2	GS- CONSOLIDAT ED C&I FIRM Class 3	CONSOLIDATE D C&I INT Class 2		CONSOLIDA TED C&I INT Class 4	CONSOLIDA TED Agriculture Grain Dryer - Class 1	CONSOLIDA TED Agriculture Grain Dryer - Class 2	SOURCE OR ALLOCATION FACTOR
1 2 3	CONSTRUCTION WORK IN PROGRESS Production: 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	12,120	0	125	107	186	5	ŏ	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	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 Interruptible Demand Related	104	2	7	ŏ	ő	0	ŏ	0	ő	1	1	1	ő	ŏ	Weighted Peak Dem - Int excl. FT
10	Total Transmission	1,269	2	7	0	0	80	6	60	5	1	1	1	0	0	5
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	375 376 (Firm Demand)	0	0	0	0	0 45	0	0 1,561	0	0 1,226	0	0	0	0	0	Distribution Plant Demand - Firm excl. FT
16 17	376 (Firm Demand) 376 (Interruptible Demand)	315,547 28,089	449	1.907	45	45	21,567	1,561	16,369 0	1,226	324	230	369	33	130	Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	20,009 440,546	136	1,907	45	2	58.424	4.129	5,727	24		230	309	33 16	130	Customers excl. FT
10	377	440,540	130	115	0	2	00,424	4,129	5,727	24	/2	13	4	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	101,010	2,001	10,002	ő	0	00,000	2,000	21,010	0	2,110	0	ő	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	24,782	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	
0.		0,100,102	10,011	20,100	020	200	200,010	00,111	500,000	1,020	0,110	1,001	001	1,101	1,000	

Minne Gas 0 Rate	sota Energy Resources Corporation sota Gas Retail Service Territory Cost of Service Study - Minimum-Size Method Schedule Allocation Of Rate Base Component - Construct asted Test Year Ending December 31, 2023	5															
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
LINE NO.	DESCRIPTION	MN JURISDICTION	CONSOLIDA TED Electric Generation - Class 1	TED C&I Firm/Interrupt	Transport- NNG C&I FIRM Class 2	Transport- NNG C&I FIRM Class 3	Transport- NNG C&I FIRM Class 4		Transport- NNG Electric Generation FIRM Class 2 - CIP Exempt		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	INT Class 2 -	SOURCE OR ALLOCATION FACTOR
1 2 3	CONSTRUCTION WORK IN PROGRESS Production: 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
3	Interruptible Demand Related	20,098	1	14	0	0	0	0	0	81	1,066	654	347	12,116	37	40	Coincident Peak Demand - Firm Coincident Peak Demand - Int.
5 6	Total Production	245,876	1	69	572	1,795	469	1,881	17,139	81	1,066	654	347	12,116	37	40	
7	Transmission Firm Demand Related	1,165	0	0	5	16	4	20	0	0	0	0	0	0	0	0	Demand - Firm excl. FT
9	Interruptible Interruptible Demand Related	104	0	0	0	0	Ō	0	0	1	12	7	4	0	2	3	Weighted Peak Dem - Int excl. FT
10 11	Total Transmission	1,269	0	1	5	16	4	20	0	1	12	7	4	0	2	3	
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 16	375 376 (Firm Demand)	0	0	0 102	0	0	0 952	0 5.312	0	0	0	0	0	0	0	0	Distribution Plant
16	376 (Firm Demand) 376 (Interruptible Demand)	315,547 28.089	0	102	1,338	4,231	952	5,312	0	282	3.137	1,832	1,165	0	477	913	Demand - Firm excl. FT Weighted Peak Dem - Int excl. FT
18	376 (Fixed Cost)	440,546	0	4/	57	41	2	2	0	262	3,137	1,032	1,105	0	4//	913	Customers excl. FT
10	370 (Pixed Cost) 377	440,540	2	, 0	0	41	2	2	0	0	0/	12	, 0	0	2	2	Therm Throughput
20	378	431.349	0	310	2.238	0	0	0	0	1.847	0	0	0	0	0	0	Acct 378
21	379	-101,010	0	0.0	2,200	0	0	ő	ő	1,011	0	0	0	ő	ő	ő	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	66	322	2,567	3.875	113	117	66	1,633	6.358	789	467	700	66	66	Meters
24	382	0	0	0	_,	0	0	0	0	0	0	0	0	0	0	0	Meters
25	383	0	Ó	Ó	Ó	Ó	0	Ó	0	Ó	Ó	Ó	Ó	0	Ó	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	74	788	6,199	8,147	1,066	5,430	66	3,799	9,563	2,634	1,639	700	544	981	
28																	
29 30	Customer	1,410,071	6	23	182	130	6	6	6	116	214	39	23	34	6	6	Customers
31	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	

Minne Gas 0 Rate	sota Energy Resources Corporation sota Gas Retail Service Territory Sost of Service Study - Minimum-Size Method Schedule Allocation Of Rate Base Component - Construc asted Test Vear Ending December 31, 2023	\$ (43.85) tion Work In Progress															
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
LINE NO.	DESCRIPTION	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 5		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	CONSTRUCTION WORK IN PROGRESS Production:																
3 4 5	Firm Demand Related Interruptible Demand Related Total Production	225,778 20,098 245,876	24 19 43	460 435 896	829 117 947	46 210 256	6,680 1,694 8,374	109 0 109	889 71 960	0 0 0	0	0 0 0	0 0 0	825 66 891		511 0 511	Coincident Peak Demand - Firm Coincident Peak Demand - Int.
6 7 8	Transmission 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 Interruptible Demand Related	104	0	5	3	2	28	0	0	0	0	0	0	0		0	Weighted Peak Dem - Int excl. FT
10 11	Total Transmission	1,269	1	11	12	3	100	0	0	0	0	0	0	0	0	4	
12 13	Distribution 301,302,303	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
14 15	374 375	0	0	0	0	0	0 0	0	0	0	0	0	0	0	0	0	Distribution Plant Distribution Plant
16 17	376 (Firm Demand) 376 (Interruptible Demand)	315,547 28,089	73 78	1,421 1,442	2,558 679	140 550	19,477 7,566	0	0	0	0	0	0	0	0	1,159 0	Demand - Firm excl. FT Weighted Peak Dem - Int excl. FT
18 19	376 (Fixed Cost) 377	440,546 0	10 0	31 0	3	2	9	2	0	0	0	0	0	0	0	59 0	Customers excl. FT Therm Throughput
20 21	378 379	431,349 0	511	0	0	0	0	0	0	0	0	0	0	0	0	1,939	Acct 378 Weighted Peak Demand excl. FT
21	380	0	0	0	0	0	Ö	0	0	0	0	0	0	0	0	0	Services
23 24	381 382	5,235,385	467	2,933	226 0	117 0	583 0	164	117	0	0	0	0	350 0	117 0	2,658	Meters Meters
24	383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Cust - Small/Medium - excl. FT
26 27	385	6.450.916	0	0	0	0	27.636	0	0	0		0	0	0		0 5.815	385 excl. FT
27 28 29	Total Distribution	6,450,916	1,140	5,827	3,466	809	27,636	165	117	0	0	0	0	350		5,815	Customers
30		, .,.				-		-		-	-	-	0		-		
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	

	ota Energy Resources Corporation tota Gas Retail Service Territory	\$ (43.85)											
Gas C	ost of Service Study - Minimum-Size Method												
	chedule Allocation Of Rate Base Component - Construct	ion Work In Progress											
Foreca	sted Test Year Ending December 31, 2023		(0)		(5)								
	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]
											1	Transport-	
			Transport-			Transport-					Transport-	CONSOLIDA	
			CONSÓLIDA	Transport-	Transport-	CONSOLIDA	Transport-	Transport-	Transport-	Transport-	CONSOLIDA	TED C&I	
			TED C&I	CONSOLIDA	CONSOLIDA	TED C&I	CONSOLIDA	CONSOLIDA	CONSOLIDA	CONSOLIDA	TED C&I	Firm/Interrupti	
LINE			FIRM Class 2	TED C&I	TED C&I			TED C&I INT			Firm/Interrupti	ble Class 5 -	SOURCE OR ALLOCATION
NO.	DESCRIPTION	MN JURISDICTION	- CIP Exempt	FIRM Class 3	FIRM Class 4	- CIP Exempt	Class 2	Class 3	Class 4	Class 5	ble Class 3	CIP Exempt	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	
5	Transmission												
,	Firm Demand Related	1.165	0	13	4	134	0	0	0	0	0	15	Demand - Firm excl FT
9	Interruptible Interruptible Demand Related	1,105	0	0	4	134	0	3	1	2	0	6	Weighted Peak Dem - Int excl. FT
9 10	Total Transmission	1.269	0	13	4	134	0	3	1	2	1	21	weighted Peak Dem - Int excl. Fi
11	Total Transmission	1,209	0	13	4	134	0	3		2		21	
12	Distribution												
13	301.302.303	0	0	0	0	0	0	0	0	0	0	0	Distribution Plant
14	374	ō	ō	ō	ō	ō	ō	ō	ō	ō	ō	ō	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)	28,089	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 28	Total Distribution	6,450,916	206	6,342	1,223	36,498	1,292	3,025	342	731	472	5,775	
28	Customer	1.410.071	6	93	6	11	39	77	6	6	11	6	Customers
29	Gustomer	1,410,071	0	93	0		39	11	0	0		0	Gustorners
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	

Minnesota Energy Resources Corporation Minnesota Gas Retal 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

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]
			GS-NNG					GS-NNG C&I	GS-NNG C&I			
LINE		GS-NNG Residential			GS-NNG C&I	GS-NNG C&I		Farm-Tap	Farm-Tap	NNG C&I INT	NNG C&I INT	
NO. DESCRIPTION	MN JURISDICTION	Sales	Tap Sales	FIRM Class 1	Farm-Tap Class 1	FIRM Class 2	FIRM Class 3	Class 2	Class 3	Class 2	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)					(107,536)		(1,667)	(427)	(8,198)		Coincident Peak Demand
6 Transmission Related	(225,620)			(3,114)		(35,275)		0	0	(3,237)	(3,656)	Weighted Peak Demand excl. FT
7 Distribution Related	(16,774,871)			(231,555)		(2,622,674)	(193,105)	0	0	(240,646)	(271,797)	Weighted Peak Demand excl. FT
8 Customer Related	(325,447)							(278)	(3)	(203)	(58)	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		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 17	0	0	0	0	0	0	0	0	0	0	0	Customers
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	

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

	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]
LINE				NNG Agriculture Grain Dryer -	NNG Electric Generation -	Firm/Interruptibl		ED C&I FIRM	ED C&I FIRM	ED C&I FIRM	CONSOLIDATE D C&I INT Class	TED C&I INT	CONSOLIDA TED C&I INT		TED Agriculture Grain Dryer -	SOURCE OR ALLOCATION
NO.	DESCRIPTION	MN JURISDICTION	Class 1	Class 2	Class 1	e Class 2	Sales	Class 1	Class 2	Class 3	2	Class 3	Class 4	Class 1	Class 2	FACTOR
1 2 3	Gas Stored Underground: 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
4	Working Capital Allowance															
5	Production Related	(892,876)	(160)	(576)	(22)			(3,047)	(31,957)			(1,579)	(2,749)		0	Coincident Peak Demand
6	Transmission Related	(225,620)	(852)	(3,614)	(86)		(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)		(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)		(42,884)	(3,031)	(4,204)	(18)	(53)	(10)	(3)	(12)	(9)	Customers
9 10	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)	
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																
16 17	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers
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)	

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

	[A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
LINE NO.	DESCRIPTION	MN JURISDICTION	CONSOLIDA TED Electric Generation - Class 1	TED C&I Firm/Interrupt	Transport- NNG C&I FIRM Class 2	Transport- NNG C&I FIRM Class 3			FIRM Class 2	Transport- NG C&I INT Class 2	Transport- NNG C&I INT Class 3	Transport- NNG C&I INT Class 4			NNG Electric	Transport- NNG Electric Generation INT Class 2 - CIP Exempt	SOURCE OR ALLOCATION FACTOR
1	Gas Stored Underground:																
2 3	Gas Supply Acquisition	23,003,871	934	16,458	0	0	0	0	0	0	0	0	0	0	0	0	Sales
4	Working Capital Allowance																
5	Production Related	(892,876)		(350)	(1,508)	(4,734)	(1,237)	(4,959)	(45,191)	(1,195)		(9,680)	(5,141)	(179,384)		(585)	Coincident Peak Demand
6	Transmission Related	(225,620)	(11)		(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)		(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)		(42)	(30)	(1)	(1)	(1)	(27)	(49)	(9)	(5)	(8)	(1)	(1)	Customers
9 10	Sub-Total	(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)	
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 15	Sub-Total	268,076	4	30	219	468	96	455	4,870	176	1,594	938	598	16,574	104	198	
16 17	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers
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

Foreca	asted Test Year Ending December 31, 2023 [A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
							Transport-										
			Transport-	Transport-	Transport-	Transport-	NNG C&I		LVJ-NNG	LVI-NNG	LVI-NNG	LVI-NNG	LVJ-NNG	LVJ-NNG	LVJ-NNG	Transport-	
			NNG C&I	NNG C&I	NNG C&I	NNG C&I	Firm/Interrupt		Flex	CONSOLIDA							
LINE						Firm/Interrupt		Transport for	Transport	TED C&I	SOURCE OR ALLOCATION						
NO.	DESCRIPTION	MN JURISDICTION	ible Class 2	ible Class 3	ible Class 4	ible Class 5	CIP Exempt	Resale	(Cust "A")	(Cust "B")	(Cust "C")	(Cust "D")	(Cust "E")	(Cust "F")	(Cust "G")	FIRM Class 2	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)		(42,702)		(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)		0	0	0	0	0	0	0	(701)	Weighted Peak Demand excl. FT
7	Distribution Related	(16,774,871)	(13,737)	(222,275)			(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)		(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																	
16 17	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Customers
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

Foreca	sted Test Year Ending December 31, 2023 [A]	[B]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]
			Transport- CONSOLIDA	Transport-	Transport-	Transport- CONSOLIDA	Transport-	Transport-	Transport-	Transport-	Transport- CONSOLIDA	Transport- CONSOLIDA TED C&I	
			TED C&I			TED C&I			CONSOLIDA			Firm/Interrupti	
LINE			FIRM Class 2	TED C&I	TED C&I		TED C&I INT	TED C&I INT	TED C&I INT		Firm/Interrupti		SOURCE OR ALLOCATION
NO.	DESCRIPTION	MN JURISDICTION	- CIP Exempt	FIRM Class 3	FIRM Class 4	- CIP Exempt	Class 2	Class 3	Class 4	Class 5	ble Class 3	CIP Exempt	FACTOR
1	Gas Stored Underground:												
2	Gas Supply Acquisition	23,003,871	0	0	0	0	0	0	0	0	0	0	Sales
3													
4	Working Capital Allowance												
5	Production Related	(892,876)		(4,164)		(41,652)	(496)	(4,686)	(2,241)	(4,763)			Coincident Peak Demand
6	Transmission Related	(225,620)		(1,574)		(12,893)	(230)	(1,469)	(480)	(1,299)	(160)		Weighted Peak Demand excl. FT
7	Distribution Related	(16,774,871)		(116,995)	(34,181)	(958,606)	(17,130)	(109,232)	(35,721)	(96,544)			
8	Customer Related	(325,447)	(1)	(21)	(1)	(3)	(9)	(18)	(1)	(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	- · · · ·			-	-	_		_	-	-			
16 17	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	Customers
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)	

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Minnesota Energy Resources Corporation Minnesota Gas Retal Service Territory Gas Cost of Service Study - Minimum-Size Method Functional Classification Of Plant In Service - 13 Month Avg. And G/C Allocated Forecasted Text Year Ending December 31, 2023

Foreca	asted Test Year Ending December 31, 2023										
	[A]	[B]	[C]	[D]	(E)	[F]	[G]	[H]	[1]	[J]	[K]
										,	
				COMM	IODITY	DEM	AND		CUSTOMER		
					GAS SUPPLY				ENHANCED		
LINE		ACCT.	MN	PURCHASED	ACQUISITION	FIRM	INTERRUPT.		OTHER		
NO.	DESCRIPTION	NO.	JURISDICTION	GAS COST	COST	DEMAND	DEMAND	CUSTOMER	SERVICES	DIRECT	
1	BROBULOTION	004.000	0.050.000		0	0 400 000	100.000		0		
2	PRODUCTION	304-363	2,353,028	0	0	2,160,690	192,338	0	0	0	
3	TRANSMISSION	005 074	10 050 700			10 001 171	005.044	0	0		
4	TRANSMISSION	365-371	10,956,788	0	0	10,061,174	895,614	0	0	0	
5											
6	DISTRIBUTION-GENERAL & COMMON RELATED			-	-	_			_	_	
	Intangible	301,302,303	1,659,862	0		0	465,212	1,194,650	0	0	
8	Land and Land Rights	374 375	81,148	0		0	22,743	58,404	0	0	
9	Structures and Improvements		28.658.233	0				0 16.099.909	0	0	
10	Mains	376 377	28,658,233	0		11,531,800 0	1,026,524	16,099,909	0	0	
11	Compressor Station Equipment	378	1.524.858	0		0	1.524.858	0	0	0	
12	Measuring & Regulation Equipment - General	378		0	0	0		0	0	0	
13	Measuring & Regulation Equipment - Gate Station	379	2,261,288 16,923,769	0	0	0	2,261,288	0	0	0	
14 15	Services Meters	380	16,923,769 7,997,896	0	0	0	0	16,923,769 7,997,896	0	0	
			7,997,090	0		0			0	0	
16	Meter Connections & Installations	382 383	0	0	0	0	0	0 1.592.264	0	0	
17	House Regulators	383	1,592,264 249,905	0	0	0		1,592,264	0	0	
18 19	Industrial Metering & Regulating Station Equip. TOTAL DISTRIBUTION RELATED G&C	385	60,949,223	0		11.531.800	249,905 5,550,530	43.866.892	0	0	
20	TOTAL DISTRIBUTION RELATED GRC		00,949,223	0	0	11,551,600	5,550,550	43,000,092	0	0	
20	DISTRIBUTION-DIRECT PLANT ACCT										
21	Intangible	301.302.303	20.799.317	0	0	0	5.829.456	14.969.861	0	0	
22	Land and Land Rights	301,302,303	1.016.844	0		0	284,992	731.852	0	0	
23	Structures and Improvements	375	1,010,044	0	-	0	204,992	/31,652	0	0	
24 25	Mains	375	359.109.106	0		144,502,086	12.863.115	201.743.905	0	0	
25	Compressor Station Equipment	376	359,109,100	0	0	144,502,086	12,003,115	201,743,905	0	0	
20	Measuring & Regulation Equipment - General	378	19.107.605	0	0	0	19.107.605	0	0	0	
27	Measuring & Regulation Equipment - General Measuring & Regulation Equipment - Gate Station	379	28.335.627	0	0	0	28,335,627	0	0	0	
20	Services	380	212.067.489	0	0	0	20,333,027	212.067.489	0	0	
29	Meters	381	100,219,620	0	0	0	0	100,219,620	0	0	
30	Meter Connections & Installations	382	100,219,020	0	0	0	0	100,219,020	0	0	
32	House Regulators	383	19.952.253	0		0	0	19.952.253	0	0	
33	Industrial Metering & Regulating Station Equip.	385	3,131,502	0		0	3,131,502	13,332,235	ő	ő	
34	TOTAL DISTRIBUTION PLT ACCT	303	763.739.364	0		144.502.086	69.552.298	549.684.980	0	0	
35	TOTAL DISTRIBUTION FUNCTION		824.688.587	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%	0	0	28.03%	10,102,020	71.97%	0	0	DIST. PLANT
37	1003 001-000, 014, 010)		100.00 %			20.0070		11.5170			DIGHT EANT
38	CUSTOMER - ALLOCABLE		13,494,379	0	0	0	0	13,494,379	0	0	
39	OUCH ALLOUADEL		10,404,019	0	0	0	0	10,404,079	0	0	
40	TOTAL PLANT IN SERVICE		851,492,781	0	0	168.255.751	76.190.780	607.046.251	0	0	
40			100.00%	0	U	28.71%	75,130,700	71.29%	v	0	GROSS PLAN
41			100.00 %			20.7 170		11.2370			CITCOLO I EAN

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document No. 12 Schedule 1.0 - Class Cost of Service Results - Minimum Size Method Page 57 of 61

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

	sted Test Year Ending December 31, 2023 [A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
				COMM	ODITY	DEMA	ND		CUSTOMER	
LINE		ACCT.	MN	PURCHASED	GAS SUPPLY ACQUISITION	FIRM	INTERRUPT.		ENHANCED OTHER	
NO.	DESCRIPTION	NO.	JURISDICTION	GAS COST	COST	DEMAND	DEMAND	CUSTOMER	SERVICES	DIRECT
1 2 3	PRODUCTION	304-363	(698,910)	0	0	(641,781)	(57,129)	0	0	0
4 5	TRANSMISSION	365-371	(3,564,773)	0	0	(3,273,386)	(291,386)	0	0	0
6	DISTRIBUTION-GENERAL & COMMON RELATED									
7	Intangible	301,302,303	(836,409)	0	0	0	(234,422)	(601,987)	0	0
8	Land and Land Rights	374	(30,970)	0	0	0	(8,680)	(22,290)	0	0
9	Structures and Improvements	375	127	0	0	0	36	91	0	0
10	Mains	376	(7,381,764)	0	0	(2,970,352)	(264,411)	(4,147,001)	0	0
11	Compressor Station Equipment	377	0	0	0	0	0	0	0	0
12	Measuring & Regulation Equipment - General	378	(373,543)	0	Ó	Ó	(373,543)	Ó	Ó	Ó
13	Measuring & Regulation Equipment - Gate Station	379	(421,066)	0	Ó	Ó	(421,066)	Ó	Ó	Ó
14	Services	380	(6,682,897)	0	Ó	Ó	0	(6,682,897)	Ó	Ó
15	Meters	381	(1,430,642)	0	Ó	Ó	Ó	(1,430,642)	Ó	Ó
16	Meter Connections & Installations	382	0	0	0	0	0	0	0	0
17	House Regulators	383	(877,271)	0	0	0	0	(877,271)	ō	ō
18	Industrial Metering & Regulating Station Equip.	385	(69,066)	ō	ō	0	(69,066)	(0.1,2.1)	ō	ō
19	TOTAL DISTRIBUTION RELATED G&C		(18,103,500)	0	ő	(2,970,352)	(1,371,152)	(13,761,996)	ō	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
23	Land and Land Rights	374	(401,860)	ő	0	ő	(112,630)	(289,230)	0	ő
24	Structures and Improvements	375	(101,000)	0	ŏ	ő	462	1,186	0	ő
25	Mains	376	(95,784,916)	0	0	(38,542,938)	(3,430,970)	(53,811,008)	0	0
26	Compressor Station Equipment	377	(35,704,310)	0	0	(30,342,330)	(0,400,570)	(00,011,000)	0	0
27	Measuring & Regulation Equipment - General	378	(4,847,050)	0	0	0	(4,847,050)	0	0	0
28	Measuring & Regulation Equipment - Gate Station	379	(5,463,702)	0	0	0	(5,463,702)	0	0	0
29	Services	380	(86,716,494)	0	0	0	(3,403,702)	(86.716.494)	0	0
30	Meters	381	(18,563,839)	0	0	0	0	(18,563,839)	0	0
31	Meter Connections & Installations	382	(10,000,000)	0	0	0	0	(10,000,000)	0	0
32	House Regulators	383	(11,383,363)	0	0	0	0	(11,383,363)	0	0
33	Industrial Metering & Regulating Station Equip.	385	(11,305,303) (896,192)	0	ő	0	(896, 192)	(11,000,000)	0	0
34	TOTAL DISTRIBUTION PLT ACCT	000	(234,908,911)	0	0	(38,542,938)	(17,791,908)	(178,574,065)	0	0
35	TOTAL DISTRIBUTION FUNCTION		(253,012,411)	0	0	(41,513,290)	(19,163,060)	(192,336,061)	0	0
36			(200,012,411)	0	U	(41,010,200)	(10,100,000)	(102,000,001)	Ū	0
37 38	CUSTOMER - ALLOCABLE		(4,008,180)	0	0	0	0	(4,008,180)	0	0

May not cross-check due to Rounding

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document No. 12 Schedule 1.0 - Class Cost of Service Results - Minimum Size Method Page 58 of 61

Minnesota Energy Resources Corporation Minnesota Gas Retal 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 Text Year Ending December 31, 2023

oreca	sted Test Year Ending December 31, 2023									
	[A]	[B]	[C]	[D]	(E)	(F)	[G]	[H]	[1]	[J]
				COMN		DEMA	ND		CUSTOMER	
					GAS SUPPLY				ENHANCED	
LINE		ACCT.	MN	PURCHASED	ACQUISITION	FIRM	INTERRUPT.		OTHER	
NO.	DESCRIPTION	NO.	JURISDICTION	GAS COST	COST	DEMAND	DEMAND	CUSTOMER	SERVICES	DIRECT
1	PRODUCTION	304-363	(338,708)	0	0	(311,022)	(27,686)	0	0	0
3	FRODUCTION	304-303	(330,700)	0	0	(311,022)	(27,000)	0	0	0
4	TRANSMISSION	365-371	(1,759,792)	0	0	(1,615,946)	(143.846)	0	0	0
5		000 07 1	(1,100,102)	0	0	(1,010,010)	(1-10,0-10)		0	0
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)	Ó	Ó	0	(3,274)	(8,408)	Ó	Ó
9	Structures and Improvements	375	(,	ō	ō	ō	(0,2.1)	(0,100)	ō	ō
10	Mains	376	(4,125,178)	ō	ō	(1,659,933)	(147,762)	(2,317,484)	ō	ō
11	Compressor Station Equipment	377	(1,1_0,1.0)	ō	ō	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,	(_,,)	ō	ō
12	Measuring & Regulation Equipment - General	378	(219,512)	ō	ō	ō	(219,512)	ō	ō	ō
13	Measuring & Regulation Equipment - Gate Station	379	(325,496)	0	ō	ō	(325,496)	ō	ō	ō
14	Services	380	(2,436,112)	0	ō	ō	(0=0, 100)	(2,436,112)	ō	0
15	Meters	381	(1,151,258)	0	0	ő	ő	(1,151,258)	0	0
16	Meter Connections & Installations	382	(.,,)	-	0	0	0	(1,101,200)	0	-
17	House Regulators	383	(229,216)	0	0	ő	ő	(229,216)	0	ő
18	Industrial Metering & Regulating Station Equip.	385	(35.973)	0	0	ő	(35,973)	(220,210)	ő	ő
19	TOTAL DISTRIBUTION RELATED G&C	000	(8,773,372)	ŏ	Ő	(1.659.933)	(798,986)	(6,314,454)	Ő	Ő
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)	Ó	Ó	0	(40,343)	(103,598)	Ó	Ó
24	Structures and Improvements	375	0	0	0	0	0	0	0	0
25	Mains	376	(50,830,207)	ō	ō	(20,453,592)	(1,820,714)	(28,555,902)	ō	ō
26	Compressor Station Equipment	377	0	Ó	Ó	0	0	0	Ó	Ó
27	Measuring & Regulation Equipment - General	378	(2,704,809)	ō	ō	ō	(2,704,809)	ō	ō	ō
28	Measuring & Regulation Equipment - Gate Station	379	(4,010,740)	ō	0	0	(4,010,740)	0	0	ō
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 TAXE	S:	(120,919,306)	0	0	(24,040,492)	(10,815,574)	(86,063,240)	0	0

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Minnesota Energy Resources Corporation Minnesota Gas Retail Service Territory Gas Cost of Service Study - Minimum-Size Method Functional Classification Of Construction Work In Progress

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
				COMM		DEMA	AND		CUSTOMER	
LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	DIRECT
1										
	PRODUCTION	304-363	245,876	0	0	225,778	20,098	0	0	0
3										
	TRANSMISSION	365-371	1,269	0	0	1,165	104	0	0	0
5										
	DISTRIBUTION-GENERAL & COMMON RELATED	004 000 000								
	Intangible	301,302,303 374	0	0	0	0	0	0	0	0
	Land and Land Rights Structures and Improvements	374	0	0	0	0	0	0	0	0
	Mains	375	774,198	0	0	311,530	27,731	434,937	0	0
	Compressor Station Equipment	376	//4,196	0	0	311,530	27,731	434,937	0	0
	Measuring & Regulation Equipment - General	378	425,857	0	0	0	425,857	0	0	0
	Measuring & Regulation Equipment - Gete Station	378	425,657	0	0	0	425,657	0	0	0
	Services	380	0	0	0	0	0	0	0	0
	Meters	381	5.168.726	0	0	0	0	5,168,726	0	0
	Meter Connections & Installations	382	0,100,120	0	0	0	ő	0,100,720	0	0
	House Regulators	383	0	0	0	0	0	0	0	0
	Industrial Metering & Regulating Station Equip.	385	0	0	ŏ	0	0	0	0	0
19	TOTAL DISTRIBUTION RELATED G&C	000	6,368,781	0		311.530	453.588	5,603,663	Ő	ŏ
20			.,, .			. ,		.,,		
	DISTRIBUTION-DIRECT PLANT ACCT									
	Intangible	301,302,303	0	0	0	0	0	0	0	0
	Land and Land Rights	374	0	0	0	0	0	0	0	0
24	Structures and Improvements	375	0	0	0	0	0	0	0	0
	Mains	376	9,984	0	0	4,018	358	5,609	0	0
26	Compressor Station Equipment	377	0	0	0	0	0	0	0	0
27	Measuring & Regulation Equipment - General	378	5,492	0	0	0	5,492	0	0	0
28	Measuring & Regulation Equipment - Gate Station	379	0	0	0	0	0	0	0	0
29	Services	380	0	0	0	0	0	0	0	0
	Meters	381	66,659	0	0	0	0	66,659	0	0
	Meter Connections & Installations	382	0	0	0	0	0	0	0	0
	House Regulators	383	0	0	0	0	0	0	0	0
	Industrial Metering & Regulating Station Equip.	385	0	0	0	0	0	0	0	0
	TOTAL DISTRIBUTION PLT ACCT		82,135	0	0	4,018	5,850	72,268	0	0
	TOTAL DISTRIBUTION FUNCTION		6,450,916	0	0	315,547	459,438	5,675,931	0	0
36										
	CUSTOMER - ALLOCABLE		1,410,071	0	0	0	0	1,410,071	0	0
38									-	
39	TOTAL CONSTRUCTION WORK IN PROGRESS		8,108,132	0	0	542,490	479,640	7,086,002	0	0

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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

oreca	asted Test Year Ending December 31, 2023									
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]
				COMM		DEMA	ND		CUSTOMER	
					GAS SUPPLY				ENHANCED	
LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	PURCHASED GAS COST	ACQUISITION COST	FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER	OTHER SERVICES	DIRECT
NU. 1	DESCRIPTION	NU.	JURISDICTION	GAS COST	COST	DEMAND	DEMAND	CUSTOMER	SERVICES	DIRECT
2	PRODUCTION	304-363	162,469	0	0	149,189	13,280	0	0	0
3	TROBUCTION .	304-303	102,403	0	0	143,103	10,200	0	0	0
4	TRANSMISSION	365-371	228,118	0	0	209,471	18,646	0	0	0
5		000 07 1	220,110	Ū		200,001	10,010	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										
21	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	377 378		0	0	0	0	0	0	0
27	Measuring & Regulation Equipment - General Measuring & Regulation Equipment - Gate Station	378	658,734 1,138,185	0	0	0	658,734 1.138.185	0	0	0
28 29	Services	380	5,192,964	0	0	0	1,136,165	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	4, 197,033	0	0	0	0	4,197,033	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	307,703	0	0
34	TOTAL DISTRIBUTION PLT ACCT	500	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			20,011,102			2,100,000	2,510,102	,200,010	Ŭ	<u> </u>
37	CUSTOMER - ALLOCABLE		931,742	Ö	ō	0	0	931,742	Ö	0
38			001,742			0		201,712	0	0
39	TOTAL DEPRECIATION EXPENSE		24,693,782	0	0	3,512,016	3,011,679	18,170,087	0	0

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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

roreca	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]
				COMM	ODITY	DEM	AND		CUSTOMER		
LINE NO.	DESCRIPTION	ACCT. NO.	MN JURISDICTION	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	FIRM DEMAND	INTERRUPT. DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	DIRECT	
1	PRODUCTION EXPENSE: NATURAL GAS PRODUCTION & GATHERING	735, 754, 756	329.933	0	0	302.964	26.969	0	0	0	
2					-		.,	-	-	-	
3	GAS PURCHASES - COG	804-810 804111, 804120, 804130	291,791,556	291,791,556	0	0	0	0	0	0	
4	GAS PURCHASES - Non-COG Related		391,886	0	391,886	0	0	0	0		
5	GAS USED FOR UTILITY OPS - COG	812	0	0	0	0	0	0	0	0	
6	OTHER GAS SUPPLIES EXPENSE	813	63,861	0	63,861	0	0	0	0	0	
7	TOTAL PRODUCTION		292,577,236	291,791,556	455,747	302,964	26,969	0	0	0	
8											
9	TRANSMISSION EXPENSE:			_	_			_	_	_	
10	NATURAL GAS TRANSMISSION	850-867	845,228	0	0	776,139	69,089	0	0	0	
11 12	DISTRIBUTION-DIRECT PLANT ACCT	870-894									
12	Intangible	301.302.303	160,596	0	0	0	45,010	115.585	0	0	
14	Land and Land Rights	301,302,303	7,851	0	0	0	2,200	5,651	0	0	
15	Structures and Improvements	374	7,001	0	0	0	2,200	5,051	0	0	
16	Mains	376	7,366,596	0	0	2,964,248	263,868	4,138,480	0	0	
17	Compressor Station Equipment	370	7,300,390	0	0	2,904,248	203,808	4,138,480	0	0	
18	Measuring & Regulation Equipment - General	378	1,419,318	0	0	0	1,247,905	ő	171.413	0	
19	Measuring & Regulation Equipment - Gate Station	379	672.003	ő	ő	0	672.003	ő	0	ő	
20	Services	380	8.104.977	0	0	ō	0	8,104,977	0	0	
21	Services FARM TAP	380	0	ō	ō	ō	ō	0	ō	ō	
22	Meters	381	2,781,189	0	0	0	0	2,725,146	56,042	0	
23	Meter Connections & Installatoins	382	0	0	0	0	0	0	0	0	
24	House Regulators	383	553,694	0	0	0	0	553,694	0	0	
25	Industrial Metering & Regulating Station Equip.	385	86,902	0	0	0	86,902	0	0	0	
26 27	TOTAL DISTRIBUTION FUNCTION		21,153,126	0	0	2,964,248	2,317,889	15,643,533	227,456	0	
28	CUSTOMER - ALLOCABLE	901-903, 905	7,932,694	0	0	0	0	7,932,694	0	0	
29	CUSTOMER - DIRECT Transport	901-903, 905	249,134	0	0	0	0	0	249,134	0	
30	CUSTOMER - ALLOCABLE	904	2,996,077	0	0	0	0	2,996,077	0	0	
31	CUSTOMER - ALLOCABLE	907-910	826,462	0	0	0	0	826,462	0	0	
32	CUSTOMER - ALLOCABLE	911-917	0	0	0	0	0	0	0	0	
33	TOTAL CUSTOMER	-	12,004,367	0	0	0	0	11,755,233	249,134	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%			TOTAL O&M
37											
38	ADMINISTRATIVE & GENERAL - ALLOCABLE	920-935	16,674,786	0	221,483	1,964,980	1,173,125	13,315,198	0	0	
39	ADMINISTRATIVE & GENERAL - TRANSPORT	920-935	121,959	0	0	0	0	0	121,959	0	
40 41	TOTAL CUSTOMER		16,796,745	0	221,483	1,964,980	1,173,125	13,315,198	121,959	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	

LINE NO. 1 2 3 4 5 6 7 8 9 10 11 12	GS-NNG Residential Sales	PURCHASED	GAS SUPPLY				
1 2 3 4 5 6 7 8 9 10 11			ACQUISITION			ENHANCED OTHER	
2 (3 4 5 6 7 8 9 10 11	Operation & Maintenance Expense:	GAS COST	COST	DEMAND	CUSTOMER	SERVICES	TOTAL
3 4 5 6 7 8 9 10 11							
5 6 7 8 9 10 11	Production:						
6 7 8 9 10 11	Purchased Gas Cost	146,687,665	0.17.000				146,687,665
7 8 9 10 11	Gas Supply Acquisition Cost Daily Firm Capacity Cost		217,602	124,876			217,602 124,876
9 10 11	Total - Production	146,687,665	217,602	124,876	-	-	147,030,143
10 11							
11	Transmission			303,946	44 704 570		303,946
	Distribution: Customer Accounts and Services:			2,067,285	11,701,573	-	13,768,858
12	Allocable				8,598,929		8,598,929
13	Transport Allocable					-	-
14 15	Customer Sales: Administrative & General:		105,750	769,511	- 10,189,697		-
	Total Operation & Maintenance Expense:	- 146,687,665	323,352	3,265,617	30,490,199		<u>11,064,958</u> 180,766,833
17			520,002	2,200,011			
	Depreciation & Amort Expense:			7,608,333	13,582,497		21,190,829
19 20 T	Taxes Other Than Income Taxes:						
21	Unemployment Comp - FED & STATE			-	-		-
22	Retirement Benefits - FED			-	-		-
23 24	Unathor. Ins Tax, Excise Tax & Use Tax IBS Payroll Tax	-	1,411	6,095 473,295	31,443 100,874	-	38,949 574,170
24 25	Real Estate & Property	-	481,453	2,080,292	10,731,823	-	13,293,568
	Total Taxes Other Than Income Taxes:	-	482,864	2,559,683	10,864,141	-	13,906,687
27							
28 (29	Other Income Before Income Taxes:	-	-	-	-	-	-
	Income Taxes	-	(47,277)	(204,278)	(1,053,829)	-	(1,305,384)
31							
32 (33	Other Income After Income Taxes:	-	-	-	-	-	-
	TOTAL EXPENSES:	146,687,665	758,939	13,229,355	53,883,007	-	214,558,966
35							
36 (37	Other Operating Income (Revenue Credits): 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 41	Acct 494 - Interdepartmental Rents Acct 495 - Gas True-up				-		-
41	Acct 495 - Gas True-up Acct 495 - Miscellaneous	-			(270,660)		(270,660)
43	Total Other Operating Income:	-	(911)	(3,934)	(1,040,913)	-	(1,045,758)
44 45 A	Actual Datum (Nat Onerating Income)		(202,600)	(070 765)	(4 530 535)		(5,621,908)
45 7	Actual Return (Net Operating Income)	-	(203,609)	(879,765)	(4,538,535)	-	(5,021,908)
	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
49 / 50	Additional income taxes on Deliciency.	-	203,040	1,140,044	5,001,207	-	7,205,157
	REVENUE REQUIREMENTS:	146,687,665	1,798,099	17,719,424	76,025,785	-	242,230,973
52							
53 54							
55 F	RATE BASE:						
	Utility Plant in Service			90,058,251	453,038,491		543,096,742
	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes			(23,877,801) (12,839,829)	(148,606,334) (64,229,554)		(172,484,135) (77,069,383)
	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				10 002 500
	Gas Stored Underground: Working Capital Allowance		10,963,300	(6,342,938)	(249,054)		10,983,506 (6,591,992)
64 F	Prepayments			-	-		-
	Regulatory Assets & Liabilities			-	-		-
	Materials & Supplies: Customer Deposits			19,473	146,256		165,728
	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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
LINE NO.	GS-NNG Residential Farm-Tap Sales	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1 2	Operation & Maintenance Expense:						
3	Production:						
4 5	Purchased Gas Cost Gas Supply Acquisition Cost	1,726,521	2,561				1,726,521 2,561
6	Daily Firm Capacity Cost		2,501	1,470			1,470
7	Total - Production	1,726,521	2,561	1,470	-	-	1,730,553
8 9	Transmission			-			-
10	Distribution:			-	-	67,876	67,876
11 12	Customer Accounts and Services: Allocable				56,331		56,331
12	Transport Allocable				50,531	-	- 50,331
14	Customer Sales:				-		-
15 16	Administrative & General: Total Operation & Maintenance Expense:	- 1,726,521	<u>1,245</u> 3,806	- 1,470	<u>66,752</u> 123,082	- 67,876	67,996 1,922,756
17	Total Operation & Maintenance Expense.	1,720,321	3,000	1,470	123,002	07,070	1,922,730
18 19	Depreciation & Amort Expense:			56,517	6,628		63,145
20	Taxes Other Than Income Taxes:						
21	Unemployment Comp - FED & STATE			-	-		-
22 23	Retirement Benefits - FED Unathor. Ins Tax, Excise Tax & Use Tax	-	17	- 1	- 6	-	- 23
24	IBS Payroll Tax			1,149	245		1,394
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:		5,667 5,684	<u>188</u> 1,338	1,938 2,189	-	7,793
20 27	Total Taxes Other Than Income Taxes:	-	5,064	1,330	2,109	-	9,210
28	Other Income Before Income Taxes:	-	-	-	-	-	-
29 30	Income Taxes		(556)	(18)	(190)		(765)
31			(000)	(10)	(100)		(100)
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 Oresting Income (Devenue Credite)						
30 37	Other Operating Income (Revenue Credits): Acct 487 - Late Payments				(4,762)		(4,762)
38	Acct 488 - Miscellaneous Revenue				(150)		(150)
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	(11)	(0)	(4)	-	(15)
41	Acct 495 - Gas True-up	-					-
42	Acct 495 - Miscellaneous		(4.4)	(0)	(1,773)		(1,773)
43 44	Total Other Operating Income:	-	(11)	(0)	(6,690)	-	(6,701)
45	Actual Return (Net Operating Income)	-	252,064	8,377	86,204	-	346,645
46 47	Return Income Deficiency	-	(242,927)	(8,074)	(83,080)	-	(334,081)
48 49	Additional Income Taxes on Deficiency:	-	3,106	103	1,062	-	4,271
50		4 700 504				07.070	
51 52	REVENUE REQUIREMENTS:	1,726,521	21,165	59,713	129,206	67,876	2,004,481
53							
54 55	RATE BASE:						
56	Utility Plant in Service			10,483	67,650		78,133
57	Accumulated Depreciation - S/L			(3,114)	(20,094)		(23,207)
58 59	Accumulated Depreciation - Deferred Taxes Construction Work in Progress			(1,509) 1,095	(9,738) 7,069		(11,247) 8,164
59 60	Net Plant in Service	-	-	6,956	44,887	-	51,843
61			100.000				100.000
62 63	Gas Stored Underground: Working Capital Allowance		129,282	(2,888)	(1,632)		129,282 (4,520)
64	Prepayments			-	-		-
65	Regulatory Assets & Liabilities			-	-		-
66 67	Materials & Supplies: Customer Deposits			229	958 -		1,187 -
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%

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
LINE NO.	GS-NNG C&I FIRM Class 1	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	GS-NNG CAI FIRM Class I	GA3 CO31	031	DEMAND	COSTOWER	SERVICES	TOTAL
2	Operation & Maintenance Expense:						
3 4	Production: Purchased Gas Cost	5,992,444					5,992,444
5	Gas Supply Acquisition Cost	0,002,111	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 13	Allocable Transport Allocable				504,072		504,072
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				001,207	001,010		000,070
20	Taxes Other Than Income Taxes:						
21 22	Unemployment Comp - FED & STATE Retirement Benefits - FED			-	-		-
22	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 27	Total Taxes Other Than Income Taxes:	-	19,727	102,794	439,758	-	562,279
28	Other Income Before Income Taxes:	-	-	-	-	-	-
29			<i>(</i> , , , ,)		((
30 31	Income Taxes	-	(1,931)	(8,258)	(42,672)	-	(52,861)
32	Other Income After Income Taxes:	-	-	-	-	-	-
33							
34 35	TOTAL EXPENSES:	5,992,444	31,005	532,721	2,330,686	-	8,886,857
36	Other Operating Income (Revenue Credits):						
37	Acct 487 - Late Payments				(28,965)		(28,965)
38 39	Acct 488 - Miscellaneous Revenue Acct 493 - Rent from Gas Property		(37)	(159)	(915) (822)		(915) (1,018)
40	Acct 494 - Interdepartmentall Rents	-	(57)	(155)	-	-	(1,010)
41	Acct 495 - Gas True-up	-					-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:		(37)	(159)	(10,784) (41,485)		(10,784) (41,681)
43	Total Other Operating Income.	-	(57)	(155)	(41,405)	-	(41,001)
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	Return income Denciency	-	23,111	50,012	510,590	-	052,519
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			.,	1 -	-, ,		-,,
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 60	Construction Work in Progress Net Plant in Service	-	-	<u>17,214</u> 2,161,722	<u>198,891</u> 9,917,650	-	216,105 12,079,372
61				,=	.,,		
62	Gas Stored Underground:		448,716	(0.10.000)	(0.000)		448,716
63 64	Working Capital Allowance Prepayments			(243,968)	(9,923)		(253,891)
65	Regulatory Assets & Liabilities			-	-		-
66	Materials & Supplies:			749	5,827		6,577
67 68	Customer Deposits 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%
		0.000070	0.0000.0	. 0.022070	2011 21270	5.0000,5	

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
LINE NO.	GS-NNG C&I Farm-Tap Class 1	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1		0/10/0001	0001	DEMAND	OCOTOMEN	GERMIDED	TOTAL
2 3	Operation & Maintenance Expense: Production:						
4	Purchased Gas Cost	140,273					140,273
5	Gas Supply Acquisition Cost	,	208				208
6	Daily Firm Capacity Cost			105			105
7 8	Total - Production	140,273	208	105	-	-	140,587
9	Transmission			-			-
10	Distribution:			-	-	5,195	5,195
11	Customer Accounts and Services:						
12 13	Allocable Transport Allocable				7,620		7,620
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				-,001	000		0,100
20	Taxes Other Than Income Taxes:						
21	Unemployment Comp - FED & STATE			-	-		-
22 23	Retirement Benefits - FED 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):						
30	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 41	Acct 494 - Interdepartmentall Rents 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	Actual Actual (Net Operating meetine)		24,001	710	3,325		04,124
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 57	Utility Plant in Service Accumulated Depreciation - S/L			752 (223)	6,219 (1,847)		6,971 (2,071)
57 58	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes			(223)	(1,847) (895)		(2,071) (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		10,004	(207)	(150)		(357)
64	Prepayments			-	-		- '
65	Regulatory Assets & Liabilities			-	-		-
66 67	Materials & Supplies: Customer Deposits			18	88		106 -
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%

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	GS-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 5	Purchased Gas Cost Gas Supply Acquisition Cost	69,301,255	102,809					69,301,255 102,809
6	Daily Firm Capacity Cost		102,000		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 13	Allocable Transport Allocable					676,853	_	676,853
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 19	Depreciation & Amort Expense:				3,540,668	1,348,749		4,889,417
20	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	666	-	2,840	2,872	-	6,378
24	IBS Payroll Tax		007.400		150,793	32,139		182,931
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:		227,469 228,135		969,269 1,122,902	<u>980,254</u> 1,015,265	-	2,176,992 2,366,302
27			220,100		1,122,002	1,010,200		2,000,002
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 35	TOTAL EXPENSES:	69,301,255	358,570	-	6,074,333	4,420,641	-	80,154,800
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(38,893)		(38,893)
38 39	Acct 488 - Miscellaneous Revenue		(420)		(4.022)	(1,228)		(1,228)
40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	(430)	-	(1,833)	(1,854)	-	(4,117)
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous		(100)		(1.000)	(14,480)		(14,480)
43 44	Total Other Operating Income:	-	(430)	-	(1,833)	(56,455)	-	(58,719)
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 57	Utility Plant in Service Accumulated Depreciation - S/L				41,702,491 (11,084,053)	36,944,934 (10,230,287)		78,647,426 (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 61	Net Plant in Service	-	-	-	24,869,184	22,368,278	-	47,237,462
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 66	Regulatory Assets & Liabilities Materials & Supplies:				- 8,488	- 7,824		- 16,313
67	Customer Deposits				0,400	-		-
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%

No. PUNCHAMED DAS SORT DALL MIDIO DUM MIDIO <thdum midio<="" th=""> <thdum mi<="" th=""><th></th><th>[A]</th><th>[B]</th><th>[C]</th><th>[D]</th><th>[E]</th><th>[F]</th><th>[G]</th><th>[H]</th></thdum></thdum>		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
2 Operation & Mathemanic Deparation 6.666.229 10.37 10.37 10.37 103 10.37 5.03 - 0.084.059 103 10.37 5.03 - 0.084.059 103 10.37 5.03 - 0.084.059 103 10.37 5.03 - 0.084.059 103 10.37 5.03 - 0.084.059 103 10.37 5.503 - 0.084.059 103 1037 5.503 - 0.084.059 103 1037 5.503 - 0.084.059 103 1037 10.352 - 1.435 103 1035 10.257 10.353 - 1.435 103 104 10.257 10.353 - 1.435 103 104 10.257 10.353 - 1.555 104 104 10.157 10.257 10.355 1.557 1.553 - 1.557 <tr< th=""><th>NO.</th><th>GS-NNG C&I FIRM Class 3</th><th></th><th>ACQUISITION</th><th>CAPACITY</th><th>DEMAND</th><th>CUSTOMER</th><th>OTHER</th><th>TOTAL</th></tr<>	NO.	GS-NNG C&I FIRM Class 3		ACQUISITION	CAPACITY	DEMAND	CUSTOMER	OTHER	TOTAL
Production: Production: Day Fire Capacity Cost Day Fire Capacity Cost Data Fire Capacity Cost Dat		Operation & Maintenance Expense:							
5 Gas Staply Arguington Cost Date Production 10.337 10.337 10.337 7 Date Production 6.568.229 10.337 2.503 - 0.895.009 7 Transmission 6.568.229 10.337 - 2.503 - 0.895.009 7 Transmission 6.568.229 10.337 - 2.503 - 0.895.009 10 Debtolutor: 0.60.288 7.207 - 7.279 14.439 - 14.439 10 Debtolutor: 0.62.68 2.77 - 4.412 3.422 3.442 3.442 3.442 3.442 10 Deproteints Animiteme Team - 121.797 112.283 - 7.119.592 10 Deproteints Animiteme Team - 2.207 13.231 - <td>3</td> <td>Production:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	3	Production:							
6 Daily Film Capability Cost Train-Theoduction 5.503 - 6.988.009 Train-Theoduction 6.988.009 10.337 - 5.803 - 6.988.009 Distribution: 0.572 - 6.988.009 14.439 - 14.439 Distribution: 0.522 3.442 3.442 3.442 3.442 Administrative & General: 5.024 - 12.177 13.233 - 7.115.852 Depresation & Ameritamente Expense: 5.024 - 12.177 13.233 - 7.115.852 Depresation & Ameritamente Expense: 5.024 - 12.177 13.233 - 7.115.852 Depresation & Ameritamente Expense: - <			6,968,229	10 227					
Total = Houstain 5985.229 10.337 - 5.985.239 - - 6.984.989 Targermeinin Darbation Darbation 14.430 14.430 14.430 Cauteme Accents and Services: Allocable 3.442 3.442 3.442 Targermeinin 5.024 35.596 2.772 - 4.432 Total = France 5.024 35.596 2.772 - 4.432 Total = France 5.024 35.596 2.772 - 4.432 Totare other Than Income Taxes: 6.968.229 15.511 121.157 13.232 - 1.523 Totare other Than Income Taxes: 0 67 2.20 2.3 300 Total Exact Other Than Income Taxes: -				10,337		5.503			
a Taxamasion 14.439 - 14.439 Distribution: 0.6300 7.02.279 0.22.97 Customer Acministics 6.52.68 7.02.0 - 7.2.279 Customer Sales: - - - - - Administrative & General: 5.024 30.506 2.7.72 - 44.502 Taxes: Other Than Income Taxes: - 121.157 13.233 - 7.116.852 Toxes: Other Than Income Taxes: -	7		6,968,229	10,337	-		-	-	
10 Distribution: 65.258 7.00 - 7.2.29 11 Transport 3.442 - 3.422 - 12 Transport 5.024 35.555 2.772 - 44.352 13 Administrative & General: - - - - - - - - - - 44.352 - 44.352 -		Terrentiation				11 100			44 420
11 Custome Accounts and Services: 3.442 3.442 11 Transport Accounts and Services: 5.024 3.65.956 2.777 4.43.92 12 Accounts A Mathemance Expense: 5.024 328.129 11.416 339.452 12 Interview A Mannet Expense: 3.28.129 11.416 339.452 13 Tass Other Than Income Taxe: - - - 14 Unemployment Comp - FED & STATE - - - 14 Despresition & A Mathemance Expense: - - - - 14 Despresition & A Mathemance Expense: - - - - - 15 Tass Other Taxe: - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>7 020</td><td>_</td><td></td></t<>							7 020	_	
1 Transport Alcosable -						00,200	1,020		. 2,2.10
1 Customer Sales: - - - - - 4.332 - 7.115.582 10 Total Operation & Amont Expense: 6.666.229 15.361 - 121.757 112.325 - 7.115.582 11 Depreciation & Amont Expense: - 10.503 - 10.503 -							3,442		3,442
15 Administrative & General: - 5,224 36,566 2,772 - 44,332 Depreciation & Annot Expense: 5,081,29 15,361 - 121,757 13,255 - 71115825 Depreciation & Annot Expense: 328,129 11,416 335,545 -		•						-	
Depreciation & Amort Expense: 328,129 11,416 338,545 Taxes Oiler Than income Taxes: -			-	5,024		36,556		-	44,352
10 Depresalan A Anone Expense: 328,129 11,416 338,545 Taxes Other Than Income Taxes: - - - - - Unempored Comp - FEO & STATE - - - - - Unempored Comp - FEO & STATE - - - - - Unempored Comp - FEO & STATE - - - - - - Unempored Comp - FEO & STATE - - - - - - - 10,063 2,266 10,003 20 Pread Extate & Property - 22,872 - 96,359 10,251 - 128,579 20 Other Income Taxes: -		Total Operation & Maintenance Expense:	6,968,229	15,361	-	121,757	13,235	-	7,118,582
Taxes Other Than Income Taxes: 1 <td< td=""><td></td><td>Depreciation & Amort Expanse:</td><td></td><td></td><td></td><td>328 120</td><td>11 / 16</td><td></td><td>330 545</td></td<>		Depreciation & Amort Expanse:				328 120	11 / 16		330 545
20 Taxes Other Than Income Taxes: -		Depreciation & Amort Expense.				520,129	11,410		559,545
22 Retirement Benefis - FED - 10.768 2.295 - 10.80 - 10.768 2.295 - 10.80 - 10.768 2.295 - 10.80 - 10.768 2.295 - 10.80 - 10.768 2.295 - 10.80 - 122.579 - 122.579 - 122.579 - <td>20</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	20								
22 Unather. Ins Tax, Excise Tax & Use Tax - 67 - 250 23 - 3430 108 Fear Estate & Property - 22.872 - 85,341 7,665 - 110,768 22.285 - 110,778 7 Total Taxes - 22.979 - 96,339 10,281 - 122.579 20 Other Income Taxes: -						-	-		-
18S Payoll Tax 10,768 2,265 13,063 Real Estie & Aropenta .			_	67	-	- 250	- 23	_	- 340
20 Total Takes Other Than Income Taxes: - 22,339 96,359 10,281 - 129,579 20 Other Income Before Income Taxes: -<				01					
Other Income Before Income Taxes: -			-		-			-	
1 -		Total Taxes Other Than Income Taxes:	-	22,939	-	96,359	10,281	-	129,579
Income Taxes . (2,246) . (8,380) (782) . (11,408) Other Income After Income Taxes: .		Other Income Before Income Taxes:	-	-	-	-	-	-	-
Other Income After Income Taxes: - <th-< th=""> - - <t< td=""><td>29</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<></th-<>	29								
32 Other Income Taxes: -		Income Taxes	-	(2,246)	-	(8,380)	(782)	-	(11,408)
33 TOTAL EXPENSES: 6,068,229 36,054 - 537,865 34,149 - 7,576,288 60 Other Operating Income (Revenue Credits): Acct 487 - Late Payments (198) (198) (198) 7 Acct 487 - Late Payments (198) (198) (198) 8 Acct 483 - Miscellances Revenue (161) (15) - (220) 9 Acct 493 - Late Payments - (43) - (161) (15) - (220) 4 Acct 495 - Miscellancous - - (43) - (161) (293) - (447) 4 Act 495 - Miscellancous - (43) - (161) (293) - (43) 7 Catal Return (Net Operating Income) - 87,410 - 326,150 30,432 - 443,992 4 Actual Return (Net Operating Income) - 87,410 - 326,150 30,432 - 443,992 4 Actual Return (Net Operating Income) - 12,		Other Income After Income Taxes	_					_	
35 Other Operating Income (Revenue Credits): (198) (198) (198) 36 Act 487 - Late Payments (6) (6) 37 Act 483 - Miscellaneous Revenue (6) (6) 36 Act 493 - Interapartmental Rents - (161) (15) (220) 36 Act 495 - Bas Tune-up - - - - - 37 Act 495 - Gas Tune-up - (43) - (161) (123) - (497) 37 Act 495 - Gas Tune-up - - (43) - (161) (223) - 443,992 37 Act 495 - Miscellaneous - (43) - (161) (223) - 443,992 37 Act 495 - Miscellaneous - (50,535) - (188,558) (17,594) - (266,686) 37 REVENUE REQUIREMENTS: - 12,534 - 722,064 51,059 - 7,826,772 38 Accamulated Depreciation - S4 -									
36 Other Operating Income (Revenue Credits): (198) (198) 37 Acdt 487 - Lafe Payments (6) (6) 38 Acct 493 - Rent from Gas Property - (43) - (161) (15) - (220) 39 Acct 493 - Rent from Gas Property - (43) - (161) (15) - (220) 30 Acct 495 - Miscellaneous -		TOTAL EXPENSES:	6,968,229	36,054	-	537,865	34,149	-	7,576,298
37 Acct 487 - Life Payments (198) (198) 38 Acct 488 - Miscellaneous Revenue (6) (6) 39 Acct 498 - Miscellaneous Revenue (161) (15) - (220) 42 Acct 498 - Miscellaneous Revenue - - - (220) 42 Acct 495 - Gas True-up - - - - - (220) 42 Acct 495 - Gas True-up - - (43) - (161) (233) - (43) 42 Actual Return (Net Operating Income) - 87.410 - 326,150 30,432 - 443,992 46 Actual Return Income Deficiency - (50,535) - (188,558) (17,594) - (226,686) 47 ReVENUE REQUIREMENTS: 6,968,229 85,421 - 722,064 51,059 - 7,826,772 56 Actual Return Income Taxes on Deficiency: - 12,534 - 46,769 4,364 - 63,667 57 Accumulated Depreciation - S/L 6,968,229 85,421 - <t< td=""><td></td><td>Other Operating Income (Revenue Credite):</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		Other Operating Income (Revenue Credite):							
38 Acct 488 - Nethon Gas Property - (43) - (161) (15) - (20) 40 Acct 493 - Rethon Gas Property - (43) - (161) (15) - (20) 41 Acct 495 - Moscilaneous - (43) - (161) (23) - (497) 42 Acct 495 - Miscellaneous - (43) - (161) (293) - (43) 44 - 60,535) - (188,558) (17,594) - (256,686) 47 Return Income Deficiency - 12,534 - 46,769 4,364 - 63,667 48 - 12,534 - 46,769 4,364 - 63,667 49 Additional Income Taxes on Deficiency: - 12,534 - 46,769 4,364 - 63,667 50 RATE BASE: - - 722,064 51,059 - 7,826,772 53,952,068 3,952,068							(198)		(198)
40 Acct 495 - Interdepartmental Rents - - - 41 Acct 495 - Gas Tite-up - - - - 42 Acct 495 - Gas Tite-up - - (43) - (161) (293) - (497) 44 Actual Return (Net Operating Income) - 87,410 - 326,150 30,432 - 443,992 46 - (50,535) - (188,558) (17,594) - (256,686) 47 Return Income Deficiency - 12,534 - 46,769 4,364 - 63,667 46 - - 12,534 - 722,064 51,059 - 7,826,772 57 REVENUE REQUIREMENTS: - - 23,644,403 280,665 3,925,068 58 RATE BASE: - - - - 2,162,799 181,687 - 2,334,485 50 Net Plan in Service - - - - - - - - - - - - - - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
41 Acct 495 - Gas True-up - <td></td> <td></td> <td>-</td> <td>(43)</td> <td>-</td> <td>(161)</td> <td></td> <td>-</td> <td>, ,</td>			-	(43)	-	(161)		-	, ,
42 Act 495 Miscellaneous (74) (74) 43 Total Other Operating Income: - (43) - (161) (293) - (497) 44 Actual Return (Net Operating Income) - 87,410 - 326,150 30,432 - 443,992 46 - (50,535) - (188,558) (17,594) - (256,686) 47 Return Income Deficiency: - 12,534 - 46,769 4,364 - 63,667 48 Additional Income Taxes on Deficiency: - 12,534 - 722,064 51,059 - 7,826,772 50 REVENUE REQUIREMENTS: 6,968,229 85,421 - 722,064 51,059 - 7,826,772 51 RATE BASE: - - - 722,064 51,059 - 7,826,772 52 - - - - 2,620,483 (69,178) (68,305) (10,49,784) 61 Villip Plant in Service - - - 2,152,799 181,687 -			_				-		-
44 Actual Return (Net Operating Income) - 87,410 - 326,150 30,432 - 443,992 46 Return Income Deficiency - (50,535) - (188,558) (17,594) - (256,686) 47 Return Income Deficiency - 12,534 - 46,769 4,364 - 63,667 50 REVENUE REQUIREMENTS: 6,968,229 85,421 - 722,064 51,059 - 7,826,772 51 REVENUE REQUIREMENTS: 6,968,229 85,421 - 722,064 51,059 - 7,826,772 53 - (141,478) (68,305) (1,049,784) (169,783) (1509,901) 54 RATE BASE: (191,478) (68,305) (1,049,784) (150,9118) (39,783) (1509,901) 19,103							(74)		(74)
45 Actual Return (Net Operating Income) - 87,410 - 326,150 30,432 - 443,992 46 Return Income Deficiency - (50,535) - (188,558) (17,594) - (256,686) 47 Return Income Deficiency - 12,534 - 46,769 4,364 - 63,667 48 Additional Income Taxes on Deficiency: - 12,534 - 722,064 51,059 - 7,826,772 50 6,968,229 85,421 - 722,064 51,059 - 7,826,772 52 53 - 10,844,403 280,665 3,925,068 3,925,068 54 - - 3,644,403 280,665 3,925,068 (1,049,78) 55 RATE BASE: - - 3,644,403 280,665 3,925,068 (1,049,78) 56 Utility Plant in Service - - 3,644,403 280,665 3,925,068 (1,049,78) (520,118) (39,783) (559,901) 19,103 19,103 19,103 19,103 19,41,039 2,334,4		Total Other Operating Income:	-	(43)	-	(161)	(293)	-	(497)
46 - (50,535) - (188,558) (17,594) - (256,686) 47 Return Income Deficiency: - 12,534 - 46,769 4,364 - 63,667 48 Additional Income Taxes on Deficiency: - 12,534 - 46,769 4,364 - 63,667 51 REVENUE REQUIREMENTS: 6,968,229 85,421 - 722,064 51,059 - 7,826,772 52 Santa - (188,578) (19,993) 200,665 3,925,068 54 -		Actual Return (Net Operating Income)	_	87 410		326 150	30 432	_	443 992
48 Additional Income Taxes on Deficiency: - 12,534 - 46,769 4,364 - 63,667 50 REVENUE REQUIREMENTS: 6,968,229 85,421 - 722,064 51,059 - 7,826,772 51 REVENUE REQUIREMENTS: 6,968,229 85,421 - 722,064 51,059 - 7,826,772 52 - - - 7,826,772 -		violaal retain (ret operating moome)		01,410		020,100	00,402		440,002
49 Additional Income Taxes on Deficiency: - 12,534 - 46,769 4,364 - 63,667 51 REVENUE REQUIREMENTS: 6,968,229 85,421 - 722,064 51,059 - 7,826,772 53 6,968,229 85,421 - 722,064 51,059 - 7,826,772 53 - 6,968,229 85,421 - 722,064 51,059 - 7,826,772 53 - 6,968,229 85,421 - 722,064 51,059 - 7,826,772 54 - 6,968,229 85,421 - 722,064 51,059 - 7,826,772 55 RATE BASE: - 3,644,403 280,665 3,925,068 3,925,068 56 Utility Plant in Service - 3,644,403 280,665 3,925,068 (1,049,784) 56 Construction Work in Progress 9,993 9,110 19,103 (559,901) 50 Construction Work in Progress - - - 2,334,486 - 521,783 62 <td< td=""><td></td><td>Return Income Deficiency</td><td>-</td><td>(50,535)</td><td>-</td><td>(188,558)</td><td>(17,594)</td><td>-</td><td>(256,686)</td></td<>		Return Income Deficiency	-	(50,535)	-	(188,558)	(17,594)	-	(256,686)
50 51 52 53 54 55 56 57 56 50 50 50 50 50 50 50 50 50 50 50 50 50		Additional Income Taxes on Deficiency:	_	12 534	_	46 769	4 364	_	63 667
52 53 54 55 55 RATE BASE: 56 Utility Plant in Service 57 Accumulated Depreciation - S/L 58 Accumulated Depreciation - Deferred Taxes 59 Construction Work in Progress 59 Construction Work in Progress 59 Construction Work in Progress 50 Net Plant in Service 61 - 62 Gas Stored Underground: 52 521,783 63 Working Capital Allowance 64 Prepayments 65 Regulatory Assets & Liabilities 66 Customer Deposits 67 Customer Deposits 68 Customer Deposits		Additional meetine Taxes on Denciency.	-	12,004	_	40,703	4,504	-	03,007
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 50 Net Plant in Service - - 2,152,799 181,687 - 2,334,486 61 - - - 2,152,799 181,687 - 2,334,486 62 Gas Stored Underground: 521,783 - 2,152,799 181,687 - 2,334,486 64 Prepayments - - - 2,152,799 181,687 - 2,334,486 65 Regulatory Assets & Liabilities 521,783 -		REVENUE REQUIREMENTS:	6,968,229	85,421	-	722,064	51,059	-	7,826,772
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 - - - 2,152,799 181,687 - 2,334,486 62 Gas Stored Underground: 521,783 - - 521,783 521,783 64 Prepayments -									
55 RATE BASE: 3,644,403 280,665 3,925,068 56 Utility Plant in Service (981,478) (68,305) (1,049,784) 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 - - - 2,152,799 181,687 - 2,334,486 62 Gas Stored Underground: 521,783 - - 521,783 521,783 64 Prepayments -									
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 - - - 2,152,799 181,687 - 2,334,486 61 - - - 2,152,799 181,687 - 2,334,486 61 - - - 2,152,799 181,687 - 2,334,486 61 - - - 2,152,799 181,687 - 2,334,486 62 Gas Stored Underground: 521,783 -		RATE BASE:							
58 Accumulated Depreciation - Deferred Taxes (520,118) (39,783) (559,001) 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 - - - 2,152,799 181,687 - 2,334,486 62 Gas Stored Underground: 521,783 521,783 521,783 521,783 63 Working Capital Allowance (206,515) (68) (206,513) (206,515) 64 Prepayments - - - - - 65 Regulatory Assets & Liabilities - - - - - 66 Materials & Supplies: 625 40 665 -									
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: 521,783 521,783 521,783 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									
61 521,783 521,783 521,783 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									
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	60	Net Plant in Service	-	-	-			-	
63 Working Capital Allowance (206,515) (68) (206,583) 64 Prepayments - - - 65 Regulatory Assets & Liabilities - - - 66 Materials & Supplies: 625 40 665 67 Cuomer Deposits - - - 68 TOTAL RATE BASE - 521,783 - 1,946,909 181,659 - 2,650,351		Cas Stored Underground:		521 793					521 793
64 Prepayments - - - - 65 Regulatory Assets & Liabilities - - - - 65 Materials & Supplies: 625 40 665 67 Customer Deposits - - - 68 TOTAL RATE BASE - 521,783 - 1,946,909 181,659 - 2,650,351				321,703		(206.515)	(68)		
66 Materials & Supplies: 625 40 665 67 Customer Deposits - - 68 TOTAL RATE BASE - 521,783 - 1,946,909 181,659 - 2,650,351		Prepayments							-
67 Customer Deposits -							-		-
68 TOTAL RATE BASE - 521,783 - 1,946,909 181,659 - 2,650,351						625	40		665
				<u>521,78</u> 3	-	1,946,909	181,659		2,650,351
	69	% of Rate Base	0.0000%	19.6873%	0.0000%	73.4585%		0.0000%	

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document No. 12 Schedule 1.1 - Revenue Requirements by Customer Class

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 3	Operation & Maintenance Expense: Production:							
4	Purchased Gas Cost	2,210,779						2,210,779
5	Gas Supply Acquisition Cost		3,280					3,280
6 7	Daily Firm Capacity Cost Total - Production	2,210,779	3,280		849 849			2,214,907
8		2,210,773	5,200		045			2,214,307
9	Transmission				-			-
10 11	Distribution: Customer Accounts and Services:				-	-	80,189	80,189
12	Allocable					14,103		14,103
13	Transport Allocable					1	-	-
14	Customer Sales:		4.504			-		-
15 16	Administrative & General: Total Operation & Maintenance Expense:	2,210,779	1,594 4,874	-	- 849	11,359 25,462	- 80,189	<u>12,952</u> 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 24	Unathor. Ins Tax, Excise Tax & Use Tax IBS Payroll Tax	-	21	-	0 404	1 86	-	23 490
24	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:		-			-		
20 29	Other moone before moone rakes.	-	-	-	-	-	-	-
30	Income Taxes	-	(713)	-	(11)	(32)	-	(756)
31								
32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34	TOTAL EXPENSES:	2,210,779	11,439	-	72,898	26,974	80,189	2,402,278
35								
36 37	Other Operating Income (Revenue Credits): 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 41	Acct 494 - Interdepartmentall Rents 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	Notaal Notarin (Not Operating moome)		012,202		4,040	14,102		001,414
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	Additional moome raxes on Denoichey.		0,011			101		4,220
51	REVENUE REQUIREMENTS:	2,210,779	27,101	-	73,145	26,548	80,189	2,417,762
52 53								
54								
55								
56 57	Utility Plant in Service Accumulated Depreciation - S/L				6,052 (1,798)	11,511 (3,419)		17,563 (5,217)
58	Accumulated Depreciation - Deferred Taxes				(871)	(1,657)		(2,528)
59	Construction Work in Progress				632	1,203		1,835
60 61	Net Plant in Service	-	-	-	4,015	7,638	-	11,654
62	Gas Stored Underground:		165,544					165,544
63	Working Capital Allowance				(1,667)	(278)		(1,945)
64 65	Prepayments				-	-		-
66	Regulatory Assets & Liabilities Materials & Supplies:				- 271	- 163		- 434
67	Customer Deposits					-		-
68	TOTAL RATE BASE	-	165,544	-	2,619	7,523 4.2823%	-	175,686
69	% of Rate Base	0.0000%	94.2270%	0.0000%	1.4907%	4.2823%	0.0000%	100.0000%

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document No. 12 Schedule 1.1 - Revenue Requirements by Customer Class

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	·							
2 3	Operation & Maintenance Expense: Production:							
4	Purchased Gas Cost	683,471						683,471
5 6	Gas Supply Acquisition Cost		1,014		217			1,014
7	Daily Firm Capacity Cost Total - Production	683,471	1,014	-	217	-	-	<u>217</u> 684,702
8								
9	Transmission				-		40.450	-
10 11	Distribution: Customer Accounts and Services:				-	-	18,153	18,153
12	Allocable					134		134
13	Transport Allocable						-	-
14 15	Customer Sales: Administrative & General:	-	493		-	- 108	-	- 600
16	Total Operation & Maintenance Expense:	683,471	1,507	-	217	241	18,153	703,589
17					00.004			00.000
18 19	Depreciation & Amort Expense:				22,081	11		22,092
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22 23	Retirement Benefits - FED 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 27	Total Taxes Other Than Income Taxes:	-	2,250	-	105	19	-	2,374
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30 31	Income Taxes	-	(220)	-	(3)	(0)	-	(223)
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34 35	TOTAL EXPENSES:	683,471	3,536	-	22,400	271	18,153	727,832
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(8)		(8)
38 39	Acct 488 - Miscellaneous Revenue Acct 493 - Rent from Gas Property	_	(4)	_	(0)	(0) (0)	_	(0) (4)
40	Acct 494 - Interdepartmentall Rents	-	(+)	-	(0)	-	-	- (4)
41	Acct 495 - Gas True-up	-				(-)		-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:		(4)		(0)	(3)		(3) (15)
44	Total Other Operating moome.	-	(+)	-	(0)	(11)	-	(13)
45	Actual Return (Net Operating Income)	-	52,009	-	673	72	-	52,755
46 47	Return Income Deficiency	-	(48,393)	-	(626)	(67)	-	(49,086)
48			(10,000)		(020)	(01)		(10,000)
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 58					(460)	(32)		(492)
58 59	Accumulated Depreciation - Deferred Taxes Construction Work in Progress				(223) 162	(16) 11		(239) 173
60	Net Plant in Service	-	-	-	1,027	72	-	1,100
61	Coo Stored Underground:		51 170					51 170
62 63			51,179		(427)	(3)		51,179 (429)
64	Prepayments				-	-		-
65 66	Regulatory Assets & Liabilities Materials & Supplies:				- 61	- 2		-
66 67	Customer Deposits				10	- 2		63 -
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%

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	NNG C&I INT Class 2	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	Operation & Maintenance Expense:							
3	Production:							
4 5	Purchased Gas Cost Gas Supply Acquisition Cost	5,620,919	9,433					5,620,919 9,433
6	Daily Firm Capacity Cost		9,400		743			743
7 8	Total - Production	5,620,919	9,433	-	743	-	-	5,631,095
9	Transmission				3,369			3,369
10	Distribution:				48,751	14,896	12,933	76,580
11 12	Customer Accounts and Services: Allocable					10,313		10,313
13	Transport Allocable						-	-
14 15	Customer Sales: 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 21	Taxes Other Than Income Taxes: Unemployment Comp - FED & STATE					-		
22	Retirement Benefits - FED				-	-		-
23 24	Unathor. Ins Tax, Excise Tax & Use Tax IBS Payroll Tax	-	61	-	97 13,236	46 2,821	-	204 16,056
24	Real Estate & Property	-	20,872	-	33,025	15,835	-	69,732
26 27	Total Taxes Other Than Income Taxes:	-	20,933	-	46,357	18,703	-	85,993
27 28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29 30 31	Income Taxes	-	(2,050)	-	(3,243)	(1,555)	-	(6,847)
32 33	Other Income After Income Taxes:	-	-	-	-	-		-
34 35	TOTAL EXPENSES:	5,620,919	32,901	-	429,755	72,589	12,933	6,169,096
36	Other Operating Income (Revenue Credits):							
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(593) (19)		(593) (19)
39	Acct 493 - Rent from Gas Property	-	(39)	-	(62)	(30)	-	(132)
40 41	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up	-				-		-
42	Acct 495 - Miscellaneous					(221)		(221)
43 44	Total Other Operating Income:	-	(39)	-	(62)	(862)	-	(964)
45 46	Actual Return (Net Operating Income)	-	78,865	-	124,787	59,835	-	263,487
40 47 48	Return Income Deficiency	-	(45,214)	-	(71,542)	(34,304)	-	(151,061)
49 50	Additional Income Taxes on Deficiency:	-	11,438	-	18,098	8,678	-	38,215
51 52	REVENUE REQUIREMENTS:	5,620,919	77,950	-	501,036	105,935	12,933	6,318,773
53								
54 55	RATE BASE:							
56	Utility Plant in Service				1,639,183	591,779		2,230,962
57 58	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes				(412,210) (233,151)	(161,481) (83,888)		(573,691) (317,039)
59	Construction Work in Progress				10,887	14,930		25,817
60 61	Net Plant in Service	-	-	-	1,004,710	361,339	-	1,366,049
62	Gas Stored Underground:		476,149					476,149
63 64	Working Capital Allowance Prepayments				(252,081)	(203)		(252,284)
65	Regulatory Assets & Liabilities				-	-		-
66 67	Materials & Supplies: Customer Deposits				779	119		898
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%

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document No. 12 Schedule 1.1 - Revenue Requirements by Customer Class

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	NNG C&I INT Class 3	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	8,669,731	44.550					8,669,731
5 6	Gas Supply Acquisition Cost Daily Firm Capacity Cost		14,550		1,146			14,550 1,146
7	Total - Production	8,669,731	14,550	-	1,146	-	-	8,685,428
8								
9 10	Transmission Distribution:				4,338 30,124	6,968	3,667	4,338 40,759
11	Customer Accounts and Services:				50,124	0,900	5,007	40,759
12	Allocable					2,925		2,925
13	Transport Allocable						-	-
14 15	Customer Sales: Administrative & General:	_	7,071		73,658	- 2,355		- 83,084
16	Total Operation & Maintenance Expense:	8,669,731	21,621	-	109,266	12,248	3,667	8,816,533
17								
18 19	Depreciation & Amort Expense:				383,314	11,637		394,950
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22 23	Retirement Benefits - FED Unathor. Ins Tax, Excise Tax & Use Tax		94		- 85	- 24		- 203
23 24	IBS Payroll Tax	-	94	-	85 15,133	3,225	-	18,359
25	Real Estate & Property	-	32,192	-	29,057	8,033	-	69,283
26	Total Taxes Other Than Income Taxes:	-	32,287	-	44,276	11,282	-	87,844
27 28	Other Income Refere Income Taylog							
28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30	Income Taxes	-	(3,161)	-	(2,853)	(789)	-	(6,803)
31 32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33			50 7 17		504.000	04.070	0.007	0.000.505
34 35	TOTAL EXPENSES:	8,669,731	50,747	-	534,002	34,378	3,667	9,292,525
36	Other Operating Income (Revenue Credits):							(
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(168)		(168)
39	Acct 400 - Miscellaneous Revenue Acct 493 - Rent from Gas Property	-	(61)	-	(55)	(5) (15)	-	(5) (131)
40	Acct 494 - Interdepartmentall Rents		()		()	-		-
41	Acct 495 - Gas True-up	-				()		-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:		(61)	-	(55)	(63) (251)		(63) (367)
43	Total Other Operating Income.	-	(01)	-	(55)	(201)	-	(307)
45	Actual Return (Net Operating Income)	-	222,472	-	200,804	55,514	-	478,790
46 47	Return Income Deficiency	-	(170,570)	-	(153,957)	(42,562)	-	(367,089)
48 49	Additional Income Taxes on Deficiency:	-	17,642	-	15,924	4,402	-	37,968
50 51	REVENUE REQUIREMENTS:	8,669,731	120,230	-	596,718	51,480	3,667	9,441,827
52	NEVENUE REQUIREMENTS.	0,003,731	120,230		330,710	51,400	3,007	3,441,021
53								
54								
55 56	RATE BASE: Utility Plant in Service				1,567,056	279,127		1,846,183
	Accumulated Depreciation - S/L				(396,408)	(65,931)		(462,339)
58	Accumulated Depreciation - Deferred Taxes				(223,168)	(39,564)		(262,732)
59 60	Construction Work in Progress				2,624	9,651		12,275
60 61	Net Plant in Service	-	-	-	950,104	183,283	-	1,133,387
62	Gas Stored Underground:		734,415					734,415
63	Working Capital Allowance				(288,098)	(58)		(288,155)
64 65	Prepayments				-	-		-
65 66	Regulatory Assets & Liabilities Materials & Supplies:				- 880	- 34		- 913
67	Customer Deposits				000	-		-
68	TOTAL RATE BASE	-	734,415	-	662,886	183,259	-	1,580,560
69	% of Rate Base	0.0000%	46.4655%	0.0000%	41.9400%	11.5946%	0.0000%	100.0000%

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document No. 12 Schedule 1.1 - Revenue Requirements by Customer Class Page 11 of 61

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE		PURCHASED	GAS SUPPLY ACQUISITION	DAILY FIRM CAPACITY			ENHANCED OTHER	
NO. 1	NNG Agriculture Grain Dryer - Class 1	GAS COST	COST	COST	DEMAND	CUSTOMER	SERVICES	TOTAL
2	Operation & Maintenance Expense:							
3 4	Production: Purchased Gas Cost	579,568						579,568
5	Gas Supply Acquisition Cost	579,508	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:					5 000		5 000
12 13	Allocable Transport Allocable					5,080	-	5,080
14	Customer Sales:					-		-
15	Administrative & General:	-	473		18,773	4,091	-	23,337
16 17	Total Operation & Maintenance Expense:	579,568	1,445	-	33,565	19,207	6,370	640,156
18	Depreciation & Amort Expense:				40,780	16,013		56,793
19					.,			
20	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE 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 26	Real Estate & Property Total Taxes Other Than Income Taxes:	-	2,152 2,158	-	9,970 13,398	11,210 11,967	-	23,332 27,524
20 27	Total Taxes Other Than income Taxes.	-	2,156	-	13,390	11,907	-	27,524
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29			(0.1.1)		(070)	(1.10.1)		(0.004)
30 31	Income Taxes	-	(211)	-	(979)	(1,101)	-	(2,291)
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33								
34 35	TOTAL EXPENSES:	579,568	3,392	-	86,765	46,086	6,370	722,182
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(292)		(292)
38 39	Acct 488 - Miscellaneous Revenue Acct 493 - Rent from Gas Property		(4)		(19)	(9)		(9)
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	(4)	-	(19)	(21)	-	(44)
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous		(1)		(10)	(109)		(109)
43 44	Total Other Operating Income:	-	(4)	-	(19)	(431)	-	(454)
45	Actual Return (Net Operating Income)	-	(755)	-	(3,497)	(3,931)	-	(8,183)
46								
47 48	Return Income Deficiency	-	4,224	-	19,571	22,004	-	45,800
40	Additional Income Taxes on Deficiency:	-	1,179	-	5,464	6,143	-	12,786
50								
51 52	REVENUE REQUIREMENTS:	579,568	8,037	-	108,284	69,871	6,370	772,131
53								
54								
55	RATE BASE:				170 171	100.001		070.050
56 57	Utility Plant in Service Accumulated Depreciation - S/L				478,171 (121,381)	400,884 (100,782)		879,056 (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 61	Net Plant in Service	-	-	-	291,569	255,774	-	547,343
62	Gas Stored Underground:		49,095					49,095
63	Working Capital Allowance				(64,325)	(100)		(64,425)
64	Prepayments				-	-		-
65 66	Regulatory Assets & Liabilities 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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1		649 6091	6031	6031	DEMAND	COSTOMEN	SERVICES	IUIAL
2 3	Operation & Maintenance Expense: Production:							
4	Purchased Gas Cost	2,377,385						2,377,385
5	Gas Supply Acquisition Cost		3,990					3,990
6 7	Daily Firm Capacity Cost Total - Production	2,377,385	3,990		52 52			2,381,427
8		2,377,303	3,990	-	52	-	-	2,301,427
9	Transmission				4,692			4,692
10 11	Distribution: Customer Accounts and Services:				58,019	9,876	5,364	73,260
12	Allocable					4,278		4,278
13	Transport Allocable						-	-
14 15	Customer Sales: 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 19	Depreciation & Amort Expense:				170,057	16,238		186,295
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22 23	Retirement Benefits - FED		26		-	- 33		- 183
23 24	Unathor. Ins Tax, Excise Tax & Use Tax IBS Payroll Tax	-	20	-	124 14,213	3,029	-	17,242
25	Real Estate & Property		8,828	-	42,311	11,241	-	62,379
26 27	Total Taxes Other Than Income Taxes:	-	8,854	-	56,648	14,303	-	79,804
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		(47)		(00)	(8)		(8)
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	(17)	-	(80)	(21)	-	(118)
41	Acct 495 - Gas True-up	-						-
42	Acct 495 - Miscellaneous		(47)		(00)	(92)		(92)
43 44	Total Other Operating Income:	-	(17)	-	(80)	(366)	-	(463)
45 46	Actual Return (Net Operating Income)	-	(22,133)	-	(106,084)	(28,184)	-	(156,401)
47	Return Income Deficiency	-	36,366	-	174,300	46,307	-	256,972
48 49 50	Additional Income Taxes on Deficiency:	-	4,838	-	23,187	6,160	-	34,185
51	REVENUE REQUIREMENTS:	2,377,385	32,969	-	456,297	70,953	5,364	2,942,969
52 53								
54								
55 56	RATE BASE: Utility Plant in Service				2,029,056	395,365		2,424,421
50 57	Accumulated Depreciation - S/L				(515,063)	(96,088)		2,424,421 (611,151)
58	Accumulated Depreciation - Deferred Taxes				(288,718)	(56,040)		(344,759)
59 60	Construction Work in Progress				11,955	13,238		25,193
61	Net Plant in Service	-	-	-	1,237,230	256,474	-	1,493,704
62	Gas Stored Underground:		201,389					201,389
63	Working Capital Allowance				(272,857)	(84)		(272,941)
64 65	Prepayments Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				870	49		919
67 68	Customer Deposits 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%	1,423,070
00		0.000070	14.101770	0.000070	07.020270	10.020170	0.000070	100.000070

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

No. Control Contro Control Control Control Control Con		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
December & Default Server B2.985 139 B2.985 139 B2.985 139 Total - Fronziston 62.995 139 2 - - 85.138 Turnscion 62.995 139 - 2 - - 85.138 Turnscion 111 111 111 111 111 111 Distribution 62.995 139 - 2 - - 85.138 Turnscion 1111 111 1111				ACQUISITION	CAPACITY	DEMAND	CUSTOMER	OTHER	TOTAL
Production Days Free Capacity Cost Days Free Capacity Cost Data Production December Cost Data Free Capacity Cost Free C		Operation & Maintenance Expense:							
bally Fire Capacity Cost 2 2 2 2 2 1813 Tatarinisation 82.995 130 - 2 - - 88.138 Datarinisation 111 - 111 - 111 - 111 Datarinisation 602 - 602 603 <td< td=""><td>3 4</td><td>Production: Purchased Gas Cost</td><td>82,995</td><td>139</td><td></td><td></td><td></td><td></td><td></td></td<>	3 4	Production: Purchased Gas Cost	82,995	139					
Tamentaline Detrolution: According Tamentalize (according) Tament Allocatile (according) Tament Allocatile (according) <thtament allocatile<br="">(according) <thtamen< td=""><td>6</td><td>Daily Firm Capacity Cost</td><td>00.005</td><td></td><td></td><td></td><td></td><td></td><td>2</td></thtamen<></thtament>	6	Daily Firm Capacity Cost	00.005						2
10 Dialithuiton: Tocality 7/3 800 7/9 2.287 Cautomalia Tocality Tocality Tocality Tocality 662 662 662 Cautomaria 1.88 674 2.475 680 744 2.475 Administrative & General: - 68 1.888 754 88.587 Total Careforms & Mainternance Expense: 1.980 2.401 5.785 7.88 7.88 88.587 Totas Other Than Income Taxes: - 1 2 2 - 6 Totas Chart Than Income Taxes: - 1 2 2 - 6 Totas Chart Than Income Taxes: - 1 2 2 - 6 Total Expension Taxes: - - - - - - - 2.327 Total Expension Taxes: - - - - - - - - - - - - - - - - - <		Iotal - Production	82,995	139	-	2	-	-	83,136
Allocable 502 602 602 Taranged Allocable - <	10	Distribution:					800	754	
14 Customer Sales: - - - - - - 2.745 1.896 754 88.697 16 Total Operation & Mantemanore Expense: 82.995 207 - 2.745 1.896 754 88.697 17 Experision & Anont Expense: 4.615 1.170 5.765 18 Storm Tank Income Taxes: - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>602</td> <td></td> <td>602</td>							602		602
15 Administrative & General: - 68 1.889 4.94 - 2.441 Total Operation & Multimations Expense: 207 - 2.745 1.889 754 8.887 Depreciation & Annot Expense: 4.615 1.170 5.765 Taxes Offer Than Income Taxes: - - - - - - Unerropyment Comp - FEO & S ATTE - 1 - 2 2 - 6 Total Taxes Offer Than Income Taxes: - 1 - 2 2 - 6 Total Taxes Offer Than Income Taxes: - 1 - 2 2 - 6 Total Taxes Offer Than Income Taxes: - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>								-	
16 Total Operation & Annot Expense: 82.995 207 2.745 1.886 754 88.597 16 Deprecision & Annot Expense: 4.615 1.170 5.785 17 Stars Offer Than Income Faces: - <td< td=""><td></td><td></td><td>-</td><td>68</td><td></td><td>1,889</td><td></td><td>-</td><td></td></td<>			-	68		1,889		-	
10 Depreciation A Amone Expense: 4,815 1,170 5.785 10 Taxes Ofher Than Income Taxes: - - - - 11 Taxes Ofher Than Income Taxes: - 1 - 2 2 - 6 11 - 20 346 7.42 652 - 1.020 12 Total Taxes Other Than Income Taxes: - <td>16</td> <td></td> <td>82,995</td> <td></td> <td>-</td> <td></td> <td></td> <td>754</td> <td></td>	16		82,995		-			754	
10 Takes Other Than Income Takes: .	18	Depreciation & Amort Expense:				4,615	1,170		5,785
22 Unathor. Ins Tax, Excise Tax & Use Tax - 1 - 2 2 - 6 HisP Synol Tax - 308 - 742 852 - 1.000 Total Taxes Other Than Income Taxes: -	20 21	Unemployment Comp - FED & STATE				-	-		-
1BS Payoll Tax 346 74 420 Red Estals A Propyring - 308 - 742 852 - 1.000 20 Total Taxes Other Than Income Taxes: - 309 - 1.000 928 - 2.327 20 Other Income Taxes: - - - - - - 2.327 20 Other Income Taxes: - <			-	1	-	- 2	- 2	-	- 6
28 Total Taxes Other Than Income Taxes: - 309 - 1.090 928 - 2.327 20 Other Income Batore Income Taxes: -	24	IBS Payroll Tax				346	74		420
Other Income Before Income Taxes; -					-			-	
Income Taxes - (30) - (73) (84) - (187) Other Income After Income Taxes: -	27		_	-	-	-			-
Other Income After Income Taxes: - <		Income Taxes	_	(30)	_	(73)	(84)		(187)
34 TOTAL EXPENSES: 82,995 486 - 8,377 3,901 754 96,513 36 Other Operating Income (Revenue Credits): . <	31 32		-	-	-	-	-	-	-
35 Other Operating Income (Revenue Credits): (35) (36) 7 Acct 487 - Late Payments (36) (37) 8 Acct 482 - Miscellaneous Revenue (1) (1) (1) 9 Acct 493 - Rent from Gas Property - (1) (2) - (4) 9 Acct 493 - Inscripto France - - - (1) (2) - (4) 4 Acct 495 - Gas Tine-up - - (1) - (1) <td></td> <td>TOTAL EXPENSES:</td> <td>82,995</td> <td>486</td> <td>-</td> <td>8,377</td> <td>3,901</td> <td>754</td> <td>96,513</td>		TOTAL EXPENSES:	82,995	486	-	8,377	3,901	754	96,513
37 Act 487 - Lise Payments (35) (35) 38 Act 488 - Miscellaneous Revenue (1) (1) (1) 39 Act 498 - Miscellaneous Revenue (1) (2) - (4) 40 Act 498 - Miscellaneous Revenue (1) (2) - (4) 41 Act 498 - Miscellaneous - - - (1) (2) - (4) 42 Act 498 - Miscellaneous - (1) - (1) (2) - (4) 43 Total Other Operating Income: - (1) - (1) (2) - (4) 44 Actual Return (Net Operating Income) - (263) - 632 726 - 1,621 45 Actual Return Income Deficiency - 234 - 564 648 - 1,446 46 Additional Income Taxes on Deficiency: - 169 - 406 467 - 1,042 57 Actual REMENTS: 82,995 1,151 - 9,978 5,692 754 100,05		Other Operating Income (Revenue Credite):							
39 Acct 493 - Rent from Gas Property - (1) - (1) (2) - (4) 40 Acct 495 - Gas True-up - - - - - - - - (13) (13) (13) 41 Acct 495 - Gas True-up - - (13) (13) (13) (13) 42 Acct 495 - Gas True-up - (11) - (11) - (13) (13) 43 Acct 495 - Gas True-up - (11) - (11) - (13) (13) 44 Acct 495 - Gas True-up - (11) - (11) - (13) (13) 45 Actual Return (Net Operating Income) - 263 - 632 726 - 1,621 46 Additional Income Taxes on Deficiency - 169 - 406 467 - 1,042 57 Accumulated Depreciation - S/L 82,995 1,151 - 9,978 5,692 754 100,569 58 Accumulated Depreciation - S/L	37	Acct 487 - Late Payments					()		
41 Acct 495 - Gas True-up - <td></td> <td></td> <td>-</td> <td>(1)</td> <td>-</td> <td>(1)</td> <td></td> <td>-</td> <td></td>			-	(1)	-	(1)		-	
42 Act 495 - Miscellaneous (13) (13) 43 Total Other Operating Income: - (1) - (1) (50) - (52) 44 - 0 - 0 - (52) - 1621 46 - 263 - 632 726 - 1,621 47 Return Income Deficiency - 234 - 564 648 - 1,446 48 Additional Income Taxes on Deficiency: - 169 - 406 467 - 1,042 50 REVENUE REQUIREMENTS: 82,995 1,151 - 9,978 5,692 754 100,569 53 - - - 9,078 5,692 754 100,569 54 Accumulated Depreciation - S/L - - 9,978 5,692 754 100,569 55 Construction Work in Progress - - 9,978 5,692 754 100,569 56 Construction Work in Progress - - 23,376 19,444<			_				-		-
44 Actual Return (Net Operating Income) - 263 - 632 726 - 1,621 46 Return Income Deficiency - 234 - 564 648 - 1,446 47 Return Income Deficiency - 234 - 564 648 - 1,446 48 Additional Income Taxes on Deficiency: - 169 - 406 467 - 1,042 50 REVENUE REQUIREMENTS: 82,995 1,151 - 9,978 5,692 754 100,569 51 REVENUE REQUIREMENTS: 82,995 1,151 - 9,978 5,692 754 100,569 53 - - 38,654 31,742 70,395 70,31 70,31 70,31 70,31 <td< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td><td>(13)</td><td></td><td>(13)</td></td<>			-				(13)		(13)
45 Actual Return (Net Operating Income) - 263 - 632 726 - 1,621 46 7 Return Income Deficiency - 234 - 564 648 - 1,446 47 Return Income Deficiency - 169 - 406 467 - 1,042 48 Additional Income Taxes on Deficiency: - 169 - 406 467 - 1,042 50 REVENUE REQUIREMENTS: 82,995 1,151 - 9,978 5,692 754 100,569 52 53 - - 9,879 6,652 754 100,569 54 FATE BASE: - - 9,879 8,654 31,742 70,395 56 Utility Plant in Service - - 38,654 31,742 70,395 57 Accumulated Depreciation - Deferred Taxes (5,505) (4,500) (10,005) 59 Construction Work in Progress - - 23,376 19,444 42,820 60 Norking Capital Allowance		Total Other Operating Income:	-	(1)	-	(1)	(50)	-	(52)
47 Return Income Deficiency - 234 - 564 648 - 1,446 48 Additional Income Taxes on Deficiency: - 169 - 406 467 - 1,042 50 REVENUE REQUIREMENTS: 82,995 1,151 - 9,978 5,692 754 100,569 52 - 9,978 5,692 754 100,569 - 169 - 406 467 - 1,042 53 RTE BASE: - 9,978 5,692 754 100,569 -	45	Actual Return (Net Operating Income)	-	263	-	632	726	-	1,621
49 Additional Income Taxes on Deficiency: - 169 - 406 467 - 1,042 51 REVENUE REQUIREMENTS: 82,995 1,151 - 9,978 5,692 754 100,569 52 53 5 754 100,569 100,559 100,569 <td>47</td> <td>Return Income Deficiency</td> <td>-</td> <td>234</td> <td>-</td> <td>564</td> <td>648</td> <td>-</td> <td>1,446</td>	47	Return Income Deficiency	-	234	-	564	648	-	1,446
51 REVENUE REQUIREMENTS: 82,995 1,151 - 9,978 5,692 754 100,569 52 53 54 55 RATE BASE: 38,654 31,742 70,395 56 Utility Plant in Service (9,819) (8,576) (18,396) 57 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 - - - 23,376 19,444 - 42,820 61 7,031 7,031 7,031 7,031 7,031 6,478) -	49	Additional Income Taxes on Deficiency:	-	169		406	467	-	1,042
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 - - - 23,376 19,444 - 42,820 62 Gas Stored Underground: 7,031 - - 7,031 - 7,031 63 Working Capital Allowance -	51 52	REVENUE REQUIREMENTS:	82,995	1,151	-	9,978	5,692	754	100,569
55 RATE BASE: 38,654 31,742 70,395 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 - - - 23,376 19,444 - 42,820 62 Gas Stored Underground: 7,031 - - 7,031 - 1,031 63 Working Capital Allowance - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>									
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 - - - 23,376 19,444 - 42,820 62 Gas Stored Underground: 7,031 - 7,031 7,031 7,031 63 Working Capital Allowance 6,478) (12) (6,490) 6,490) 64 Prepayments - - - - - - 65 Regulatory Assets & Liabilities - <									
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 - - - 23,376 19,444 - 42,820 62 Gas Stored Underground: 7,031 - 7,031 7,031 63 Working Capital Allowance (6,478) (12) (6,478) (6,478) 64 Prepayments - - - - - - 65 Regulatory Assets & Liabilities - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>									
59 Construction Work in Progress 47 779 825 60 Net Plant in Service - - 23,376 19,444 - 42,820 61 - - - 23,376 19,444 - 42,820 62 Gas Stored Underground: 7,031 7,031 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									
61 7,031 7,031 7,031 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 - 16,919 19,439 - 43,389							779		
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 - 16,919 19,439 - 43,389		Net Plant in Service	-	-	-	23,376	19,444	-	42,820
64 Prepayments - - 65 Regulatory Assets & Liabilities - - 66 Materials & Supplies: 21 7 28 67 Customer Deposits - - 68 TOTAL RATE BASE - 16,919 19,439 - 43,389	62			7,031					
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						(6,478)	(12)		(6,490)
66 Materials & Supplies: 21 7 28 67 Customer Deposits - - - 68 TOTAL RATE BASE - 7,031 - 16,919 19,439 - 43,389	65	Regulatory Assets & Liabilities				-	-		-
68 TOTAL RATE BASE - 7,031 - 16,919 19,439 - 43,389	66	Materials & Supplies:				21	7		28
				7 031	-	16 919	- 19 439	-	43 389
			0.0000%		0.0000%			0.0000%	

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 4 5 6	Production: Purchased Gas Cost Gas Supply Acquisition Cost Daily Firm Capacity Cost	69,143	116		39			69,143 116 39
7	Total - Production	69,143	116	-	39	-	-	69,298
8 9 10	Transmission Distribution:				151 1,024	97	84	151 1,204
11	Customer Accounts and Services: Allocable					67		67
12 13	Transport Allocable					07	-	67 -
14	Customer Sales:		50		000	-		-
15 16	Administrative & General: Total Operation & Maintenance Expense:	- 69,143	<u>56</u> 172	-	<u>982</u> 2,196	54 217	- 84	1,092 71,813
17								
18 19	Depreciation & Amort Expense:				3,934	142		4,076
20 21 22	Taxes Other Than Income Taxes: Unemployment Comp - FED & STATE Retirement Benefits - FED				-	:		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	1	-	3	0	-	4
24 25	IBS Payroll Tax Real Estate & Property		257		162 1,029	35 103		197 1,388
25	Total Taxes Other Than Income Taxes:	-	257	-	1,194	137	-	1,589
27 28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30	Income Taxes	-	(25)	-	(101)	(10)	-	(136)
31 32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34	TOTAL EXPENSES:	69,143	405	-	7,224	487	84	77,342
35 36 37	Other Operating Income (Revenue Credits): Acct 487 - Late Payments					(4)		(4)
38 39	Acct 488 - Miscellaneous Revenue Acct 493 - Rent from Gas Property	_	(0)	_	(2)	(0) (0)	_	(0) (3)
40 41	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up	-	(0)	-	(2)	-	-	-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:	-	(0)	-	(2)	(1)	-	(1) (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 50	Additional Income Taxes on Deficiency:	-	141	-	564	56	-	761
51 52	REVENUE REQUIREMENTS:	69,143	959	-	9,445	703	84	80,334
53								
54 55 56	RATE BASE: Utility Plant in Service				44,542	3,835		48,378
57	Accumulated Depreciation - S/L				(11,809)	(1,047)		(12,856)
58 59	Accumulated Depreciation - Deferred Taxes Construction Work in Progress				(6,350) 201	(544) 97		(6,894) 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)
	Prepayments Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				10	1		10
67 68	Customer Deposits 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%

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

	[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							-	
3	Operation & Maintenance Expense: Production:							
4	Purchased Gas Cost	19,558,103	07.070					19,558,103
5 6	Gas Supply Acquisition Cost Daily Firm Capacity Cost		37,978		21,428			37,978 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 12	Customer Accounts and Services: Allocable					1,480,630		1,480,630
13	Transport Allocable					,,	-	-
14 15	Customer Sales: 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	Depreciation & Amort Expense.				1,327,399	2,330,739		3,000,339
20	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	246	-	1,064	5,414	-	6,724
24 25	IBS Payroll Tax Real Estate & Property	-	84,029	-	82,261 363,032	17,532 1,847,888	-	99,794 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 31	Income Taxes	-	(8,251)	-	(35,649)	(181,456)	-	(225,356)
32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34 35	TOTAL EXPENSES:	19,558,103	132,459	-	2,307,894	9,278,155	-	31,276,611
36	Other Operating Income (Revenue Credits):							
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(125,180) (3,953)		(125,180) (3,953)
39	Acct 493 - Rent from Gas Property	-	(159)	-	(687)	(3,495)	-	(4,340)
40 41	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up					-		-
42	Acct 495 - Miscellaneous	_				(46,604)		(46,604)
43 44	Total Other Operating Income:	-	(159)	-	(687)	(179,232)	-	(180,078)
44	Actual Return (Net Operating Income)	-	(33,211)	-	(143,484)	(730,353)	-	(907,048)
46 47	Potura Incomo Doficionav		168,687		728,783	3,709,618		4,607,088
48	Return Income Deficiency	-	100,007	-	120,103	3,709,018	-	4,007,000
49 50	Additional Income Taxes on Deficiency:	-	46,049	-	198,949	1,012,682	-	1,257,681
51	REVENUE REQUIREMENTS:	19,558,103	313,825	-	3,091,456	13,090,870	-	36,054,253
52 53								
54								
55 56	RATE BASE:				15 715 270	78,007,664		02 722 042
50	Utility Plant in Service Accumulated Depreciation - S/L				15,715,379 (4,166,650)	(25,588,186)		93,723,043 (29,754,835)
58	Accumulated Depreciation - Deferred Taxes				(2,240,577)	(11,059,540)		(13,300,117)
59 60	Construction Work in Progress Net Plant in Service	-	-	-	76,709 9,384,862	814,100 42,174,039	-	890,810 51,558,900
61								
62 63	Gas Stored Underground: Working Capital Allowance		1,916,967		(1,106,322)	(42,884)		1,916,967 (1,149,206)
64	Prepayments					(12,001)		-
65 66	Regulatory Assets & Liabilities Materials & Supplies:				- 3,399	- 25,183		- 28,582
67	Customer Deposits					-		-
68 60	TOTAL RATE BASE	-	1,916,967	- 0.0000%	8,281,938	42,156,338	- 0.0000%	52,355,243
69	% of Rate Base	0.0000%	3.6615%	0.0000%	15.8187%	80.5198%	0.0000%	100.0000%

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

NA PURCINES DAS BURTY ADD STATE DAS BURTY COST DAS HUT YMM COST DEMAND CUTTURE PERMONE DEMAND DEMAND NO SCONSCILINTE CLEINT CLEAT CALCIONI DEMAND CUTTURE DEMAND CUTTURE DEMAND CUTTURE DEMAND DE		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
Operation & Mathematical Expanse: Introduce of a cost of Day Segret X-publishor of the Day Firm Calcely (Cost Day Segret X-publishor Of the Day Segret X-publishor Day Segret X-publishor Of the Day Segret X-publisho				ACQUISITION	CAPACITY	DEMAND	CUSTOMER	OTHER	TOTAL
Production: 1416.190	1		0,10 0001	0001	0001	DEMOTIO	COOTOMEN	GERMOLO	
4 Purchase Cost 1,445,190 2.749 1.551 7.64 7 Cast, Production Cost 1,510 - 1,445,190 2.749 7 Cast, Production Cost 1,510 - - 1,445,190 7 Cast, Production Cost 3,531 - - 1,445,190 7 Cast, Production Cost 3,533 - - 1,445,190 7 Cast, Production Cost 3,533 - - 1,445,190 7 Cast, Production Cost - 1,537 - 1,445,190 - 7 Cast, Production Cost - 1,53,07 - 1,53,07 1,53,07 1,53,07 7 Cast, Production Cost -	2								
bits/file Disty/file 1531 1531 153 Tartal-Production 14/16,180 2/4/4 1551 - 14/20.400 Tarsenization 2.8,483 13.574 135.074 135.074 Distribution: 2.8,493 14.50.00 14.50.00 155.074 155.074 Cutationer Accounts and Bevroes: - - - - - Cutationer Sales: - 1.53.074 155.000 158.000 158.000 Tarse Other Then Isoner Taxe: - 1.53.074 158.000 158.000 Tarse Other Then Isoner Taxe: - 1.53.074 158.000 158.000 Tarse Other Then Isoner Taxe: -	4		1,416,190	0.740					
7 Table Production 1.416.160 2.749 1.511 . 1.420.489 7 Transition 3.800 3.800 3.800 3.800 1 Catabone Accords and Services: 3.600 1.53.74 1.53.74 1.53.74 1 Atcashe 1.53.74 1.53.74 1.53.74 1.53.74 1 Table Properties & Contral of Services: 1.416.100 4.05.97 420.597 1.60.559 2.23.620 1 Table Properties & Amort Expense: 1.416.100 4.04.94 4.05.97 1.60.559 2.23.620 1 User Reformant Corp F2D & St XFLE -				2,749		1 551			
a Transmission 3.33			1,416,190	2,749	-		-	-	
0 Delinibulic: 25.483 14.069 - 169.5374 0 Delinibulic: 153.974 - 153.974 - 1 Administrative & General: -		Transmission				2 820			2 820
Allocable 13,074 10,074 Target Allocable - 138 9720 12,010 130,095 Total Operation & Maintenance Expense - 138 9720 12,010 130,095 Target Allocable - 40,597 422,081 - 138,095 Deprecision & Anort Expense - - - - - Target Allocable -							144,096	-	
Transport Allocable							450.074		450.074
14 Customer Sales: - - - - - 13.88 - 13.88 - 13.88 - 13.88 13.82 14.82 13.82 14.82 13.82 12.11 13.83 14.82 12.11 13.83 14.82 14.83 14.							153,974	-	
14 10 Operation & Mantemanae Expense: 1/416.190 4.084 - 40.567 422.081 - 1.882.922 10 perpending & Annot Expense: 96.067 168.569 203.026 11 ares Other Than Income Taxes: - <	14	Customer Sales:					-		-
Dependence 95,067 108,559 283,856 Tass Other Than Income Taxes: -			- 1 /16 190					-	
Taxes Other Than Income Taxes: - <td< td=""><td></td><td>Total Operation & Maintenance Expense.</td><td>1,410,130</td><td>4,004</td><td>-</td><td>40,007</td><td>422,001</td><td>-</td><td>1,002,922</td></td<>		Total Operation & Maintenance Expense.	1,410,130	4,004	-	40,007	422,001	-	1,002,922
10 Takes Other Than Income Taxes:		Depreciation & Amort Expense:				95,067	168,559		263,626
1 Unemployment Comp. FED & STATE - <		Taxes Other Than Income Taxes:							
22 Unathor, Ins Tax, Excise Tax & Use Tax - 18 - 76 389 - 483 185 Payori Tax - 0.081 - 20.011 132.739 - 106.831 17 Ical Taxes Other Than Income Taxes: - 0.099 - 31.711 134.339 - 172.209 10 Income Taxes - - - - - - - 172.209 10 Income Taxes - 0 -	21	Unemployment Comp - FED & STATE				-	-		-
185 Payrol Tax 5.83 1.211 6.884 Real Easte & Proper Vanes: - 6.009 31,771 134,339 - 172.209 20 Other Income Taxes: - 6.009 - 31,771 134,339 - 172.209 20 Other Income Taxes: -				18		- 76	- 380		-
28 Total Taxes Other Than Income Taxes: - 6,099 - 31,771 134,339 - 172,209 20 Other Income Taxes: - <td< td=""><td>24</td><td></td><td></td><td>10</td><td></td><td></td><td></td><td></td><td></td></td<>	24			10					
Other Income Bafore Income Taxes: .			-		-			-	
22 Other Income Taxes: -		Total Taxes Other Than Income Taxes:	-	6,099	-	31,771	134,339	-	172,209
30 Income Taxes . (597) . (2,554) (13,035) . (16,166) 31 Other Income After Income Taxes: . <t< td=""><td>28</td><td>Other Income Before Income Taxes:</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>	28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
32 Other Income After Income Taxes: -	30	Income Taxes	-	(597)	-	(2,554)	(13,035)	-	(16,186)
34 TOTAL EXPENSES: 1,416,190 9,586 - 164,851 711,944 - 2,302,571 36 Other Operating Income (Revenue Credits): (879) (279) (279) 37 Acct 489 - Minetom Cas Property - (12) (49) (251) - (3294) 38 Acct 489 - Minetomental Rents - <t< td=""><td>32</td><td>Other Income After Income Taxes:</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>	32	Other Income After Income Taxes:	-	-	-	-	-	-	-
37 Acct 497 - Late Payments (8,448) (6,449) 38 Acct 493 - Meend neous Revenue (279) (279) 39 Acct 493 - Meend neous Revenue - (312) 41 Acct 493 - Meend neous Revenue - - 42 Acct 495 - Miscellaneous Revenue - - - 44 Acct 495 - Miscellaneous Revenue - - - - 44 Acct 495 - Miscellaneous Revenue -	34	TOTAL EXPENSES:	1,416,190	9,586	-	164,851	711,944	-	2,302,571
38 Acct 488 - Miscellameous Revenue (279) (279) 9 Acct 493 - Rent from Gas Property - (12) - (49) (221) - (312) 41 Acct 493 - Interdepartmental Rents - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(0.040)</td> <td></td> <td>(0.040)</td>							(0.040)		(0.040)
39 Acct 493 - Rent from Gas Property - (12) - (49) (251) - (312) 40 Acct 495 - Miscellaneous - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
41 Acct 495 - Gas True-up	39	Acct 493 - Rent from Gas Property	-	(12)	-	(49)		-	
42 Act 495 Miscellaneous (3,294) (3,294) 43 Total Other Operating Income: - (12) - (49) (12,672) - (12,733) 44 - - (12) - (18,773) - (12,672) - (12,733) 45 Actual Return (Net Operating Income) - 2,770 - 11,847 60,456 - 75,073 46 - 7,035 - 30,090 153,552 - 190,677 47 Return Income Deficiency: - 3,333 - 14,255 72,744 - 90,331 50 REVENUE REQUIREMENTS: 1,416,190 22,712 - 220,993 986,025 - 2,645,919 51 REVENUE REQUIREMENTS: 1,416,190 22,712 - 220,993 986,025 - 2,645,919 52 - 1,416,190 22,712 - 220,993 986,025 - 2,645,919 53 RATE BASE: - 1,120,992 5,581,912 6,702,904 (5,120,916,917,916,913,916,916,							-		-
44 Actual Return (Net Operating Income) - 2,770 - 11,847 60,456 - 75,073 45 Return Income Deficiency - 7,035 - 30,090 153,552 - 190,677 47 Additional Income Taxes on Deficiency: - 3,333 - 14,255 72,744 - 90,331 51 REVENUE REQUIREMENTS: 1,416,190 22,712 - 220,993 986,025 - 2,645,919 53 - 1,20,992 5,581,912 6,702,904 54 - (297,774) (1,821,836) (2,119,610) 55 RATE BASE: - 1,20,992 5,581,912 6,702,904 56 Net Plant in Service 1,20,992 5,581,912 6,702,904 57 Accumulated Depreciation - S/L (297,774) (1,821,836) (2,119,610) 58 RATE BASE: - - 668,769 3,029,457 - 3,682,27 60 Net Plant in Service - - - - - 1,87,73 62 Gas Sto	42		_				(3,294)		(3,294)
45 Actual Return (Net Operating Income) - 2,770 - 11,847 60,456 - 75,073 46 7 Return Income Deficiency - 7,035 - 30,090 153,552 - 190,677 47 Return Income Deficiency: - 3,333 - 14,255 72,744 - 90,331 48 Additional Income Taxes on Deficiency: - 3,333 - 14,255 72,744 - 90,331 51 REVENUE REQUIREMENTS: 1,416,190 22,712 - 220,993 986,025 - 2,645,919 52 1,416,190 22,712 - 220,993 986,025 - 2,645,919 54 1,416,190 22,712 - 220,993 986,025 - 2,645,919 55 RATE BASE: 1,416,190 22,712 - 220,993 986,025 - 2,645,919 56 Utility Plant in Service 1,416,190 2,712 - 6,702,904 6,702,904 6,702,904 6,702,904 6,702,904 6,702,904 6,712,913		Total Other Operating Income:	-	(12)	-	(49)	(12,672)	-	(12,733)
47 Return Income Deficiency - 7,035 - 30,090 153,552 - 190,677 48 Additional Income Taxes on Deficiency: - 3,333 - 14,255 72,744 - 90,331 50 REVENUE REQUIREMENTS: 1,416,190 22,712 - 220,993 986,025 - 2,645,919 51 REVENUE REQUIREMENTS: 1,416,190 22,712 - 220,993 986,025 - 2,645,919 52 1,416,190 22,712 - 220,993 986,025 - 2,645,919 54 1,416,190 22,712 - 220,993 986,025 - 2,645,919 54 1,416,190 22,712 - 220,993 986,025 - 2,645,919 54 1,416,190 22,712 - 220,993 986,025 - 2,645,919 54 1,416,190 22,712 - 220,993 986,025 - 2,645,919 54 14,115,190 22,712 - 1,20,992,55,581,912 6,6702,0404 (29,7774) (1		Actual Return (Net Operating Income)	-	2,770	-	11,847	60,456	-	75,073
49 Additional Income Taxes on Deficiency: - 3,333 - 14,255 72,744 - 90,331 50 REVENUE REQUIREMENTS: 1,416,190 22,712 - 220,993 986,025 - 2,645,919 51 RATE BASE: 1,416,190 22,712 - 220,993 986,025 - 2,645,919 52 SATE BASE: 1,416,190 22,712 - 220,993 986,025 - 2,645,919 54 Additional Income Taxes on Deficiency: 1,416,190 22,712 - 220,993 986,025 - 2,645,919 54 Additional Income Taxes on Deficiency: 1,416,190 22,712 - 220,993 986,025 - 2,645,919 54 Construction Wink Progres Construction Wink Progres 1,120,992 5,581,912 6,702,904 6,702,904 54 Accumulated Depreciation - S/L Construction Wink In Progress 68,703 (14,21,836) (2,119,610) (2,119,610) (3,029,457) - 3,698,227 56 Rotification Progress Construction Wink In Progress 668,769 3,	47	Return Income Deficiency	-	7,035	-	30,090	153,552	-	190,677
51 REVENUE REQUIREMENTS: 1,416,190 22,712 - 220,993 986,025 - 2,645,919 52 53 54 - 1,20,992 5,581,912 6,702,904 55 RATE BASE: - 1,120,992 5,581,912 6,702,904 56 Utility Plant in Service 1,120,992 5,581,912 6,702,904 57 Accumulated Depreciation - S/L (297,774) (1,821,836) (2,119,810) 58 Accumulated Depreciation - Deferred Taxes (159,836) (791,372) (951,209) 59 Construction Work in Progress - - 66,8141 60 Net Plant in Service - - 3,698,227 61 138,733 - - 3,698,227 62 Gas Stored Underground: 138,733 - - - 63 Working Capital Allowance (75,602) (3,031) (78,633) 64 Prepayments - - - - 67 Customer Deposits - - - - -	49	Additional Income Taxes on Deficiency:	-	3,333	-	14,255	72,744	-	90,331
52 53 54 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 66,8769 3,029,457 - 3,698,227 61 - - - 668,769 3,029,457 - 3,698,227 61 - - - 668,769 3,029,457 - 3,698,227 61 - - - 668,769 3,029,457 - 3,698,227 61 - - - 668,769 3,029,457 - 3,698,227 61 - - - - - - - 3,698,227 62 Gas Stored Underground: 138,733 - - - - - - - - - - - - -		REVENUE REQUIREMENTS:	1 416 190	22 712	-	220 993	986 025		2 645 919
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) (2,119,810) 58 Accumulated Depreciation - S/L (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 - - - 668,769 3,029,457 - 3,698,227 62 Gas Stored Underground: 138,733 - - - 3,698,227 61 138,733 - - - - 3,698,227 62 Gas Stored Underground: 138,733 - - - 3,698,237 63 Working Capital Allowance (75,602) (3,031) (78,633) 64 Prepayments - - - - 67 Regulatory Assets & Liabilities - - - -	52	REVERGE REQUIREMENTO.	1,410,100	22,712	-	220,000	000,020	-	2,040,010
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 - S/L (159,836) (1791,372) (951,209) 50 construction Work in Progress 5,388 60,753 66,141 60 Net Plant in Service - - 668,769 3,029,457 - 3,698,227 61 - - - 668,769 3,029,457 - 3,698,227 62 Gas Stored Underground: 138,733 138,733 - 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 - 138,733 - 593,399 3,028,206 - 3,760,338	54								
57 Accumulated Depreciation - S/L (297,774) (1,821,836) (2,119,610) 58 Accumulated Depreciation - Deferred Taxes (159,836) (791,372) (951,209) 50 Construction Work in Progress 66,141 66,141 66,141 66,141 60 Net Plant in Service - - 668,769 3,029,457 - 3,698,227 61 - - 668,769 3,029,457 - 3,698,227 61 - - - 668,769 3,029,457 - 3,698,227 61 - - - 668,769 3,029,457 - 3,698,227 61 - - - - 68,733 - 138,733 63 Working Capital Allowance (75,602) (3,031) (78,633) -						1 120 002	E E01 010		6 702 004
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 - - - 668,769 3,029,457 - 3,698,227 62 Gas Stored Underground: 138,733 138,733 - 138,733 63 Working Capital Allowance (75,602) (3,031) (78,633) 64 Prepayments - - - 65 Regulatory Assets & Liabilities - - - 66 Materials & Supplies: 232 1,760 2,012 7 Customer Deposits - - - - 68 TOTAL. RATE BASE - 138,733 - 593,399 3,028,206 - 3,760,338									
60 Net Plant in Service - - 668,769 3,029,457 - 3,698,227 61 - - - - 68,769 3,029,457 - 3,698,227 61 - - - - - 138,733 62 Gas Stored Underground: 138,733 - 138,733 - 138,733 63 Working Capital Allowance (75,602) (3,031) (78,633) - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
61 138,733 138,733 62 Gas Stored Underground: 138,733 63 Working Capital Allowance (75,602) 64 Prepayments - 65 Regulatory Assets & Liabilities - 66 Materials & Supplies: 232 67 Customer Deposits - 68 TOTAL RATE BASE -				-	-			-	
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	61					000,100	2,020,107		
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				138,733		(75 602)	(3.024)		
65 Regulatory Assets & Liabilities - - 66 Materials & Supplies: 232 1,760 2,012 67 Customer Deposits - - - 68 TOTAL RATE BASE - 138,733 - 593,399 3,028,206 - 3,760,338						(75,002)			
67 Customer Deposits 68 TOTAL RATE BASE - 138,733 - 593,399 3,028,206 3,760,338	65	Regulatory Assets & Liabilities				-	-		-
68 TOTAL RATE BASE - 138,733 - 593,399 3,028,206 - 3,760,338						232	1,780		2,012
69 % of Rate Base 0.0000% 3.6894% 0.0000% 15.7805% 80.5302% 0.0000% 100.0000%	68		-		-	593,399		-	3,760,338
	69	% of Rate Base	0.0000%	3.6894%	0.0000%	15.7805%	80.5302%	0.0000%	100.0000%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.		PURCHASED	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND		ENHANCED OTHER SERVICES	TOTAL
1	GS-CONSOLIDATED C&I FIRM Class 2	GAS COST	0051	0051	DEMAND	CUSTOMER	SERVICES	TUTAL
2 3	Operation & Maintenance Expense: Production:							
4	Purchased Gas Cost	14,852,083						14,852,083
5	Gas Supply Acquisition Cost		28,825					28,825
6 7	Daily Firm Capacity Cost Total - Production	14,852,083	28,825		<u>16,264</u> 16,264			16,264 14,897,171
8		11,002,000	20,020		10,201			11,001,111
9	Transmission				40,262	000 700		40,262
10 11	Distribution: Customer Accounts and Services:				264,685	293,709	-	558,394
12	Allocable					213,554		213,554
13	Transport Allocable						-	-
14 15	Customer Sales: 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
10	Depreciation & Amort Expense.				993,444	425,544		1,410,900
20	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE 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 26	Real Estate & Property Total Taxes Other Than Income Taxes:		<u>63,776</u> 63,963		271,868 315,219	<u>309,280</u> 319,256		644,925 698,438
27			00,000		010,210	010,200		000,400
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29 30	Income Taxes	_	(6,263)	-	(26,697)	(30,370)	-	(63,329)
31			(0,200)		(20,001)	(00,010)		(00,020)
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 37	Other Operating Income (Revenue Credits): Acct 487 - Late Payments					(12,271)		(12,271)
38	Acct 488 - Miscellaneous Revenue					(388)		(12,271) (388)
39	Acct 493 - Rent from Gas Property	-	(121)	-	(514)	(585)	-	(1,220)
40 41	Acct 494 - Interdepartmentall Rents 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 48	Return Income Deficiency	-	(107,683)	-	(459,038)	(522,207)	-	(1,088,928)
40	Additional Income Taxes on Deficiency:	-	34,951	-	148,990	169,492	-	353,432
50								
51 52	REVENUE REQUIREMENTS:	14,852,083	238,186	-	2,291,907	2,044,007	-	19,426,183
53								
54								
55 56	RATE BASE: 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 60	Construction Work in Progress Net Plant in Service		-	-	55,925 6,976,993	281,073 7,057,427		<u>336,998</u> 14,034,420
61					0,010,000	.,001,421		
62	Gas Stored Underground:		1,454,938		/	(1 00 ···		1,454,938
63 64	Working Capital Allowance Prepayments				(777,173)	(4,204)		(781,377)
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				2,380	2,469		4,849
67 68	Customer Deposits 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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 4	Production: Purchased Gas Cost	1,112,708						1,112,708
5	Gas Supply Acquisition Cost	1,112,700	2,160					2,160
6 7	Daily Firm Capacity Cost	4 440 700	0.400		1,218			1,218
8	Total - Production	1,112,708	2,160	-	1,218	-	-	1,116,086
9	Transmission				3,016	1 000		3,016
10 11	Distribution: Customer Accounts and Services:				13,633	1,839	-	15,472
12	Allocable					902		902
13 14	Transport Allocable Customer Sales:					-	-	-
15	Administrative & General:		1,049		7,637	726	-	9,412
16 17	Total Operation & Maintenance Expense:	1,112,708	3,209	-	25,504	3,466	-	1,144,888
18	Depreciation & Amort Expense:				68,603	2,990		71,593
19	T Others These languages T							
20 21	Taxes Other Than Income Taxes: Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23 24	Unathor. Ins Tax, Excise Tax & Use Tax IBS Payroll Tax	-	14	-	52 2,252	6 480	-	72 2,731
25	Real Estate & Property	-	4,778	-	17,837	2,086	-	24,700
26 27	Total Taxes Other Than Income Taxes:	-	4,792	-	20,140	2,572	-	27,504
27 28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29 30 31	Income Taxes	-	(469)	-	(1,751)	(205)	-	(2,425)
32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34 35	TOTAL EXPENSES:	1,112,708	7,532	-	112,496	8,823	-	1,241,560
36	Other Operating Income (Revenue Credits):							
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(52) (2)		(52) (2)
39	Acct 493 - Rent from Gas Property	-	(9)	-	(34)	(4)	-	(47)
40 41	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up					-		-
41	Acct 495 - Gas True-up 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 48	Return Income Deficiency	-	(10,935)	-	(40,819)	(4,773)	-	(56,527)
48 49 50	Additional Income Taxes on Deficiency:	-	2,618	-	9,775	1,143	-	13,536
50 51 52	REVENUE REQUIREMENTS:	1,112,708	17,845		150,994	13,252	-	1,294,800
53 54								
54 55	RATE BASE:							
56	Utility Plant in Service				761,825	73,513		835,338
57 58	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes				(205,182) (108,726)	(17,891) (10,420)		(223,072) (119,146)
59	Construction Work in Progress				2,139	2,386		4,525
60 61	Net Plant in Service	-	-	-	450,056	47,588	-	497,644
62	Gas Stored Underground:		109,003					109,003
63	Working Capital Allowance		,		(43,277)	(18)		(43,295)
64 65	Prepayments Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				- 131	- 10		- 141
67 68	Customer Deposits		100.003		406 000	-		-
68 69	TOTAL RATE BASE % of Rate Base	0.0000%	109,003 19.3442%	- 0.0000%	406,909 72.2119%	47,581 8.4439%	- 0.0000%	563,493 100.0000%
00		0.000070	10.044270	0.000070	.2.2110/0	0.440070	0.000070	

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 4 5	Production: Purchased Gas Cost Gas Supply Acquisition Cost	1,026,687	2,231					1,026,687 2,231
6	Daily Firm Capacity Cost	1 000 007			168			168
7 8	Total - Production	1,026,687	2,231	-	168	-	-	1,029,086
9 10 11	Transmission Distribution: Customer Accounts and Services:				797 11,531	3,710	3,382	797 18,623
12	Allocable					2,697		2,697
13 14	Transport Allocable Customer Sales:						-	-
14	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 19	Depreciation & Amort Expense:				65,398	5,375		70,772
20 21 22	Taxes Other Than Income Taxes: Unemployment Comp - FED & STATE Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	14	-	23	11	-	49
24	IBS Payroll Tax		4 007		3,134	668		3,801
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:		4,937 4,951		7,813 10,970	3,906 4,585		<u>16,656</u> 20,506
27 28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30	Income Taxes	-	(485)	-	(767)	(384)	-	(1,636)
31 32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34	TOTAL EXPENSES:	1,026,687	7,782	-	101,627	18,155	3,382	1,157,633
35 36 37	Other Operating Income (Revenue Credits): Acct 487 - Late Payments					(155)		(155)
38	Acct 488 - Miscellaneous Revenue		(0)		(45)	(5)		(5)
39 40 41	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up	-	(9)	-	(15)	(7)	-	(32)
42	Acct 495 - Miscellaneous					(58)		(58)
43 44	Total Other Operating Income:	-	(9)	-	(15)	(225)	-	(249)
45 46	Actual Return (Net Operating Income)	-	18,712	-	29,617	14,806	-	63,135
47 48	Return Income Deficiency	-	(10,753)	-	(17,019)	(8,509)	-	(36,281)
49 50	Additional Income Taxes on Deficiency:	-	2,705	-	4,282	2,141	-	9,128
51 52 53 54	REVENUE REQUIREMENTS:	1,026,687	18,437	-	118,491	26,369	3,382	1,193,366
55 56 57	RATE BASE: Utility Plant in Service Accumulated Depreciation - S/L				387,649 (97,481)	147,220 (40,766)		534,869 (138,247)
58	Accumulated Depreciation - Deferred Taxes				(55,138)	(20,870)		(76,007)
59 60	Construction Work in Progress Net Plant in Service	-	-	-	2,569 237,600	3,550 89,134	-	6,119 326,734
61 62	Gas Stored Underground:		112,620					112,620
63	Working Capital Allowance		112,020		(59,537)	(53)		(59,590)
64	Prepayments Regulatory Assets & Liabilities				-	-		-
65 66	Regulatory Assets & Liabilities Materials & Supplies:				- 184	- 31		- 215
67	Customer Deposits					-		-
68 60	TOTAL RATE BASE	- 0.0000%	112,620	- 0.0000%	178,247	89,112	- 0.0000%	379,980
69	% of Rate Base	0.0000%	29.6385%	0.0000%	46.9097%	23.4519%	0.0000%	100.0000%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 4 5	Production: Purchased Gas Cost Gas Supply Acquisition Cost	874,901	1,901					874,901 1,901
6 7	Daily Firm Capacity Cost Total - Production	874,901	1,901		143 143			143 876,945
8		014,001	1,001					010,040
9 10	Transmission Distribution:				567 3,936	1,012	622	567 5,570
11	Customer Accounts and Services:				0,000		022	
12 13	Allocable Transport Allocable					496	_	496
14	Customer Sales:					-		-
15 16	Administrative & General: Total Operation & Maintenance Expense:	- 874,901	<u>924</u> 2,825		9,625 14,272	<u>399</u> 1,907	- 622	10,949 894,527
17		074,301	2,023				022	
18 19	Depreciation & Amort Expense:				50,075	1,645		51,720
20	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE Retirement Benefits - FED				-	-		-
22	Unathor. Ins Tax, Excise Tax & Use Tax	-	12	-	- 11	- 3	-	- 27
24	IBS Payroll Tax		4.007		1,979	422		2,401
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:		4,207 4,219		3,799 5,789	<u>1,148</u> 1,573		<u>9,153</u> 11,581
27								
28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30	Income Taxes	-	(413)	-	(373)	(113)	-	(899)
31 32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34 35	TOTAL EXPENSES:	874,901	6,631	-	69,763	5,012	622	956,929
36	Other Operating Income (Revenue Credits):							
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(29) (1)		(29)
39	Acct 493 - Rent from Gas Property	-	(8)	-	(7)	(1) (2)	-	(1) (17)
40	Acct 494 - Interdepartmentall Rents					-		-
41 42	Acct 495 - Gas True-up Acct 495 - Miscellaneous	-				(11)		- (11)
43 44	Total Other Operating Income:	-	(8)	-	(7)	(42)	-	(57)
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:							0.45.470
56 57	Utility Plant in Service Accumulated Depreciation - S/L				204,729 (51,787)	40,447 (9,844)		245,176 (61,630)
58	Accumulated Depreciation - Deferred Taxes				(29,156)	(5,733)		(34,889)
59 60	Construction Work in Progress Net Plant in Service		-	-	338 124,124	<u>1,313</u> 26,183	-	<u>1,651</u> 150,307
61					,	20,100		
62 63	Gas Stored Underground: Working Capital Allowance		95,970		(37,574)	(10)		95,970 (37,584)
64	Prepayments				(37,374)	(10)		(37,584)
65 66	Regulatory Assets & Liabilities Materials & Supplies:				- 115	- 6		- 121
67	Customer Deposits					-		-
68 60	TOTAL RATE BASE	-	95,970	-	86,665 41,5034%	26,179	-	208,815
69	% of Rate Base	0.0000%	45.9596%	0.0000%	41.5034%	12.5370%	0.0000%	100.0000%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 4 5	Production: Purchased Gas Cost Gas Supply Acquisition Cost	1,523,285	3,310		240			1,523,285 3,310
6 7	Daily Firm Capacity Cost Total - Production	1,523,285	3,310	-	249 249	-	-	249 1,526,844
8 9 10	Transmission Distribution:				907 6,352	217	168	907 6,737
11	Customer Accounts and Services:				0,002		100	
12 13 14	Allocable Transport Allocable Customer Sales:					134	-	134 - -
15	Administrative & General:		1,609		15,393	108	-	17,109
16 17	Total Operation & Maintenance Expense:	1,523,285	4,919	-	22,901	459	168	1,551,731
18 19	Depreciation & Amort Expense:				86,151	336		86,487
20 21 22	Taxes Other Than Income Taxes: Unemployment Comp - FED & STATE Retirement Benefits - FED				-	:		:
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	21	-	18	- 1	-	40
24 25	IBS Payroll Tax Real Estate & Property		7,324		3,237 6,091	690 239		3,926 13,655
25	Total Taxes Other Than Income Taxes:		7,346	-	9,345	930	-	17,621
27 28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30	Income Taxes	-	(719)	-	(598)	(24)	-	(1,341)
31 32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34 35	TOTAL EXPENSES:	1,523,285	11,546	-	117,799	1,702	168	1,654,499
36 37	Other Operating Income (Revenue Credits): Acct 487 - Late Payments					(8)		(8)
38 39	Acct 488 - Miscellaneous Revenue Acct 493 - Rent from Gas Property	_	(14)	_	(12)	(0) (0)	_	(0) (26)
40 41	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up	-	(14)		(12)	-		
42 43	Acct 495 - Miscellaneous Total Other Operating Income:		(14)		(12)	(3)		(3) (37)
44		-		-			-	. ,
45 46	Actual Return (Net Operating Income)	-	(4,807)	-	(3,998)	(157)	-	(8,962)
47 48	Return Income Deficiency	-	16,616	-	13,818	543	-	30,977
49 50	Additional Income Taxes on Deficiency:	-	4,014	-	3,338	131	-	7,483
51 52 53	REVENUE REQUIREMENTS:	1,523,285	27,355	-	130,945	2,207	168	1,683,960
54								
55 56 57	RATE BASE: Utility Plant in Service				330,126	8,657		338,784
58	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes				(83,417) (47,012)	(2,217) (1,227)		(85,634) (48,239)
59	Construction Work in Progress				556 200,253	248		804
60 61	Net Plant in Service	-	-	-	200,203	5,461	-	205,714
62	Gas Stored Underground:		167,093		(04.407)			167,093
63 64	Working Capital Allowance Prepayments				(61,487)	(3)		(61,490)
65	Regulatory Assets & Liabilities				-	•		-
66 67	Materials & Supplies: Customer Deposits				188	2		189 -
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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	Operation & Maintenance Expense:							
3	Production:							
4 5	Purchased Gas Cost Gas Supply Acquisition Cost	33,064	72					33,064 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 13	Allocable Transport Allocable					602		602
13	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 19	Depreciation & Amort Expense:				3,026	1,652		4,678
20	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE Retirement Benefits - FED				-	-		-
22	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 27	Total Taxes Other Than Income Taxes:	-	159	-	991	1,225	-	2,375
28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30 31	Income Taxes	-	(16)	-	(72)	(115)	-	(202)
32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34 35	TOTAL EXPENSES:	33,064	251	-	6,430	4,910	754	45,410
36	Other Operating Income (Revenue Credits):							
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(35) (1)		(35) (1)
39	Acct 493 - Rent from Gas Property	-	(0)	-	(1)	(1) (2)	-	(1) (4)
40	Acct 494 - Interdepartmentall Rents					-		-
41 42	Acct 495 - Gas True-up Acct 495 - Miscellaneous	-				(13)		- (13)
42	Total Other Operating Income:		(0)	-	(1)	(51)	-	(52)
44								
45 46	Actual Return (Net Operating Income)	-	(44)	-	(202)	(321)	-	(567)
47 48	Return Income Deficiency		300	-	1,387	2,204	-	3,891
49 50	Additional Income Taxes on Deficiency:	-	87	-	403	640	-	1,130
51 52 53	REVENUE REQUIREMENTS:	33,064	594	-	8,017	7,381	754	49,810
53 54								
55	RATE BASE:							
56 57	Utility Plant in Service Accumulated Depreciation - S/L				35,368 (8,980)	42,342 (10,938)		77,710 (19,918)
58	Accumulated Depreciation - Deferred Taxes				(5,033)	(6,002)		(11,035)
59	Construction Work in Progress				213	1,239		1,451
60 61	Net Plant in Service	-	-	-	21,568	26,640	-	48,208
62	Gas Stored Underground:		3,627					3,627
63	Working Capital Allowance				(4,819)	(12)		(4,831)
64 65	Prepayments Regulatory Assets & Liabilities				-	-		-
65 66	Regulatory Assets & Liabilities 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%	6 35.6489%	56.6386%	0.0000%	100.0000%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	CONSOLIDATED Agriculture Grain Dryer - Class 2	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1 2	Operation & Maintenance Expense:							
3	Production:	405 000						105 000
4 5	Purchased Gas Cost Gas Supply Acquisition Cost	125,606	273					125,606 273
6	Daily Firm Capacity Cost				-			-
7 8	Total - Production	125,606	273	-	-	-	-	125,879
9	Transmission				321			321
10 11	Distribution: Customer Accounts and Services:				3,969	777	587	5,333
12	Allocable					468		468
13 14	Transport Allocable 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 19	Depreciation & Amort Expense:				11,627	1,189		12,816
20 21	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	2	-	8	2	-	13
24 25	IBS Payroll Tax Real Estate & Property		604	_	974 2,896	208 846		1,182 4,345
26	Total Taxes Other Than Income Taxes:	-	606	-	3,879	1,056	-	5,540
27 28 29	Other Income Before Income Taxes:	-	-	-		-		-
29 30 31	Income Taxes		(59)	-	(284)	(83)		(427)
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33 34 35	TOTAL EXPENSES:	125,606	952	-	24,961	3,783	587	155,890
36	Other Operating Income (Revenue Credits):					((
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(27) (1)		(27) (1)
39	Acct 493 - Rent from Gas Property	-	(1)	-	(5)	(2)	-	(8)
40 41	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up					-		-
42	Acct 495 - Miscellaneous	-				(10)		(10)
43 44	Total Other Operating Income:	-	(1)	-	(5)	(39)	-	(46)
45 46	Actual Return (Net Operating Income)	-	(1,396)	-	(6,695)	(1,955)	-	(10,047)
47 48	Return Income Deficiency	-	2,370	-	11,364	3,319	-	17,053
49 50	Additional Income Taxes on Deficiency:	-	331	-	1,587	463	-	2,381
51 52 53 54	REVENUE REQUIREMENTS:	125,606	2,256	-	31,211	5,571	587	165,231
55	RATE BASE:							
56 57	Utility Plant in Service Accumulated Depreciation - S/L				138,793 (35,231)	30,933 (8,119)		169,726 (43,350)
58	Accumulated Depreciation - Deferred Taxes				(19,749)	(4,385)		(24,134)
59 60	Construction Work in Progress Net Plant in Service				815 84,629	869 19,298		1,685 103.927
61		-		-	04,029	13,290	-	
62 63	Gas Stored Underground: Working Capital Allowance		13,778		(18,628)	(0)		13,778 (18,637)
63 64	Prepayments				(18,628)	(9)		(10,037)
65	Regulatory Assets & Liabilities				-			-
66 67	Materials & Supplies: Customer Deposits				59	- 5		65 -
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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	CONSOLIDATED 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:	0.514						0.544
4 5	Purchased Gas Cost Gas Supply Acquisition Cost	8,511	18					8,511 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 14	Transport Allocable Customer Sales:						-	-
15	Administrative & General:	-	9		251	- 54	-	314
16	Total Operation & Maintenance Expense:	8,511	27	-	366	203	84	9,191
17								
18 19	Depreciation & Amort Expense:				615	117		732
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 25	IBS Payroll Tax Real Estate & Property		41	_	46 98	10 86		56 225
26	Total Taxes Other Than Income Taxes:		41		144	96		223
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29 30	Income Taxes		(4)		(10)	(8)		(22)
30	income raxes	-	(4)	-	(10)	(0)	-	(22)
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 40	Acct 493 - Rent from Gas Property	-	(0)	-	(0)	(0)	-	(0)
40	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up					-		-
42	Acct 495 - Miscellaneous					(1)		(1)
43	Total Other Operating Income:	-	(0)	-	(0)	(6)	-	(6)
44			10		100			233
45 46	Actual Return (Net Operating Income)	-	42	-	102	89	-	233
47	Return Income Deficiency	-	24	-	57	49	-	130
48								
49 50	Additional Income Taxes on Deficiency:	-	22	-	54	47	-	123
50 51	REVENUE REQUIREMENTS:	8,511	153		1,328	587	84	10,662
52	hereite hegoinemento.	0,011	100		1,020	001	01	10,002
53								
54								
55 56	RATE BASE: 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 61	Net Plant in Service	-	-	-	3,110	1,959	-	5,069
62	Gas Stored Underground:		934					934
63	Working Capital Allowance				(873)	(1)		(875)
64	Prepayments				-	-		-
65 66	Regulatory Assets & Liabilities Materials & Supplies:				- 3	- 1		- 4
67	Customer Deposits				3	- '		- 4
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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	CONSOLIDATED C&I Firm/Interruptible Class 2	PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	Operation & Maintenance Expense:							
3	Production:							
4 5	Purchased Gas Cost Gas Supply Acquisition Cost	150,037	326					150,037 326
6	Daily Firm Capacity Cost		520		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:					0.07		007
12 13	Allocable Transport Allocable					267		267
14	Customer Sales:					-		-
15	Administrative & General:	-	158		2,612	215	-	2,986
16 17	Total Operation & Maintenance Expense:	150,037	485	-	5,725	850	335	157,433
18	Depreciation & Amort Expense:				10,778	533		11,310
19 20	Taxes Other Than Income Taxes:							
20	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	2	-	8	1	-	11
24 25	IBS Payroll Tax Real Estate & Property		721		456 2,561	97 387		554 3,670
26	Total Taxes Other Than Income Taxes:		724		3,025	486		4,234
27 28	Other Income Refere Income Taylog				-			
29	Other Income Before Income Taxes:	-		-		-	-	
30 31	Income Taxes	-	(71)	-	(251)	(38)	-	(360)
32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
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 39	Acct 488 - Miscellaneous Revenue Acct 493 - Rent from Gas Property		(1)		(5)	(0) (1)		(0) (7)
40	Acct 494 - Interdepartmentall Rents	-	(1)	-	(0)	-	-	- (7)
41	Acct 495 - Gas True-up	-						-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:		(1)		(E)	(6)		(6) (29)
43	Total Other Operating Income.	-	(1)	-	(5)	(22)	-	(29)
45 46	Actual Return (Net Operating Income)	-	2,601	-	9,232	1,396	-	13,229
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		100,007	2,004		24,004	2,040		100,010
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 59	Accumulated Depreciation - Deferred Taxes Construction Work in Progress				(16,003) 529	(2,069) 352		(18,071) 881
60	Net Plant in Service		-	-	67,176	8,835	-	76,011
61								
62	Gas Stored Underground:		16,458		(9,700)	(5)		16,458
63 64	Working Capital Allowance Prepayments				(8,780)	(5)		(8,785)
65	Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				27	3		30
67 68	Customer Deposits 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%
20		2.500070						

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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		0.10 0001			5211,115	ooo i omert	<u>CERTIFICE</u>	
2 3	Operation & Maintenance Expense: Production:							
4	Purchased Gas Cost	-						-
5 6	Gas Supply Acquisition Cost Daily Firm Capacity Cost		-		767			- 767
7	Total - Production	-	-	-	767	-	-	767
8	_				0.004			0.004
9 10	Transmission Distribution:				3,291 21,634	2,932	2,673	3,291 27,240
11	Customer Accounts and Services:						_,	
12 13	Allocable Transport Allocable					2,132	31,810	2,132 31,810
14	Customer Sales:					-	51,010	-
15	Administrative & General:	-	-		8,332	1,717	15,572	25,620
16 17	Total Operation & Maintenance Expense:	-	-	-	34,024	6,781	50,055	90,860
18	Depreciation & Amort Expense:				80,750	4,248		84,998
19 20	Taxes Other Than Income Taxes:							
20	Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23 24	Unathor. Ins Tax, Excise Tax & Use Tax IBS Payroll Tax	-	-	-	65 3,128	9 667	-	74 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					(0. (75)	(000)		(0.470)
30 31	Income Taxes	-	-	-	(2,175)	(303)	-	(2,479)
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33 34	TOTAL EXPENSES:				137,945	14,488	50,055	202,488
35					101,010	11,100	00,000	202,100
36	Other Operating Income (Revenue Credits): Acct 487 - Late Payments					(100)		(100)
37 38	Acct 488 - Miscellaneous Revenue					(122) (4)		(122) (4)
39	Acct 493 - Rent from Gas Property	-	-	-	(42)	(6)	-	(48)
40 41	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up	_				-		-
42	Acct 495 - Miscellaneous					(46)		(46)
43 44	Total Other Operating Income:	-	-	-	(42)	(178)	-	(220)
44	Actual Return (Net Operating Income)	-	-	-	145,107	20,223	-	165,329
46					((00,000)	(15.0.15)		(101.005)
47 48	Return Income Deficiency	-	-	-	(109,390)	(15,245)	-	(124,635)
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								
	RATE BASE:							
56	Utility Plant in Service				952,208	116,361		1,068,568
57 58	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes				(252,978) (135,769)	(32,221) (16,495)		(285,199) (152,264)
59	Construction Work in Progress				4,152	2,806		6,958
60 61	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 65	Prepayments Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				- 195	- 25		219
67	Customer Deposits				ENE 200	-		- E7E 000
68 69	TOTAL RATE BASE % of Rate Base	- 0.0000%	- 0.0000%	- 0.0000%	505,389 87.7683%	70,433 12.2317%	- 0.0000%	575,822 100.0000%
00		0.000070	0.000070	0.000070	01.100070	.2.2011/0	5.000070	

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 5	Purchased Gas Cost Gas Supply Acquisition Cost	-	-					-
6	Daily Firm Capacity Cost				2,409			2,409
7 8	Total - Production	-	-	-	2,409	-	-	2,409
9	Transmission				10,407			10,407
10 11	Distribution: Customer Accounts and Services:				47,034	3,118	1,917	52,070
12	Allocable					1,529		1,529
13 14	Transport Allocable Customer Sales:						22,813	22,813
14	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 21	Taxes Other Than Income Taxes: Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23 24	Unathor. Ins Tax, Excise Tax & Use Tax IBS Payroll Tax	-	-	-	180 7,203	10 1,535	-	190 8,738
24	Real Estate & Property		-	-	61,320	3,537	-	64,857
26 27	Total Taxes Other Than Income Taxes:	-	-	-	68,703	5,083	-	73,785
27	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29					(0.004)	(0.47)		(0.000)
30 31	Income Taxes	-	-	-	(6,021)	(347)	-	(6,369)
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33 34	TOTAL EXPENSES:		-	-	384,129	15,684	35,898	435,711
35						,	,	,
36 37	Other Operating Income (Revenue Credits): Acct 487 - Late Payments					(88)		(88)
38	Acct 488 - Miscellaneous Revenue					(3)		(3)
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	-	-	(116)	(7)	-	(123)
40	Acct 495 - Gas True-up	-				-		-
42 43	Acct 495 - Miscellaneous				(116)	(33)		(33)
43 44	Total Other Operating Income:	-	-	-	(110)	(130)	-	(246)
45	Actual Return (Net Operating Income)	-	-	-	317,121	18,292	-	335,413
46 47	Return Income Deficiency	-	-	-	(218,258)	(12,589)	-	(230,847)
48								05.540
49 50	Additional Income Taxes on Deficiency:	-	-	-	33,605	1,938	-	35,543
51	REVENUE REQUIREMENTS:	-	-	-	516,481	23,195	35,898	575,574
52 53								
54								
55 56	RATE BASE: Utility Plant in Service				2,615,568	124,666		2,740,234
57	Accumulated Depreciation - S/L				(704,094)	(30,340)		(734,434)
58 59	Accumulated Depreciation - Deferred Taxes Construction Work in Progress				(373,272) 6,042	(17,671) 4,046		(390,943) 10,088
60	Net Plant in Service		-	-	1,544,244	80,702	-	1,624,945
61								
62 63	Gas Stored Underground: Working Capital Allowance		-		(145,785)	(30)		- (145,815)
64	Prepayments				-	-		- 1
65 66	Regulatory Assets & Liabilities Materials & Supplies:				- 450	- 18		- 468
67	Customer Deposits					-		-
68 60	TOTAL RATE BASE	- 0.0000%	- 0.0000%	- 0.0000%	1,398,910	80,689	- 0.0000%	1,479,599
69	% of Rate Base	0.0000%	0.0000%	0.0000%	94.5466%	5.4534%	0.0000%	100.0000%

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

Purchase Code (Jamo) Data Factor		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
Constant Advitation Expense: Protocols Construction Construc				ACQUISITION	CAPACITY			OTHER	
Construct & Maintenance Depression -		Transport-NNG C&I FIRM Class 4	GAS COST	COST	COST	DEMAND	CUSTOMER	SERVICES	TOTAL
Packadian Production -		Operation & Maintenance Expense:							
Ses Supply Acquisitor Cont Date Production Train-Production Distribution Call Production Distribution Call Production Distribution Call Control Distribution Call Control Con	3	Production:							
Daly Fine Capacity Code Total - Production 029 - - 620 Totanuission - - 620 - - 620 Totanuission - - 620 - - 620 Customer Accounts of Service: - - 04/44 106 81 106/70 Customer Accounts of Service: - <td< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td>-</td></td<>			-						-
7 Total - Production - - 639 - - 639 7 Tasamator Databation 2,341 2,341 2,341 10 Databation 10,444 105 61 10,070 Alcade 65 66 66 66 11 Administrative & Generaliz - - 19,382 222 1,617 21,127 12 Deprecision & Annon Expense: -				-		629			- 629
9 Transmission Description Contactors Accord and Service: 2.341 2.341 2.341 Description Contactors Accord and Service: 0.0444 105 81 10.070 Customer Accord and Service: 0.05 65 66 66 Targe print Accord and Service: - - 5.027 52 472 6.651 Catatomer Sales: - - 10.382 222 1.517 21.121 Deprociation A Anone Expense: - - 10.382 222 1.517 21.121 Deprociation A Anone Expense: - - 10.382 222 1.517 21.121 Deprociation A Anone Expense: - - 1.016 23.3 1.838 Tasse Other Than Income Tase: - - 1.0176 11.6 1.3888 Total Tasse Other Task Evolation Tasse: - - - - - 10 forme Tase - - - - - - - 10 forme Tase - -			-	-	-		-	-	
Distinution: Custome Acounts and Service: Tracebin 10,84 105 81 10,70 Distinution: Tracebin Tracebin 66 964 66 66 Adminishance Acounts and Service: Trade Operation & Ammentance Exprese: - 5,927 52 472 6,417 Deprovation & Ammentance Exprese: - - 19,982 222 1517 24,121 Deprovation & Ammentance Exprese: - - 19,982 222 1517 24,121 Deprovation & Ammentance Exprese: - - 10,992 10 - 11,121 Deprovation & Ammentance Exprese: -									
11 Customer Accounts and Storkoes: 65 964 964 964 11 Transport/Membrie 974 964							105	04	
Alkocable 50 65 66 66 Targer Alkocable						10,484	105	01	10,670
1 Customer Sales: -							65		65
- - - 5.277 62 4.72 0.451 Total Coperation & Maintanone Expense: - - 19.382 222 1.517 2.1121 Deprecation & Annot Expense: - - 19.382 222 1.517 2.1121 Tase Other Train income Taxes: -<								964	964
16 Total Operation & Almott Expense: - - 19.382 222 1.517 21.121 18 Depreciation & Almott Expense: 52.659 183 52.822 18 Depreciation & Almott Expense: 52.659 183 52.822 18 Regiment Than Income Taxes: - - - - 10 Unathor, Ins Tax, Expense Tax & Use Tax - - - - - 10 Unathor, Ins Tax, Expense Tax & Use Tax - <td< td=""><td></td><td></td><td></td><td></td><td></td><td>E 027</td><td>-</td><td>470</td><td>-</td></td<>						E 027	-	470	-
Depreciation & Amort Expense: 52,859 163 52,822 Tases Other Than Income Tases: - <									
Taxes Other Than Income Faxes: 1 - - - - - - - - - - - - - - - - - 1 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>10,002</td><td></td><td>1,011</td><td>21,121</td></td<>						10,002		1,011	21,121
10 Takes Other Than Income Takes: .		Depreciation & Amort Expense:				52,659	163		52,822
1 Unemployment Comp - FED & STATE -									
22 Retiremine Bendins - FED - - - - - - - - - - 141 185 Payroll Tax 185 Payroll Tax - - - 13,768 116 - 13,385 76 Red Estate & Property - - 15,758 116 - 15,385 76 Other Income Before Income Taxes: - - - 15,758 15,74 70 Other Income After Income Taxes: - - - - - - 71 OTAL EXPENSES: -						_	_		_
23 Unathor. Ins Tax, Excise Tax & Use Tax - - 40 0 - 44 IBS Payori Tax Real Estate & Property - - 15,262 439 - 15,264 Total Taxes Other Than Income Taxes: - - 15,225 439 - 15,764 Other Income Taxes: - <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td>						-	-		-
25 Real Exists & Property - - - 13,769 116 - 13,885 26 Total Taxes Other Than Income Taxes: - - 15,325 439 - 15,764 27 Other Income Before Income Taxes: -	23		-	-	-	40		-	41
28 Total Taxes Other Than Income Taxes: - - 15.325 439 - 15.764 27 Other Income Taxes: -									
Other Income Before Income Taxes: -					-			-	
22 Other Income Taxes: -			-	-	-	15,525	439	-	13,704
30 Income Taxes: - - (1,352) (11) - (1,363) 31 Other Income After Income Taxes: - <t< td=""><td></td><td>Other Income Before Income Taxes:</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>		Other Income Before Income Taxes:	-	-	-	-	-	-	-
Other Income After Income Taxes: -									(
22 Other Income After Income Taxes: -		Income Laxes	-	-	-	(1,352)	(11)	-	(1,363)
33 TOTAL EXPENSES: - - - 86,014 812 1,517 88,343 36 Other Operating Income (Revenue Credits): - - - 86,014 812 1,517 88,343 37 Act 487 - Late Payments - - 00 00 00 38 Act 487 - Late Payments - - (26) 00 - (26) 36 Act 495 - Gas True-up - - (26) 00 -<		Other Income After Income Taxes:	-	-	-	-	-	-	-
36 Other Operating Income (Revenue Credits): (4) (4) 7 Acct 487 - Late Payments (0) (0) 8 Act 487 - Mascellaneous Revenue (0) (0) 4 Acct 483 - Miscellaneous Revenue (1) (1) 4 Acct 483 - Miscellaneous (1) (1) 4 Acct 485 - Gas True-up - (26) (5) - (21) 4 Total Other Operating Income) - - (26) (5) - (21) 4 Total Other Operating Income) - - (26) (5) - (21) 4 Actual Return (Net Operating Income) - - - (22,222) (187) - (22,409) 4 Additional Income Taxes on Deficiency: - - - 7,546 63 - 7,609 5 RATE BASE: - - 115,733 1,056 1,517 118,306 6 Utility Plant in Service - - 115,733	33								
36 Other Operating Income (Revenue Credits): (4) (4) 37 Acct 487 - Late Payments (0) (0) 38 Acct 483 - Interdepartmental Revue (0) (0) 39 Acct 483 - Interdepartmental Revue (1) (1) 41 Acct 483 - Interdepartmental Revue (1) (1) 42 Acct 483 - Interdepartmental Revue (1) (1) 43 Acct 483 - Interdepartmental Revue (26) (5) - 44 Acct 483 - Interdepartmental Revue (1) (1) (1) 44 Acct 483 - Interdepartmental Revue - - (26) (5) - (31) 45 Actual Return (Net Operating Income) - - - (22,222) (187) - (22,409) 46 Additional Income Deficiency - - 44,422 373 - 44,755 47 Return Income Deficiency - - 7,546 63 - 7,609 58 ReVENUE REQUIREMENTS: - - 115,733 1,056 1,517 118,306 <td></td> <td>TOTAL EXPENSES:</td> <td>-</td> <td>-</td> <td>-</td> <td>86,014</td> <td>812</td> <td>1,517</td> <td>88,343</td>		TOTAL EXPENSES:	-	-	-	86,014	812	1,517	88,343
37 Acct 437 - Late Payments (4) (4) 38 Acct 437 - Late Payments (0) (0) (0) 39 Acct 438 - Riselfaneous Revenue (26) (0) - (27) 40 Acct 493 - Iberdepartmental Rents -		Other Operating Income (Revenue Credits):							
38 Acct 488 - Mitscellaneous Revenue (0) (0) 40 Acct 493 - Interdopartmental Rents - - (26) (0) - (26) 40 Acct 495 - Gas True-tup - - (26) (9) - (26) 41 Acct 495 - Miscellaneous - - (26) (5) - (31) 42 Acct 495 - Miscellaneous - - (26) (5) - (31) 44 Acct 495 - Miscellaneous - - (26) (5) - (21) 44 Acct 495 - Miscellaneous - - (22,222) (187) - (22,409) 46 - - - - 44,422 373 - 44,795 47 Return Income Deficiency - - - 7,546 63 - 7,609 47 ReVENUE REQUIREMENTS: - - 115,733 1,056 1,517 118,306 58 - - - 115,763 (1,071) (55,708) 64,033 64,							(4)		(4)
40 Acct 495 - Gas True-up - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(0)</td> <td></td> <td>(0)</td>							(0)		(0)
41 Acct 495 - Gas True-up - <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>(26)</td> <td>(0)</td> <td>-</td> <td>(26)</td>			-	-	-	(26)	(0)	-	(26)
42 Acct 495 - Miscellaneous (1) (1) 43 Total Other Operating Income: - - (26) (5) - (31) 44 Actual Returm (Net Operating Income) - - (22,222) (187) - (22,409) 47 Return Income Deficiency - - 44,422 373 - 44,795 48 Additional Income Taxes on Deficiency: - - - 7,546 63 - 7,609 50 - - 115,733 1,056 1,517 118,306 51 REVENUE REQUIREMENTS: - - 115,733 1,056 1,517 118,306 52 - - 115,733 1,056 1,517 118,306 53 RATE BASE: - - 115,733 1,056 1,517 118,306 54 Construction Deferred Taxes (11) (11) (13,342) (593) (64,378) 55 Construction Work in Progress - - 344,999 2,639 - 347,639 6							-		-
43 Total Other Operating Income: - - (26) (5) - (31) 44 Actual Return (Net Operating Income) - - (22,222) (187) - (22,409) 46 Atual Return Income Deficiency - - 44,422 373 - 44,795 47 Return Income Deficiency - - - 7,546 63 - 7,609 48 Additional Income Taxes on Deficiency: - - - 7,546 63 - 7,609 51 REVENUE REQUIREMENTS: - - - 115,733 1,056 1,517 118,306 52 - - - 115,733 1,056 1,517 118,306 54 FRATE BASE: - - - 115,733 1,056 1,517 118,306 54 Faccumulated Depreciation - S/L - - 103,442 103 164,035) 64 Prepayments - - - - - - - - - - -<							(1)		(1)
45 Actual Return (Net Operating Income) - - (22,222) (187) - (22,409) 46 Return Income Deficiency - - (44,422) 373 - (44,795) 48 Additional Income Taxes on Deficiency: - - - 7,546 63 - 7,609 51 REVENUE REQUIREMENTS: - - - 115,733 1,056 1,517 118,306 52 - - - 115,733 1,056 1,517 118,306 54 - - - - 115,733 1,056 1,517 118,306 54 - - - - 115,733 1,056 1,517 118,306 54 - - - 584,653 4,184 588,837 1,6763) 1,071) (158,708) 55 RATE BASE: - - - 584,653 4,184 588,837 56 Verify Plant in Service - - 584,453 4,184 588,837 56 Construction Wor		Total Other Operating Income:	-	-	-	(26)	(5)	-	(31)
46 Return Income Deficiency - - 44,422 373 - 44,795 49 Additional Income Taxes on Deficiency: - - - 7,546 63 - 7,609 51 REVENUE REQUIREMENTS: - - - 115,733 1,056 1,517 118,306 52 - - - 115,733 1,056 1,517 118,306 53 - - - 115,733 1,056 1,517 118,306 54 - - - 115,733 1,056 1,517 118,306 54 - - - 115,733 1,056 1,517 118,306 54 - - - 584,653 4,184 588,837 56 Utility Plant in Service - - (157,636) (1,071) (158,708) 57 Accumulated Depreciation - Deferred Taxes - - - - - 50 Instruction Work in Progress - - - - - - <t< td=""><td></td><td></td><td></td><td></td><td></td><td>(00,000)</td><td>(107)</td><td></td><td>(00, 400)</td></t<>						(00,000)	(107)		(00, 400)
47 Return Income Deficiency: - - - 44,422 373 - 44,795 48 Additional Income Taxes on Deficiency: - - 7,546 63 - 7,609 50 REVENUE REQUIREMENTS: - - - 115,733 1,056 1,517 118,306 52 - - - 115,733 1,056 1,517 118,306 54 - - - - 115,733 1,056 1,517 118,306 55 RATE BASE: - - - 584,653 4,184 588,837 56 Utility Plant in Service - - 1(57,636) (1,071) (168,708) 57 Accumulated Depreciation - S/L - - 344,899 2,639 - 347,639 58 -		Actual Return (Net Operating Income)	-	-	-	(22,222)	(187)	-	(22,409)
48 Additional Income Taxes on Deficiency: - - 7,546 63 - 7,609 51 REVENUE REQUIREMENTS: - - 115,733 1,056 1,517 118,306 52 - - 115,733 1,056 1,517 118,306 53 - - - 115,733 1,056 1,517 118,306 54 RATE BASE: - - - 115,7633 4,184 588,837 57 Accumulated Depreciation - S/L (157,636) (1,071) (158,708) 58 Accumulated Depreciation - S/L (83,442) (593) (84,053) 59 Construction Work in Progress 1,424 120 1,544 60 Net Plant in Service - - - - 61 Gas Stored Underground: - - - - - 62 Gas Stored Underground: - - - - - - 64 Prepayments - - - - - - - - <td></td> <td>Return Income Deficiency</td> <td>-</td> <td>-</td> <td>-</td> <td>44,422</td> <td>373</td> <td>-</td> <td>44,795</td>		Return Income Deficiency	-	-	-	44,422	373	-	44,795
50 REVENUE REQUIREMENTS: - - 115,733 1,056 1,517 118,306 51 RATE BASE: - - 115,733 1,056 1,517 118,306 54 RATE BASE: - - 115,763 1,1071 118,306 54 Utility Plant in Service 584,653 4,184 588,837 56 Utility Plant in Service (157,636) (1,071) (158,708) 57 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 0 - - - 344,999 2,639 - 347,639 62 Gas Stored Underground: -									
51 REVENUE REQUIREMENTS: - - 115,733 1,056 1,517 118,306 52 53 - - - 115,733 1,056 1,517 118,306 53 54 55 RATE BASE: - - - 115,733 1,056 1,517 118,306 54 56 RATE BASE: 584,653 4,184 588,837 56 Utility Plant in Service 584,653 4,184 588,837 57 Accumulated Depreciation - S/L (157,636) (1,071) (158,708) 58 Construction Work in Progress (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 6 Stored Underground: -		Additional Income Taxes on Deficiency:	-	-	-	7,546	63	-	7,609
52 53 54 54 55 RATE BASE: 56 Utility Plant in Service 57 Accumulated Depreciation - S/L 58 (157,636) 59 Construction Work in Progress 50 (157,636) 59 Construction Work in Progress 50 1,424 60 Net Plant in Service 61 - 62 Gas Stored Underground: 63 Copatinal Allowance 64 Customer Deposits 65 Regulatory Assets & Liabilities 66 TOTAL RATE BASE		REVENUE REQUIREMENTS:				115 733	1 056	1 517	118 306
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 - - - 344,999 2,639 - 347,639 62 Gas Stored Underground: - - - 344,999 2,639 - 347,639 64 Prepayments - - - 344,999 2,639 - - - 65 Regulatory Assets & Liabilities -		Revenue Regonitemento.	-			110,700	1,000	1,011	110,000
55 RATE BASE: 58 4,184 588,837 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 - - - 344,999 2,639 - 347,639 62 Gas Stored Underground: - - - 344,999 2,639 - 347,639 61 - - - - 344,999 2,639 - 347,639 62 Gas Stored Underground: - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
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 - - - 344,999 2,639 - 347,639 62 Gas Stored Underground: - - - - - - 347,639 64 Prepayments -									
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 0 Net Plant in Service - - 344,999 2,639 - 347,639 61 - - - 344,999 2,639 - 347,639 62 Gas Stored Underground: -						584 653	4 184		588 837
59 Construction Work in Progress 1,424 120 1,544 60 Net Plant in Service - - 344,999 2,639 - 347,639 61 - - - 344,999 2,639 - 347,639 62 Gas Stored Underground: - - 347,639 - 347,639 62 Gas Stored Underground: - - - - - - 63 Working Capital Allowance (30,977) (1) (30,978) -									
60 Net Plant in Service - - 344,999 2,639 - 347,639 61 - - 344,999 2,639 - 347,639 62 Gas Stored Underground: - <									
6162Gas Stored Underground:63Working Capital Allowance(30,977)(1)(30,978)64Prepayments65Regulatory Assets & Liabilities66Materials & Supplies:9519667Customer Deposits68TOTAL RATE BASE314,1182,639316,756									
62 Gas Stored Underground: - </td <td></td> <td>NEL FIGHLIH SEIVICE</td> <td>-</td> <td>-</td> <td>-</td> <td>344,999</td> <td>2,039</td> <td>-</td> <td>347,039</td>		NEL FIGHLIH SEIVICE	-	-	-	344,999	2,039	-	347,039
63 Working Capital Allowance (30,977) (1) (30,978) 64 Prepayments - - - 65 Regulatory Assets & Liabilities - - - 66 Materials & Supplies: 95 1 95 67 Customer Deposits - - - 68 TOTAL RATE BASE - - 314,118 2,639 - 316,756		Gas Stored Underground:		-					-
65 Regulatory Assets & Liabilities - - - - 66 Materials & Supplies: 95 1 96 67 Customer Deposits - - - 68 TOTAL RATE BASE - - 314,118 2,639 - 316,756	63	Working Capital Allowance				(30,977)	(1)		(30,978)
66 Materials & Supplies: 95 1 96 67 Customer Deposits - - - 68 TOTAL RATE BASE - - 314,118 2,639 - 316,756						-	-		-
67 Customer Deposits -									-
68 TOTAL RATE BASE						35	- '		-
69 % of Rate Base 0.0000% 0.0000% 99.1670% 0.8330% 0.0000% 100.0000%		TOTAL RATE BASE							
	69	% of Rate Base	0.000%	0.0000%	0.0000%	99.1670%	0.8330%	0.0000%	100.0000%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE	Transport-NNG 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 3	Operation & Maintenance Expense:							
3 4	Production: Purchased Gas Cost							
5	Gas Supply Acquisition Cost	-	-					-
6 7	Daily Firm Capacity Cost Total - Production				2,524 2,524		-	2,524
8								
9 10	Transmission Distribution:				13,065 57,358	109	84	13,065 57,551
11	Customer Accounts and Services:				,			
12 13	Allocable Transport Allocable					67	997	67 997
14	Customer Sales:					-		-
15 16	Administrative & General: Total Operation & Maintenance Expense:				33,076 106,023	54 229	488 1,569	33,618 107,822
17							.,	
18 19	Depreciation & Amort Expense:				87,023	168		87,191
20	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	224	0	-	224
24 25	IBS Payroll Tax Real Estate & Property	-	-	-	7,250 76,288	1,545 120	-	8,796 76,407
26	Total Taxes Other Than Income Taxes:		-	-	83,762	1,665	-	85,427
27 28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29								
30 31	Income Taxes	-	-	-	(7,491)	(12)	-	(7,503)
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33 34	TOTAL EXPENSES:				269,316	2,051	1,569	272,937
35						_,	.,	,
36 37	Other Operating Income (Revenue Credits): Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	-	-	(144)	(0)	-	(145)
41	Acct 495 - Gas True-up	-						-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:	·		-	(144)	(1) (6)		(1) (150)
44								
45 46	Actual Return (Net Operating Income)	-	-	-	(229,532)	(360)	-	(229,892)
47	Return Income Deficiency	-	-	-	352,527	553	-	353,080
48 49	Additional Income Taxes on Deficiency:	-			41,807	66	-	41,873
50	-							· · · · · · · · · · · · · · · · · · ·
51 52	REVENUE REQUIREMENTS:		-	-	433,975	2,304	1,569	437,848
53								
54 55	RATE BASE:							
56	Utility Plant in Service				3,203,618	4,329		3,207,946
57 58	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes				(866,379) (457,265)	(1,109) (614)		(867,488) (457,878)
59	Construction Work in Progress				7,212	124		7,336
60 61	Net Plant in Service	-	-	-	1,887,186	2,731	-	1,889,916
62	Gas Stored Underground:		-		(4.47.007)			-
63 64	Working Capital Allowance Prepayments				(147,267)	(1)		(147,269)
65	Regulatory Assets & Liabilities				-			-
66 67	Materials & Supplies: Customer Deposits				454	-		455
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%

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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		PURCHASED	GAS SUPPLY ACQUISITION	DAILY FIRM CAPACITY			ENHANCED OTHER	
NO.	Transport-NNG Electric Generation FIRM Class 2 - CIP Exempt	GAS COST	COST	COST	DEMAND	CUSTOMER	SERVICES	TOTAL
1	Operation & Maintenance Expense:							
3	Production:							
4	Purchased Gas Cost	-						-
5 6	Gas Supply Acquisition Cost Daily Firm Capacity Cost		-		22,999			- 22,999
7	Total - Production	-	-	-	22,999	-	-	22,999
8 9	The second second							
9 10	Transmission Distribution:				- 9,295	34	84	- 9,414
11	Customer Accounts and Services:				-,		• ·	
12	Allocable					67	007	67
13 14	Transport Allocable Customer Sales:						997	997
15	Administrative & General:	-	-		-	54	488	542
16	Total Operation & Maintenance Expense:	-	-		32,294	155	1,569	34,019
17 18	Depreciation & Amort Expense:				31,266	72		31,338
19	Depresenter a renor Expense.				01,200	12		01,000
20	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE Retirement Benefits - FED							-
23	Unathor. Ins Tax, Excise Tax & Use Tax		-		36	0		36
24	IBS Payroll Tax				1	0		1
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:				12,170 12,207	45 45	-	12,215
20	Total Taxes Other Than Income Taxes.	-	-	-	12,207	45		12,232
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29 30	Income Taxes				(1,195)	(4)		(1,199)
31	Income Taxes	-	-	-	(1,193)	(4)		(1,199)
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33 34	TOTAL EXPENSES:				74,572	268	1,569	76,409
35	TOTAL EXPENSES.	-	-	-	74,572	200	1,569	76,409
36	Other Operating Income (Revenue Credits):							
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(4)		(4)
39	Acct 493 - Rent from Gas Property	-	-	-	(23)	(0) (0)	-	(0) (23)
40	Acct 494 - Interdepartmentall Rents				()	-		-
41	Acct 495 - Gas True-up	-				(1)		-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:				(23)	(1)	-	(1)
44					. ,			. ,
45 46	Actual Return (Net Operating Income)	-	-	-	258,769	960	-	259,729
40	Return Income Deficiency	-	-		(239,148)	(887)		(240,035)
48						. ,		
49 50	Additional Income Taxes on Deficiency:	-	-	-	6,669	25	-	6,694
50	REVENUE REQUIREMENTS:	-	-		100,840	360	1,569	102,769
52								
53 54								
55	RATE BASE:							
56	Utility Plant in Service				533,331	1,453		534,784
57	Accumulated Depreciation - S/L				(156,558)	(288)		(156,846)
58 59	Accumulated Depreciation - Deferred Taxes Construction Work in Progress				(75,950) 17,139	(206) 71		(76,156) 17,211
60	Net Plant in Service	-	-	-	317,962	1,031	-	318,993
61	Can Shared Hadaman di							
62 63	Gas Stored Underground: Working Capital Allowance		-		(45,191)	(1)		- (45,192)
64	Prepayments				-	- (1)		-
65	Regulatory Assets & Liabilities				-	- ,		-
66 67	Materials & Supplies: Customer Deposits				4,869	1		4,870
68	TOTAL RATE BASE	-	-	-	277,640	1,030	-	278,670
69	% of Rate Base	0.0000%	0.0000%	0.0000%	99.6303%	0.3697%	0.0000%	100.0000%

May not cross-check due to rounding.

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 3	Operation & Maintenance Expense: Production:							
4	Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-		400			-
6 7	Daily Firm Capacity Cost Total - Production		-	-	108 108	-	-	108 108
8								
9 10	Transmission Distribution:				694 10,049	1,866	1,701	694 13,616
11	Customer Accounts and Services:				10,040	1,000	1,701	13,010
12	Allocable					1,357	00.040	1,357
13 14	Transport Allocable Customer Sales:					-	20,243	20,243
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 21	Taxes Other Than Income Taxes: Unemployment Comp - FED & STATE							
21	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	20	6	-	26
24 25	IBS Payroll Tax Real Estate & Property				2,577 6,820	549 1,965		3,126 8,785
26	Total Taxes Other Than Income Taxes:		-	-	9,417	2,520		11,936
27								
28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30	Income Taxes	-	-	-	(670)	(193)	-	(863)
31 32	Other Income After Income Taxes:	-	-	-	-	-	-	_
33					00.000	0.245	24.052	120 500
34 35	TOTAL EXPENSES:	-	-	-	88,302	9,345	31,853	129,500
36	Other Operating Income (Revenue Credits):					(70)		(70)
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(78) (2)		(78) (2)
39	Acct 493 - Rent from Gas Property	-	-	-	(13)	(4)	-	(17)
40 41	Acct 494 - Interdepartmentall Rents					-		-
41	Acct 495 - Gas True-up 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	/ total retain (ret operating monito)				02,000	10,221		00,007
47 48	Return Income Deficiency	-	-	-	(41,840)	(12,053)	-	(53,894)
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								
	RATE BASE:							
56	Utility Plant in Service				337,571	74,048		411,618
57 58	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes				(84,875) (48,014)	(20,504) (10,497)		(105,379) (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 66	Regulatory Assets & Liabilities Materials & Supplies:				- 161	- 16		- 176
67	Customer Deposits					-		-
68 69	TOTAL RATE BASE % of Rate Base	- 0.0000%	- 0.0000%	- 0.0000%	155,585 77.6349%	44,821 22.3651%	- 0.0000%	200,406
69	70 ULITALE DASE	0.0000%	0.0000%	0.0000%	11.0349%	22.3031%	0.0000%	100.0000%

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

No. Purchase Bala Samp Y CAS COST Duily Anny COST Duily Anny COST DUILY ANN COST DUILY ANN COST </th <th></th> <th>[A]</th> <th>[B]</th> <th>[C]</th> <th>[D]</th> <th>[E]</th> <th>[F]</th> <th>[G]</th> <th>[H]</th>		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
Operation Administrative Expense: Participation Code Gas Singley Acquisition Code Dary Fin Capearly Requisition Code Dary Fin Capearly Requisition Code Dary Fin Capearly Requisition Code Dary Fin Capearly Code Total Careford Research Acade Transmission 1431 1431 1431 Transmission Case Singley Acquisition Code Dary Fin Capearly Research Case Singley Acquisition Code Dary Fin Capearly Research Transmission Case Singley Acquisition Code Dary Fin Capearly Research Transmission Transmission Case Careford Research Transmission Case Careford Research Transmission Careford Research Transmission Transmission Careford Research Transmission Transmission Careford Research Transmission Transmission Careford Research Transmission Transmission Research Transmission Transmission Research Transmission Transmission Research Transmission Trans	LINE		PURCHASED						
2 Operation & Maintennon Expense: - <t< th=""><th>_</th><th>Transport-NNG C&I INT Class 3</th><th>GAS COST</th><th>COST</th><th>COST</th><th>DEMAND</th><th>CUSTOMER</th><th>SERVICES</th><th>TOTAL</th></t<>	_	Transport-NNG C&I INT Class 3	GAS COST	COST	COST	DEMAND	CUSTOMER	SERVICES	TOTAL
Production - 1.431 - 1.431 Tatal Production - 1.431 - 1.431 Tatal Production - 1.431 - 1.431 Tatal Production - 53.588 5.117 3.46 6.06 Distribution - 53.588 5.117 3.46 6.06 Catations Accounts and Services: - 151.031 2.000 3.743 3.740 Catations Saves - - 151.031 2.002 43.24 151.375 Tasse Other That Informs Tasses - - 151.031 2.002 43.24 151.375 Tasse Other That Informs Tasses - - 152 17 0.08 Tasse Other That Informs Tasses - - 152 17 0.08 Tasse Other That Informs Tasses - - - - - - - - - - - - - - - - - - <		Operation & Maintenance Expense:							
	3								
6 Daly Fin Capacity Cost 1.431 1.431 Totar Production - 1.431 - 1.431 Totar Production 5.5.588 5.117 3.140 61.851 Customer Accounts and Services: 5.5.588 5.117 3.140 61.851 Customer Accounts & Generat: - 131.051 2.020 18.284 515.378 Totar Totar Counts & Generat: - - 131.051 2.020 18.284 515.378 Totar Counts & Science: - - 183.267 8.486 58.903 282.318 Depreside one Totat: - - - - - - Totat Counts Take: - - - - - - - Totat Counts Take: - - 1.52 1.7 . 168 Totat Take: Conter Take: - - - - - - - - - - - - - - - -			-	-					-
Tumentiation Definition Transport Alocable 7,77 5,5,68 7,73 5,5,68 7,77 5,5,68 7,73 5,5,68 7,73 5,5,68 7,73 5,743 7,73 5,5,68 7,73 5,743 7,73 5,5,68 7,73 5,743 7,73 5,757 1,147 - 6,661 <	6	Daily Firm Capacity Cost							
a Transmission 7.71 7.71 7.71 Distribution: 53.58 5.117 3.16 61.851 Source Acan 53.58 5.117 3.16 61.851 Customer Sales: - 37.433 37.433 - Administrative & General: - 131.031 2.00 14.224 151.301 Tasse: Other Than Income Tass: - 183.767 9.646 58.903 282.351 Tasse: Other Than Income Tass: - 152 17 169 Tasse: Other Than Income Tass: - 152 17 169 Tasse: Other Than Income Tass: - 152 17 169 Tasse: Other Than Income Tass: - 152 17 169 Torre Tass - 152 17 169 160.01 Torre Tasse: - - 17.001 11.147 - 68.162 Torre Tasse: - - - - - - - - - - </td <td></td> <td>Total - Production</td> <td>-</td> <td>-</td> <td>-</td> <td>1,431</td> <td>-</td> <td>-</td> <td>1,431</td>		Total - Production	-	-	-	1,431	-	-	1,431
11 Calstone Accounts and Services: 2,509 37,433 26,2315 Deprecision & Anort Expense: - - 193,767 9,646 58,903 262,315 262,315 262,315 262,315 262,315 262,315 262,315 262,315 262,315 262,315 262,315 262,315 262,315 262,315 262,316 262,315 262,315 262,315 263,315 263,315 263,315 263,315 263,315 263,315 263,315 263,315 263,315 263,315 263,315 263,315 263,315 263,315 263,316 263,316,316 263,316	9	Transmission							7,717
Akocabé 2,000 3,7433 3,7433 2,000 3,2433 3,7433 Customer Sales: - - 131,031 2,000 18,234 151,718 Depreciation & Maritemore Exprese: - - 131,031 2,000 18,234 151,718 Depreciation & Maritemore Exprese: - - 150,777 9,646 58,003 2623,815 Depreciation & Amort Exprese: - - - 160,029 8,030 2623,815 Depreciation & Amort Exprese: - <td></td> <td></td> <td></td> <td></td> <td></td> <td>53,588</td> <td>5,117</td> <td>3,146</td> <td>61,851</td>						53,588	5,117	3,146	61,851
14 Customer Sales: Administrative & General: 10 - - - - - - - - - - 151/07 9.848 98.003 262.315 10 Dependiture Sales: - - - 153/07 9.848 98.003 262.315 10 Dependiture Sales: - - - 153/07 9.848 98.003 262.315 11 Dependiture Sales: - <							2,509		2,509
15 Administrative & General: - - 191/031 2.020 18.241 191/370 15 Total Corrents & Munterance Expense: - - 193/70 9.846 98.903 262.315 16 Depreciation & Annot Expense: - - 193/70 9.846 98.903 262.315 17 Tase Other Than Income Taxes: -								37,433	37,433
10 Total Correction & Municipanes: - - 192,707 9,846 58,803 282,315 11 Depreciation & Annot Expense: 680,529 8,320 688,849 12 Taxes Offer Than Income Taxes: - - - - 12 Unambor Inst Task, Excluse Tax & Use Tax - - - - - 13 Active Tax - - 152 17 - 169 14 BS Proprint -			-	-		131.031		18.324	- 151.376
10 Depreciation & Amone Expense: 880,529 8.320 688,549 10 Taxes Other Than Income Taxes: - - - - 10 Taxes Other Than Income Taxes: - - - - 10 Taxes Other Than Income Taxes: - - - - - 10 Taxes Other Than Income Taxes: -	16		-	-	-				
Taxes Other Than Income Taxes: 1 - <td< td=""><td></td><td>Depreciation & Amort Expense</td><td></td><td></td><td></td><td>680 529</td><td>8.320</td><td></td><td>688 849</td></td<>		Depreciation & Amort Expense				680 529	8.320		688 849
1 Unemployment Comp - FED & STATE -	19					000,020	0,020		000,010
22 Returnent Bennetis FED - - - - - - - - - - 169 Payroll Tax 80 90 <									
1BS Payroll Tax 24.991 5.286 30.318 7 Roll Taxes Other Than Income Taxes: - - 51.898 5.804 - 57.661 20 Other Income Bafore Income Taxes: - - - 77.001 11.147 - 88.148 20 Other Income Bafore Income Taxes: -						-	-		-
Pael Estate & Property - - 51,888 5,804 - 57,661 Total Taxes - - 77,001 11,147 - 88,148 Other Income Bafore Income Taxes: - - - 77,001 11,147 - 88,148 Other Income Bafore Income Taxes: -			-	-	-			-	
28 Total Taxes Other Than income Taxes: - - 77,001 11,147 - 88,148 29 Other Income Edetor Income Taxes: -			-	-	-			-	
22 Other Income Taxes: -	26		-	-	-			-	
Income Taxes - - (5,092) (570) - (5,62) Other Income Atter Income Taxes: -		Other Income Before Income Taxes:	-	-	-	-	-	-	-
31 Other Income After Income Taxes: - - 946,204 28,543 58,903 1,033,650 35 Other Operating Income (Revenue Credits): - - 946,204 28,543 58,903 1,033,650 36 Other Operating Income (Revenue Credits): - - 946,204 28,543 58,903 1,033,650 37 Acct 487 - Late Payments (144) (144) (144) 36 Act 487 - Late Payments (5) (5) (5) (5) 37 Act 492 - Gas True-up - - (98) (213) - (311) 36 Act 495 - Gas True-up - (68) (213) - (311) 36 Actual Return (Net Operating Income) - - 821,456 91,932 - 913,388 47 Return Income Deficiency - - (737,848) (82,575) - (820,423) 40 Additional Income Taxes on Deficiency: - - 1,055,134 40,867 58,903 1,157,903 57 Accundiated Deperciation - SL - -	29					()			
33 TOTAL EXPENSES: - - 946.204 28,543 58,903 1.033,650 60 Other Operating Income (Revenue Credits): Acct 487 - Late Payments (144) (144) (144) 7 Acct 487 - Late Payments (144) (144) (144) 7 Acct 487 - Mather Payments (5) (5) (5) 8 Acct 489 - Macelineous Revenue (5) (54) (54) 9 Acct 495 - Gas True-up - (54) (54) (54) 4 Act 495 - Gas True-up - (54) (54) (54) (54) 7 Total Other Operating Income: - - (80) (213) - (311) 4 Actual Return (Net Operating Income) - - - (82,425) - (82,0423) 47 Return Income Deficiency: - - - 28,419 3,180 - 31,600 7 RATE BASE: - - 1,056,134 40,867 58,903 1,157,903 7 Acctual Reburn Income Deficiency: - - - </td <td></td> <td>Income Laxes</td> <td>-</td> <td>-</td> <td>-</td> <td>(5,092)</td> <td>(570)</td> <td>-</td> <td>(5,662)</td>		Income Laxes	-	-	-	(5,092)	(570)	-	(5,662)
34 TOTAL EXPENSES: - - 946,204 28,543 58,903 1,033,650 36 Other Operating Income (Revenue Credits): - - 946,204 28,543 58,903 1,033,650 36 Other Operating Income (Revenue Credits): - - 946,204 28,543 58,903 1,033,650 36 Other Operating Income (Revenue Credits): - - (6) (6) (6) 37 Acct 483 - Miscelianeous Revenue - - (98) (111) - (100) 42 Acct 495 - Miscelianeous - - (98) (213) - <t< td=""><td></td><td>Other Income After Income Taxes:</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>		Other Income After Income Taxes:	-	-	-	-	-	-	-
35 Other Operating Income (Revenue Credits): (144) (144) 7 Act 487 - Late Payments (5) (5) 8 Act 483 - Miscellaneous Revenue (5) (109) 9 Act 493 - Miscellaneous Revenue - - (109) 9 Act 495 - Miscellaneous - - (54) (109) 9 Act 495 - Gas True-up - - (54) (54) 4 Act 495 - Gas True-up - - (98) (213) - (311) 4 Act 495 - Miscellaneous - - - (98) (82,575) - (82,0423) 4 Actual Return (Net Operating Income) - - - 2,8,419 3,180 - 31,600 5 RATE BASE: - - 1,058,134 40,867 58,903 1,157,903 6 Ulliky Plant in Service - - 1,058,134 40,867 58,903 1,0855 6 Construction Voit in Progress - - 1,058,134 40,867 58,903 1,0855		TOTAL EXPENSES:		-	-	946.204	28.543	58,903	1.033.650
37 Act 487 - Liste Payments (144) (144) 38 Act 488 - Miscellaneous Revenue (5) (6) 39 Act 498 - Miscellaneous Revenue (5) (109) 41 Act 498 - Miscellaneous Revenue (54) (14) 42 Act 498 - Miscellaneous (54) (54) 43 Total Other Operating Income: - - (98) (213) - (311) 44 Act 495 - Miscellaneous - - (98) (213) - (311) 44 Actual Return (Net Operating Income) - - 821,456 91,932 - 913,388 46 Actual Return Income Deficiency - - (737,848) (82,575) - (820,423) 47 Return Income Taxes on Deficiency: - - 1,058,134 40,867 58,903 1,157,903 58 RATE BASE: - - 1,058,134 40,867 58,903 1,656,567 59 Utility Plant in Service - - 1,056,727 132,419 - 1,618,966 50	35								
38 Acct 488 - Miscelianeous Revenue (5) (6) 9 Acct 493 - Ratt from Gas Property - - (98) (11) - (109) 41 Acct 494 - Interdepartmentall Rents -							(144)		(144)
40 Acct 494 - Interdepartmental Rents -		Acct 488 - Miscellaneous Revenue					(5)		(5)
41 Acct 495 - Gas Tuie-up - <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>(98)</td> <td></td> <td>-</td> <td>. ,</td>			-	-	-	(98)		-	. ,
43 Total Other Operating Income: - - (98) (213) - (311) 44 Actual Return (Net Operating Income) - - 821,456 91,932 - 913,388 46 Return Income Deficiency - - (737,848) (82,575) - (820,423) 47 Return Income Deficiency - - 28,419 3,180 - 31,600 48 Additional Income Taxes on Deficiency: - - 28,419 3,180 - 31,600 50 REVENUE REQUIREMENTS: - - 1,058,134 40,867 58,903 1,157,903 52 Accumulated Depreciation - S/L - - 1,058,134 40,867 58,903 1,157,903 54 Revenue 2,783,322 204,557 2,987,879 2,987,879 1,253,671 2,987,879 1,855,673 1,855,673 1,855,673 1,856,567 1,856,567 1,856,567 1,856,567 1,856,567 1,856,567 1,856,567 1,856,567 1,856,567 1,856,567 1,859,698 1,856,568,414,989 1,819,6996 <td< td=""><td>41</td><td>Acct 495 - Gas True-up</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td>-</td></td<>	41	Acct 495 - Gas True-up	-						-
44 Actual Return (Net Operating Income) - - - 821,456 91,932 - 913,388 46 Return Income Deficiency - - - (737,848) (82,575) - (820,423) 49 Additional Income Taxes on Deficiency: - - - (737,848) (82,575) - (820,423) 49 Additional Income Taxes on Deficiency: - - - 28,419 3,180 - 31,600 50 REVENUE REQUIREMENTS: - - 1,058,134 40,867 58,903 1,157,903 51 REVENUE REQUIREMENTS: - - 1,058,134 40,867 58,903 1,157,903 52 - - - 1,058,134 40,867 58,903 1,157,903 53 - - - 1,058,134 40,867 58,903 1,157,903 54 - - - 1,058,134 40,867 58,903 1,157,903 55 RATE BASE: - - - 1,058,132 204,557 2,987,879 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>(08)</td> <td></td> <td></td> <td></td>						(08)			
46 Return Income Deficiency - - - (737,848) (82,575) - (820,423) 49 Additional Income Taxes on Deficiency: - - - 28,419 3,180 - 31,600 50 REVENUE REQUIREMENTS: - - - 1,058,134 40,867 58,903 1,157,903 51 REVENUE REQUIREMENTS: - - - 1,058,134 40,867 58,903 1,157,903 52 - - - 1,058,134 40,867 58,903 1,157,903 53 RATE BASE: - - - 1,058,134 40,867 58,903 1,157,903 54 - - - - 1,058,134 40,867 58,903 1,157,903 54 -		Total Other Operating medine.				(30)	(213)		(311)
47 Return Income Deficiency - - (737,848) (82,575) - (820,423) 48 Additional Income Taxes on Deficiency: - - 28,419 3,180 - 31,600 50 REVENUE REQUIREMENTS: - - 1,058,134 40,867 58,903 1,157,903 52 - - 1,058,134 40,867 58,903 1,157,903 53 - - - 1,058,134 40,867 58,903 1,157,903 54 RATE BASE: - - 2,783,322 204,557 2,987,879 57 Accumulated Depreciation - S/L (703,888) (49,783) (753,671) 56 Oustruction Work in Progress (396,372) (28,995) (425,367) 50 Net Plant in Service - - 1,887,277 132,419 - 1,819,696 61 Gas Stored Underground: - - - - - - - - - - - - - - - - - - - <t< td=""><td></td><td>Actual Return (Net Operating Income)</td><td>-</td><td>-</td><td>-</td><td>821,456</td><td>91,932</td><td>-</td><td>913,388</td></t<>		Actual Return (Net Operating Income)	-	-	-	821,456	91,932	-	913,388
49 Additional Income Taxes on Deficiency: - - - 28,419 3,180 - 31,600 51 REVENUE REQUIREMENTS: - - - 1,058,134 40,867 58,903 1,157,903 52 - - 1,058,134 40,867 58,903 1,157,903 53 - - - 1,058,134 40,867 58,903 1,157,903 54 - - - 1,058,134 40,867 58,903 1,157,903 54 - - - 1,058,134 40,867 58,903 1,157,903 55 RATE BASE: - - 2,783,322 204,557 2,987,879 56 Utility Plant in Service (703,888) (49,783) (753,671) (425,367) 58 Construction Work in Progress 4,215 6,639 10,855 50 Net Plant in Service - - - - 62 Gas Stored Underground: - - - - - - 62 Gas Stored Underground:	47	Return Income Deficiency	-	-	-	(737,848)	(82,575)	-	(820,423)
51 REVENUE REQUIREMENTS: - - 1,058,134 40,867 58,903 1,157,903 52 53 54 54 55 RATE BASE: 2,783,322 204,557 2,987,879 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) 50 Net Plant in Service - - 1,687,277 132,419 - 1,819,696 61 6 -		Additional Income Taxes on Deficiency:	-	-	-	28,419	3,180	-	31,600
52 53 54 55 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 - - 1,819,696 61 - - - 1,819,696 62 Gas Stored Underground: - - - 1,819,696 61 - - - 1,657,277 132,419 - 1,819,696 61 - <td< td=""><td></td><td></td><td></td><td></td><td></td><td>1 059 134</td><td>40.967</td><td>58 003</td><td>1 157 003</td></td<>						1 059 134	40.967	58 003	1 157 003
54 RATE BASE: 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 - - 1,687,277 132,419 - 1,819,696 62 Gas Stored Underground: - - - - - 63 Working Capital Allowance -		REVENUE REQUIREMENTS.		-	-	1,050,154	40,007	30,903	1,137,903
55 RATE BASE: 2,783,322 204,557 2,987,879 56 Utility Plant in Service (703,888) (49,783) (753,671) 57 Accumulated Depreciation - S/L (396,372) (28,995) (425,367) 58 Accumulated Depreciation - Deferred Taxes (396,372) (28,995) (425,367) 58 Construction Work in Progress 4,215 6,639 10,855 60 Net Plant in Service - - 1,819,696 62 Gas Stored Underground: - - - - 62 Gas Stored Underground: - - - - - 63 Working Capital Allowance (505,795) (49) (505,84) - - 64 Regulatory Assets & Liabilities - - - - - 65 Regulatory Assets & Liabilities - - - - - 66 Materials & Supplies: 1,555 29 1,594 - - 67 Customer Deposits - - - - - <									
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 - - - 1,687,277 132,419 - 1,819,696 62 Gas Stored Underground: -		RATE BASE:							
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 - - - 1,687,277 132,419 - 1,819,696 62 Gas Stored Underground: - - - - - - 63 Working Capital Allowance (505,795) (49) (505,844) - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>									
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 - - - 1,687,277 132,419 - 1,819,696 62 Gas Stored Underground: -									
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 - - 1,315,445	59	Construction Work in Progress				4,215	6,639		10,855
62 Gas Stored Underground: - </td <td></td> <td>Net Plant in Service</td> <td>-</td> <td>-</td> <td>-</td> <td>1,687,277</td> <td>132,419</td> <td>-</td> <td>1,819,696</td>		Net Plant in Service	-	-	-	1,687,277	132,419	-	1,819,696
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	62			-					-
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						(505,795)			(505,844)
67 Customer Deposits - - - - - - - - - - - - - - - - 1,315,445 - - - 1,315,445 - - 1,315,445 - - 1,315,445 - - - 1,315,445 - - - 1,315,445 -	65	Regulatory Assets & Liabilities					-		-
68 TOTAL RATE BASE 1,183,047 132,398 - 1,315,445						1,565	29		1,594
69 % of Rate Base 0.0000% 0.0000% 89.9351% 10.0649% 0.0000% 100.0000%		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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE		PURCHASED	GAS SUPPLY ACQUISITION	DAILY FIRM CAPACITY			ENHANCED OTHER	
<u>NO.</u> 1	Transport-NNG C&I INT Class 4	GAS COST	COST	COST	DEMAND	CUSTOMER	SERVICES	TOTAL
2	Operation & Maintenance Expense:							
3 4	Production: Purchased Gas Cost							
5	Gas Supply Acquisition Cost	-	-					-
6 7	Daily Firm Capacity Cost				<u>877</u> 877			877
8	Total - Production	-	-	-	877	-	-	877
9	Transmission				4,507			4,507
10 11	Distribution: Customer Accounts and Services:				31,579	735	567	32,882
12	Allocable					452		452
13 14	Transport Allocable Customer Sales:					-	6,748	6,748
14	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 21	Taxes Other Than Income Taxes: Unemployment Comp - FED & STATE							
22	Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	89	2	-	91
24 25	IBS Payroll Tax Real Estate & Property	-	-	-	14,881 30,380	3,172 810	-	18,053 31,190
26	Total Taxes Other Than Income Taxes:	-	-	-	45,350	3,984	-	49,334
27 28	Other Income Before Income Taxes:		_	_	_	_	_	_
29	Other medine before medine raxes.	-	_	-	-	-	-	_
30	Income Taxes	-	-	-	(2,983)	(80)	-	(3,063)
31 32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33					500.000	0.504		000 5 17
34 35	TOTAL EXPENSES:	-	-	-	583,336	6,594	10,618	600,547
36	Other Operating Income (Revenue Credits):							
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(26) (1)		(26) (1)
39	Acct 493 - Rent from Gas Property	-	-	-	(57)	(1)	-	(59)
40 41	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up					-		-
42	Acct 495 - Gas Hue-up 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 48	Return Income Deficiency	-	-	-	37,050	987	-	38,037
49	Additional Income Taxes on Deficiency:	-	-	-	16,649	444	-	17,093
50 51	REVENUE REQUIREMENTS:				648,907	8,305	10,618	667,830
52	neveroe negon temetro.				040,001	0,000	10,010	001,000
53 54								
55	RATE BASE:							
56	Utility Plant in Service				1,638,603	29,285		1,667,888
57 58	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes				(413,930) (233,344)	(7,500) (4,151)		(421,430) (237,496)
59	Construction Work in Progress				2,493	840		3,333
60 61	Net Plant in Service	-	-	-	993,821	18,474	-	1,012,295
62			-					-
63	Working Capital Allowance				(301,690)	(9)		(301,698)
64 65	Prepayments Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				933	5		938
67 68	Customer Deposits 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%

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

Puncted all Data Dirity Data Print Data Print Data Print Description Description <thdescription< th=""> <thdescription< th=""> <t< th=""><th></th><th>[A]</th><th>[B]</th><th>[C]</th><th>[D]</th><th>[E]</th><th>[F]</th><th>[G]</th><th>[H]</th></t<></thdescription<></thdescription<>		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
2 Operation & Maintenance Dependent -				ACQUISITION	CAPACITY	DEMAND	CUSTOMER	OTHER	TOTAL
Publication Termination Gas Cane Totally From Case Cane Total Case Cane Total Case Cane Total Case Case Case Case Case Case Case Case									
Bally Frin Capacity Cold Total-Production 466 489 Total-Production 2,866 2,866 2,866 Culturer Accurst and Services: Activitient Accurst and Services: Taxable acoust Activitient Accurst and Services: Taxable acoust Activitient Accurst and Services: Taxable acoust Activitient Accurst and Services: Taxable acoust Activitient Accurst and Services: Taxable acoust Taxable acoust Taxab			-						-
7 Total - Production - - 466 - - 486 7 Transmitric 2,896 - - 486 - 2,896 22,896 22,896 22,896 22,896 22,896 22,896 22,896 22,896 22,896 22,896 336 26,890 3369 3,889 3369 3,889 366 3,899 3,889 3,899 3,889 3,889 56,853 3,899 3,889 56,853 3,899 3,889 56,853				-		466			- 466
1 Transmission 1 0.0000			-	-	-		-	-	
10 Distilution 20,110 4.35 3.35 2.0800 10 Accoults and Service: 267 3.090 3.090 3.090 3.090 3.090 3.090 3.090 3.090 3.090 3.090 3.000 <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.000</td>		_							0.000
11 Clasters Accounts and Services: 287 3.080 3							435	335	
Transport Alsoche 3.89 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.80 <td>11</td> <td>Customer Accounts and Services:</td> <td></td> <td></td> <td></td> <td>-, -</td> <td></td> <td></td> <td></td>	11	Customer Accounts and Services:				-, -			
1 Custome Sales: -							267	3 090	
16 Total Qoration & MantelExpense: - - 72.107 917 6.278 79.302 18 Depreciation & Annot Expense: 310.125 673 310.798 18 Depreciation & Annot Expense: 310.125 673 310.798 18 Depreciation & Annot Expense: - - - - 10 Insertio Provide Tax - - - - - 10 Insertio Provide Tax -							-	3,909	-
10 Depreciation & Amort Expense: 310,125 673 310,708 11 Tases Other Than Income Tases: -<			-	-					
10 Depreciation & Amone Taxes: 310,125 673 310,788 10 Taxes Other Than Income Taxes: - <td></td> <td>Total Operation & Maintenance Expense:</td> <td>-</td> <td>-</td> <td>-</td> <td>72,107</td> <td>917</td> <td>6,278</td> <td>79,302</td>		Total Operation & Maintenance Expense:	-	-	-	72,107	917	6,278	79,302
120 Taxes Other Than Income Taxes: -		Depreciation & Amort Expense:				310,125	673		310,798
1 Uhempkoyment Gamp - FED & STATE Restement Bandts - FED -									
22 Retirement Bendis FED - - - - - - - - - 57 1 - 58 24 Ushthor, Instra, Kacke Tax & Use Tax - - - - - 57 1 - 58 26 Total Taxes Cher Than Income Taxes: - - - - - - - 19,356 479 - 19,858 20 Other Income Taxes: -									
1BS Payroll Tax. 9.492 2.023 11.515 Real Estite & Property - - 19.356 479 - 19.356 20 Total Taxes Other Than Income Taxes: - - 28.004 2.503 - 31.407 20 Other Income Bafore Income Taxes: - - - 28.004 2.503 - 31.407 20 Income Same -						-	-		-
25 Real Estate & Property - - - 19,356 479 - 19,355 25 Total Taxes: - - 28,004 2,503 - 31,407 20 Other Income Bafore Income Taxes: - <			-	-	-			-	
28 Total Taxes Other Than Income Taxes: - - 28,094 2,503 - 31,407 28 Other Income Taxes: -			_	_	-			-	
22 Other Income Taxes: -	26		-	-	-			-	
Income Taxes - - (1,901) (47) - (1,948) Other Income Atter Income Taxes: -									
30 Income Taxes - - (1,901) (47) - (1,948) 31 Other Income After Income Taxes: - <td< td=""><td></td><td>Other Income Before Income Taxes:</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></td<>		Other Income Before Income Taxes:	-	-	-	-	-	-	-
32 Other Income After Income Taxes: -	30	Income Taxes	-	-	-	(1,901)	(47)	-	(1,948)
33 OTAL EXPENSES: - - 409,236 4,046 6,278 419,560 60 Other Operating Income (Revenue Credits): (15) (15) (16) 7 Acct 487 - Late Payments (15) (16) (16) 7 Acct 482 - Merit forn Gas Property - - (37) (1) - (38) 7 Acct 493 - Realt from Gas Property - - (37) (1) - (38) 7 Acct 495 - Gas True-up - - (37) (22) - (59) 7 Acct 495 - Mascillaneous - - (37) (22) - (59) 4 Actual Return (Net Operating Income) - - - (16) (6) 4 Actual Return (Net Operating Income) - - - 116,676 2,893 - 119,869 4 Additional Income Taxes on Deficiency: - - 10,607 262 - 10,870 5 RATE EAS		Other Income After Income Taxes:							
35 Other Operating Income (Revenue Credits): (15) (16) 37 Acct 487 - Late Payments (10) (0) 38 Act 487 - Miscellaneous Revenue (11) (38) 40 Acct 493 - Gas True-up - (37) (1) (38) 41 Acct 495 - Gas True-up - (6) (6) 42 Acct 495 - Gas True-up - - (37) (22) (59) 43 Total Other Operating Income) - - (37) (22) (6) (6) 44 Interlog-anding Income) - - (37) (22) - (58) 45 Actual Return (Net Operating Income) - - - (16),676 2,893 - 119,869 46 Additional Income Taxes on Deficiency: - - 10,607 262 - 10,870 47 RetVENUE REQUIREMENTS: - - 451,013 5,058 6,278 462,349 48 Additional Income Taxes on Deficiency: - - - 451,013 5,058 6,278		Other moorne Alter moorne Taxes.	-	-	_	-		-	-
36 Other Operating Income (Revenue Credits): (15) (15) 37 Acct 487 - Late Payments (0) (0) (0) 38 Acct 483 - Miscellaneous Revenue (1) - (38) 36 Acct 483 - Miscellaneous Revenue (1) - (38) 36 Acct 483 - Miscellaneous Revenue - - - - 41 Acct 485 - Miscellaneous -		TOTAL EXPENSES:	-	-	-	409,236	4,046	6,278	419,560
37 Act 487 - Liste Payments (15) (15) 8 Act 488 - Miscellaneous Revenue (0) (0) 01 Act 498 - Miscellaneous Revenue (37) (1) - (38) 41 Act 498 - Miscellaneous Revenue - - (37) (1) - (38) 42 Act 495 - Miscellaneous - - (37) (22) - (59) 43 Total Other Operating Income: - - (37) (22) - (67,90) 44 Actual Return (Net Operating Income) - - - (16,976) (2,121) - (87,90) 45 Actual Return Income Deficiency - - 116,976 2,893 - 119,869 46 Additional Income Taxes on Deficiency: - - 10,607 262 - 10,870 57 REVENUE REQUIREMENTS: - - 451,013 5,058 6,278 462,349 58 RATE BASE: - - 451,013 5,058 6,278 462,301 50 Constru		Other Operating Income (Revenue Credits):							
39 Acct 493 - Rent from Gas Property - - (37) (1) - (38) 40 Acct 493 - Indergrammantal Rents - - (6) (6) 41 Acct 495 - Gas True-up - (37) (22) - (59) 42 Acct 495 - Miscelianeous - - (37) (22) - (59) 44 Actual Return (Net Operating Income) - - - (37) (22) - (87,890) 44 Actual Return Income Deficiency - - - 116,976 2,893 - 119,869 45 Additional Income Taxes on Deficiency: - - - 10,607 262 - 10,870 46 Additional Income Taxes on Deficiency: - - - 451,013 5,058 6,278 462,349 47 Return Income Deficiency: - - - 451,013 5,058 6,278 462,349 48 Additional Income Taxes - - - 451,013 5,058 6,278 462,349							(15)		(15)
40 Acct 494 - Interdepartmental Rents -						(07)			
41 Acct 495 - Gas Tuie-up - <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>(37)</td> <td>(1)</td> <td>-</td> <td>(38)</td>			-	-	-	(37)	(1)	-	(38)
43 Total Other Operating Income: - - (37) (22) - (59) 44 Actual Return (Net Operating Income) - - (85,769) (2,121) - (87,890) 46 Actual Return Income Deficiency - - 116,976 2,893 - 119,869 47 Return Income Deficiency - - - 10,607 262 - 10,870 48 Additional Income Taxes on Deficiency: - - - 10,607 262 - 10,870 50 REVENUE REQUIREMENTS: - - - 451,013 5.058 6.278 462,349 52 - - - - 451,013 5.058 6.278 462,349 54 RACE BASE: - - - - 451,013 5.058 6.278 462,349 54 Accumulated Depreciation - S/L - - - 632,379 10,922 - 643,301 56 Ontring Capital Allowance - - - - -	41	Acct 495 - Gas True-up	-						-
44 Actual Return (Net Operating Income) - - - (85,769) (2,121) - (87,890) 47 Return Income Deficiency - - 116,976 2,893 - 119,869 49 Additional Income Taxes on Deficiency: - - - 10,607 262 - 10,870 51 REVENUE REQUIREMENTS: - - - 451,013 5,058 6,278 462,349 52 - - - 451,013 5,058 6,278 462,349 53 - - - - 451,013 5,058 6,278 462,349 54 - - - - 451,013 5,058 6,278 462,349 55 RATE BASE: - - - 452,311 (4,434) (267,745) 56 Construction Vork in Progress - - 632,379 10,922 - 643,301 57 Accumulated Depreciation - Deferred Taxes - - - - - - - - <t< td=""><td></td><td></td><td></td><td></td><td></td><td>(27)</td><td></td><td></td><td></td></t<>						(27)			
46 Return Income Deficiency - - - 116,976 2,893 - 119,869 47 Additional Income Taxes on Deficiency: - - - 10,607 262 - 10,870 50 REVENUE REQUIREMENTS: - - - 451,013 5.058 6,278 462,349 51 REVENUE REQUIREMENTS: - - - 451,013 5.058 6,278 462,349 52 S - - - 451,013 5.058 6,278 462,349 53 RATE BASE: - - - 451,013 5.058 6,278 462,349 54 - - - 451,013 5.058 6,278 462,349 54 - - - - 451,013 5.058 6,278 462,349 54 - - - - - 451,013 5.058 6,278 462,349 55 RATE BASE: - - - - - - - - -		Total Other Operating Income.	-	-	-	(37)	(22)	-	(59)
47 Return Income Deficiency - - 116,976 2,893 - 119,869 48 Additional Income Taxes on Deficiency: - - 10,607 262 - 10,870 50 REVENUE REQUIREMENTS: - - 451,013 5,058 6,278 462,349 52 - - - 451,013 5,058 6,278 462,349 53 - - - - 451,013 5,058 6,278 462,349 54 - - - - 451,013 5,058 6,278 462,349 55 RATE BASE: - - - 451,013 5,058 6,278 462,349 56 Utility Plant in Service - 1,042,649 17,314 1,059,963 (267,745) (150,930) 57 Accumulated Depreciation - Deferred Taxes (148,476) (2,454.4) (150,930) (267,745) (150,930) (261,930) (261,930) (261,930) (161,930) (161,930) (161,930) (161,930) (161,930) (161,930) (161,930)		Actual Return (Net Operating Income)	-	-	-	(85,769)	(2,121)	-	(87,890)
48 Additional Income Taxes on Deficiency: - - 10,607 262 - 10,870 50 REVENUE REQUIREMENTS: - - 451,013 5,058 6,278 462,349 51 REVENUE REQUIREMENTS: - - 451,013 5,058 6,278 462,349 53 - - - 451,013 5,058 6,278 462,349 54 - - - 451,013 5,058 6,278 462,349 54 - - - 451,013 5,058 6,278 462,349 55 RATE BASE: - - 462,349 17,314 1,059,963 56 Utility Plant in Service - (263,311) (4,434) (267,745) 50 Costruction Wrk in Progress - - 632,379 10,922 - 643,301 61 - <td< td=""><td></td><td>Return Income Deficiency</td><td>_</td><td>_</td><td>_</td><td>116 976</td><td>2 803</td><td>_</td><td>110 860</td></td<>		Return Income Deficiency	_	_	_	116 976	2 803	_	110 860
50 REVENUE REQUIREMENTS: - - 451,013 5,058 6,278 462,349 51 RATE BASE: - - 4 1,042,649 17,314 1,059,963 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 - - - 632,379 10,922 - 643,301 62 Gas Stored Underground: -		Ream moone Denoichey				110,010	2,000		110,000
51 REVENUE REQUIREMENTS: - - 451,013 5,058 6,278 462,349 52 53 54 54 55 RATE BASE: 1,042,649 17,314 1,059,963 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 - - - 632,379 10,922 - 643,301 62 Gas Stored Underground: - - - - - - 63 Working Capital Allowance -<		Additional Income Taxes on Deficiency:	-	-	-	10,607	262	-	10,870
52 53 54 55 55 RATE BASE: 56 Utility Plant in Service 57 Accumulated Depreciation - S/L 58 Accumulated Depreciation - Deferred Taxes 59 Construction Work in Progress 59 Construction Work in Progress 60 Net Plant in Service 61 - 62 Gas Stored Underground: 63 - 64 - 65 Regulatory Assets & Liabilities 66 Materials & Supplies: 68 Construct BASE		REVENUE REQUIREMENTS:		-	-	451.013	5.058	6.278	462,349
54 RATE BASE: 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 - - - 632,379 10,922 - 643,301 62 Gas Stored Underground: - - - 643,301 63 Vorking Capital Allowance - </td <td>52</td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td>-,</td> <td>-,</td> <td></td>	52					,	-,	-,	
55 RATE BASE: 1,042,649 17,314 1,059,963 56 Utility Plant in Service (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 62 Gas Stored Underground: - - - 632,379 10,922 - 643,301 64 Prepayments - - - 632,379 10,922 - 643,301 64 Arciny Assets & Liabilities - - - - - - 643,301 64 Arciny Assets & Liabilities - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
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 - - - 632,379 10,922 - 643,301 62 Gas Stored Underground: - - - - - - 643,301 64 Prepayments - - - 632,379 10,922 - 643,301 64 Prepayments -		RATE BASE:							
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 - - 632,379 10,922 - 643,301 62 Gas Stored Underground: - - 643,301 - - - 643,301 62 Gas Stored Underground: - - 632,379 10,922 - 643,301 64 Prepayments - - 643,301 - - - - - - 643,301 64 Prepayments -	56	Utility Plant in Service							
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60 Net Plant in Service - - 632,379 10,922 - 643,301 61 - - 632,379 10,922 - 643,301 61 - - - - - - - 643,301 62 Gas Stored Underground: - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
62 Gas Stored Underground: - </td <td>60</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td>	60		-	-	-			-	
63 Working Capital Allowance (191,403) (5) (191,409) 64 Prepayments - - - 65 Regulatory Assets & Liabilities - - - 66 Materials & Supplies: 595 3 595 67 Customer Deposits - - - 68 TOTAL RATE BASE - - 441,570 10,920 - 452,490		Gas Stored Underground:							
64 Prepayments - - - 65 Regulatory Assets & Liabilities - - - 66 Materials & Supplies: 595 3 598 67 Cusmer Deposits - - - 68 TOTAL RATE BASE - - 441,570 10,920 - 452,490				-		(191.403)	(5)		- (191.409)
66 Materials & Supplies: 595 3 598 67 Customer Deposits - - - 68 TOTAL RATE BASE - - 441,570 10,920 - 452,490	64	Prepayments				-	-		-
67 Customer Deposits -							-		
68 TOTAL RATE BASE 441,570 10,920 - 452,490						292	-		
69 % of Rate Base 0.0000% 0.0000% 97.5866% 2.4134% 0.0000% 100.0000%	68	TOTAL RATE BASE							
	69	% of Rate Base	0.0000%	0.0000%	0.0000%	97.5866%	2.4134%	0.0000%	100.0000%

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

Note Data Same Data Party Data Party <th></th> <th>[A]</th> <th>[B]</th> <th>[C]</th> <th>[D]</th> <th>[E]</th> <th>[F]</th> <th>[G]</th> <th>[H]</th>		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
Construct Multification Cont Image Support Advantage Support Support Advantage Support Support Advantage Support Support Support Advantage Support S	NO.			ACQUISITION	CAPACITY	DEMAND	CUSTOMER	OTHER	TOTAL
Production: Production: 1 Production: 16,258 16,258 Production: 16,258 16,258 Total: Production: 31,033 388 30 12,258 Total: Production: 31,033 388 30 12,258 Total: Production: 31,033 388 30 12,258 Total: Production: 401 641 641 Total: Production: 401 641 641 Total: Control State: 1 1 64 Total: Control State: 73,986 742 888 Total: Control State: 1 1 6 Total: Control State:<		Operation & Maintenance Expense:							
	3	Production:							
Daily Fine Questry Cont 16.288 16.288 16.288 Todi-Rodotton - </td <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>			-						-
Transmission Outsomer course and Services: Allocable Transport Alexable Continuemers 31,833 368 603 50,293 Transport Alexable Continuemers -				-		16,258			16,258
Transmission		Total - Production	-	-	-	16,258	-	-	16,258
Database Accounts and Service: 401 5.44 5.14 Accounts State: - - 5.24 - Administrative & General: - - 2.29 3.52 Total Operation & Mantemore Expense: - - 7.89.86 7.42 80.628 Trace Other Than income Taxe: - - 7.89.86 7.42 80.628 Trace Other Than income Taxe: -		Transmission				-			-
Allocation Addition Addition Addition Addition Transport Allocation 1 - - - 229 329 Total Control State: - - - 47.700 10.702 9.416 55.804 Deprication & Anton'Expense: - - - 47.700 10.702 9.416 55.804 Deprication & Anton'Expense: -						31,633	368	503	32,503
Tansport Alocable Self 5.84 5.84 Cutomer Same: - - 533 2.923 3.252 Train Granding & General: - - 47,800 9.048 89,302 Deprosibility & General: - - 47,800 10.02 9.418 89,302 Deprosibility & Amont Expense: - - 47,800 10.02 9.418 89,302 Train Gouge Train Expense: -							401		401
15 Administrative & General: - 1							101	5,984	
10 Total Operation & Amont Expense: - - 47800 1.022 9.416 98.388 10 Depreciation & Amont Expense: 70.9840 742 80.828 21 Taras Other Than Income Taxes: - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>2.020</td> <td>-</td>							-	2.020	-
10 Depresidino & Annot Expense: 79,86 742 80,628 71 axes Other Than income Taxes: - - - - - 11 Depresidino Taxes - - - - - 12 Depresidino Taxes - - 80 1 - 82 12 Depresidino Taxes - <				-	-	47,890			
Tase Other Than Income Taxes: -		· · · · · · ·							
20 Taxes Other Than income Taxes: .		Depreciation & Amort Expense:				79,886	742		80,628
2 Reterment Benefits - FED - </td <td>20</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	20								
2 Unathor. Ins Tax, Eccise Tax & Use Tax - - 80 1 - 82 185 Payoul Tax - - 27.431 47.4 - 27.952 7 fail Taxas Other Than Income Taxes: - - 27.516 47.6 - 27.952 7 fail Taxas Other Than Income Taxes: - - - - - 27.516 47.6 - 27.952 7 fail Taxas Other Than Income Taxes: - - - - - - - - - - 27.556 47.6 - 27.952 7 fail Taxas Other Than Income Taxes: -						-	-		-
Parl Existe & Propenty - - - - 27.431 474 - 27.095 Total Taxes Sther Than Income Taxes: - <t< td=""><td>23</td><td></td><td>-</td><td>-</td><td>-</td><td>- 80</td><td>- 1</td><td>-</td><td>82</td></t<>	23		-	-	-	- 80	- 1	-	82
28 Total Taxes Other Than Income Taxes: - - 27,516 476 - 27,992 20 Other Income Bases: -									
2 Other Income Taxes: -				-					
Income Taxes - - (2,694) (47) - (2,740) Other Income After Income Taxes: -									
30 Income Taxes - - (2,694) (47) - (2,740) 31 Other Income Atter Income Taxes: -		Other Income Before Income Taxes:	-	-	-	-	-	-	-
32 Other Income Taxes: -	30	Income Taxes	-	-	-	(2,694)	(47)	-	(2,740)
33 TOTAL EXPENSES: - - 152.599 2.263 9.416 164.278 60 Oher Operating Income (Revenue Credits): Act 487 - Lat Payments (23) (23) (23) 7 Act 487 - Lat Payments (1) (1) (1) 7 Act 487 - Lat Payments (23) (23) (23) 8 Act 487 - Lat Payments (1) (1) (1) 7 Act 492 - Gas True-up - - (52) (1) - (65) 7 Act 495 - Gas True-up - - (52) (33) - (65) 7 Act 495 - Gas True-up - - (52) (33) - (65) 7 Act 495 - Gas True-up - - 982,513 16,669 - 999,462 64 Actual Return (Net Operating Income) - - - 913,32,323 9,416 224,475 7 Return Income Deficiency - - 211,805 3,253 9,416 224,475 7 Accundiated Depreciation - SU - - 115,22	31 32	Other Income After Income Taxes:							
Solution Construction	33								
36 Other Operating Income (Revenue Credits): (23) (23) 7 Acd 487 - Late Payments (1) (1) 8 Acd 483 - Mation Gas Properly - (52) (1) (53) 40 Acd 483 - Mation Gas Properly - (52) (1) (53) 40 Acd 495 - Matinu-dip - (52) (3) - (65) 41 Acd 495 - Gas Trun-dip - - (52) (33) - (65) 42 Acd 495 - Matinu-dip - - (52) (33) - (65) 43 Total Other Operating Income: - - (622) (16) - (99) 482 44 Additional Income Taxes on Deficiency: - - 15,033 260 - 15,282 45 RATE BASE: - - 1,372,706 15,226 1,387,932 40 Matini Service - - 78,6802 10,811 - 79,94,14 46 Actual Return (Net Operating Income: - - 1,372,706 15,226		TOTAL EXPENSES:	-	-	-	152,599	2,263	9,416	164,278
38 Act 483 - Misoellaneous Revenue (1) (1) (1) 39 Act 493 - Rent fond Gas Property - - (52) (1) - (53) 40 Act 493 - Rent fond Gas Property - - (52) (1) - (53) 41 Act 495 - Gas True-up - - (52) (33) - (65) 42 Act 495 - Misoelineous - - (52) (33) - (65) 44 - - - (52) (33) - (65) 44 - - - 982,513 16,969 - 999,482 47 Return Income Deficiency - - - (938,287) (16,205) - (954,433) 48 Additional Income Taxes on Deficiency: - - - 15,033 260 - 15,282 49 Additional Income Taxes on Deficiency: - - - 211,806 3,253 9,416 224,475 50 Utility Plant in Service 1,372,706 1,327,302	36								
39 Acct 493 - Rent from Gas Property - - (52) (11) - (53) 41 Acct 495 - Miscellaneous - - (9) (9) 42 Acct 495 - Miscellaneous - - (9) (9) 43 Total Other Operating Income: - - (9) (9) 44 Acct 495 - Miscellaneous - - (90) (95) 44 Acct 495 - Miscellaneous - - (90) (95) 44 Acct 495 - Miscellaneous - - (90) (95) 45 Acctual Return (Net Operating Income) - - 982,513 16,959 - 999,482 46 Return Income Deficiency: - - - (938,287) (16,205) - (954,493) 47 Return Income Taxes on Deficiency: - - 211,805 3,283 9,416 224,475 57 Rezenuite REQUIREMENTS: - - 211,805 3,283 9,416 224,475 58 RATE BASE: - - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>									
40 Act 494 - Interdepartmental Rents -				-	-	(52)			
42 Acct 495 - Miscellaneous (9) (9) 43 Total Other Operating Income: - - (52) (33) - (85) 44 Actual Return (Net Operating Income) - - 982,513 16,969 - 999,482 46 - - 982,2513 16,969 - 999,482 47 Return Income Deficiency - - (938,287) (16,205) - (954,493) 48 Additional Income Taxes on Deficiency: - - 15,033 260 - 15,292 51 REVENUE REQUIREMENTS: - - 211,805 3,253 9,416 224,475 52 - - - 1,372,706 15,226 1,387,932 54 Accumulated Depreciation - S/L (401,417) (2,990) (404,407) 55 Accumulated Depreciation - S/L - - 788,602 10,811 - 799,413 56 Net Piant in Service - - - 788,602 10,811 - 799,413 57									-
43 Total Other Operating Income: - - (62) (33) - (85) 44 Actual Return (Net Operating Income) - - 982,513 16,969 - 999,482 46 - - 982,513 16,969 - 999,482 47 Return Income Deficiency - - (938,287) (16,205) - (954,493) 48 Additional Income Taxes on Deficiency: - - 15,033 260 - 15,222 50 REVENUE REQUIREMENTS: - - 211,805 3,253 9,416 224,475 52 RATE BASE: - - - 211,805 3,253 9,416 224,475 54 RATE BASE: - - - 211,805 3,253 9,416 224,475 54 RATE BASE: - - - 211,805 3,253 9,416 224,475 55 RATE BASE: - - - 1,372,706 15,226 1,387,932 56 Construction Work in Progress			-				(9)		- (9)
45 Actual Return (Net Operating Income) - - 982,513 16,969 - 999,482 46 Return Income Deficiency - - (938,287) (16,205) - (954,493) 47 Return Income Deficiency - - (15,033) 260 - 15,292 48 Additional Income Taxes on Deficiency: - - - 211,805 3,253 9,416 224,475 50 REVENUE REQUIREMENTS: - - - 211,805 3,253 9,416 224,475 52 - - - - 211,805 3,253 9,416 224,475 53 - - - - 211,805 3,253 9,416 224,475 54 - - - 1,372,706 15,226 1,397,332 55 RATE BASE: - - 1,372,706 15,226 1,397,332 56 Utility Plant in Service - - 1,372,706 15,226 1,397,332 57 Accumulated Depreciation - Deferred Taxes	43		-	-	-	(52)		-	
46 Return Income Deficiency: - - - (938,287) (16,205) - (954,493) 47 Additional Income Taxes on Deficiency: - - - 15,033 260 - 15,292 51 REVENUE REQUIREMENTS: - - - 211,805 3,253 9,416 224,475 52 - - - - 211,805 3,253 9,416 224,475 54 RATE BASE: - - - 211,805 3,253 9,416 224,475 56 Utility Plant in Service - - - 213,026 1,372,706 15,226 1,387,932 57 Accumulated Depreciation - S/L (404,407) (2,900) (404,407) 58 Construction Work in Progress - - 788,602 10,811 - 799,413 59 Construction Work in Progress - - 788,602 10,811 - 799,413 61 Gas Stored Underground: - - - - - - - -		Actual Return (Net Operating Income)	-	-	-	982.513	16.969	-	999.482
48 Additional Income Taxes on Deficiency: - - 15,033 260 - 15,292 51 REVENUE REQUIREMENTS: - - 211,805 3,253 9,416 224,475 52 - - 211,805 3,253 9,416 224,475 53 - - 211,805 3,253 9,416 224,475 54 - - 211,805 3,253 9,416 224,475 55 RATE BASE: - - 1,372,706 15,226 1,387,932 56 Utility Plant in Service 1,372,706 15,226 1,387,932 57 Accumulated Depreciation - Deferred Taxes (401,417) (2,990) (404,407) 58 Construction Work in Progress 12,116 734 12,850 50 Net Plant in Service - - 788,602 10,811 - 799,413 61 Gas Stored Underground: - - 788,602 10,811 - 799,413 62 - - - - - -	46								, .
4 Additional Income Taxes on Deficiency: - - 15,033 260 - 15,292 50 REVENUE REQUIREMENTS: - - 211,805 3,253 9,416 224,475 52 - - 211,805 3,253 9,416 224,475 54 - - 211,805 3,253 9,416 224,475 54 - - - 211,805 3,253 9,416 224,475 54 - - - 211,805 3,253 9,416 224,475 54 - - - 211,805 3,253 9,416 224,475 54 - - - 1,372,706 15,226 1,387,932 56 Utility Plant in Service - - (401,417) (2,990) (404,407) 56 Construction Work in Progress - - 734 12,850 56 Net Plant in Service - - 788,602 10,811 - 799,413 61 Gas Stored Underground: - -		Return Income Deficiency	-	-	-	(938,287)	(16,205)	-	(954,493)
51 REVENUE REQUIREMENTS: - - 211,805 3,253 9,416 224,475 52 - - 211,805 3,253 9,416 224,475 53 - - 211,805 3,253 9,416 224,475 54 - - 211,805 3,253 9,416 224,475 53 - - - 211,805 3,253 9,416 224,475 53 - - - 21,805 3,253 9,416 224,475 54 - - - 1,372,706 15,226 1,387,932 56 Construction Vork in Progress (401,417) (2,990) (404,407) 59 Construction Work in Progress 12,116 734 12,850 60 Net Plant in Service - - 788,602 10,811 - 799,413 61 Gas Stored Underground: - - - - - - - - - - - - - - - - -	49	Additional Income Taxes on Deficiency:	-	-	-	15,033	260	-	15,292
52 53 54 55 56 57 56 57 58 59 54 55 56 57 58 59 51 52 54 55 56 57 58 59 50 51 52 52 54 55 56 57 56 56 57 56 57 56 57 56 56 56 57 56 56 57 56 57 57 58 59 50 51 52 53						211 805	3 253	9.416	224 475
54 55 RATE BASE: 50 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 (401,417) (2,990) (196,981) 59 Construction Work in Progress 12,116 734 12,850 60 Net Plant in Service - - 786,602 10,811 - 799,413 61 Gas Stored Underground: - - 786,602 10,811 - 799,413 62 Gas Stored Underground: - - 786,602 10,811 - 799,413 64 Prepayments - - 786,602 10,811 - 799,413 64 Prepayments -	52	NEVENCE REQUIREMENTO.		_	_	211,000	0,200	3,410	224,410
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 - - 799,413 61 - - 799,413 - 62 Gas Stored Underground: - - - - 63 Working Capital Allowance (179,384) (8) (179,392) - 64 Prepayments - - - - - - 66 Materials & Supplies: - <td>53 54</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	53 54								
57 Accumulated Depreciation - S/L (401,417) (2,990) (404,407) 58 Accumulated Depreciation - Deferred Taxes (194,803) (2,159) (196,961) 50 Construction Work in Progress 12,116 734 12,850 60 Net Plant in Service - - 788,602 10,811 - 799,413 61 - - 788,602 10,811 - 799,413 62 Gas Stored Underground: - - 788,602 10,811 - 799,413 61 - - - 788,602 10,811 - 799,413 62 Gas Stored Underground: - - 788,602 10,811 - 799,413 64 Prepayments -		RATE BASE:							
58 Accumulated Depreciation - Deferred Taxes (194,803) (2,159) (196,961) 59 Construction Work in Progress 12,116 734 12,850 61 - - 788,602 10,811 - 799,413 61 - - 788,602 10,811 - 799,413 61 - - 788,602 10,811 - 799,413 61 - - 788,602 10,811 - 799,413 62 Gas Stored Underground: - - - - - 63 Working Capital Allowance (179,384) (8) (179,392) - - 64 Prepayments - - - - - - 66 Materials & Supplies: - - - - - 67 Customer Deposits - - - 636,595 - 68 TOTAL RATE BASE - - 625,787 10,808 - 636,595									
59 Construction Work in Progress 12,116 734 12,850 60 Net Plant in Service - - 788,602 10,811 - 799,413 61 - - 788,602 10,811 - 799,413 62 Gas Stored Underground: - - - - 63 Working Capital Allowance (179,384) (8) (179,392) 64 Prepayments - - - 65 Regulatory Assets & Liabilities - - - 66 Materials & Supplies: - - - - 67 Customer Deposits - - - - - 68 TOTAL RATE BASE - - - 636,595 -									(404,407) (196,961)
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 - - 63,659		Construction Work in Progress				12,116	734		12,850
62 Gas Stored Underground: - - - 63 Working Capital Allowance (179,384) (8) (179,392) 64 Preparments - - - 65 Regulatory Assets & Liabilities - - - 66 Materials & Supplies: - - - 67 Customer Deposits - - 625,787 10,808 - 636,595		Net Plant in Service	-	-	-	788,602	10,811	-	799,413
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	62			-					-
65 Regulatory Assets & Liabilities - - 66 Materials & Supplies: 16,569 5 16,574 67 Cusmer Deposits - - 625,787 10,808 - 636,595						(179,384)	(8)		(179,392)
66 Materials & Supplies: 16,569 5 16,574 67 Customer Deposits - - 625,787 10,808 - 636,595		Regulatory Assets & Liabilities				-	-		-
68 TOTAL RATE BASE <u>625,787</u> 10,808 - <u>636,595</u>		Materials & Supplies:				16,569	5		16,574
						625,787	10,808		- 636,595
	69	% of Rate Base	0.0000%	0.0000%	0.0000%	98.3022%	1.6978%	0.0000%	100.0000%

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

Partname		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
Dependent A Markemanez Dependent Particular Service Ser	NO.			ACQUISITION	CAPACITY	DEMAND	CUSTOMER	OTHER	TOTAL
Image Second Base Second Part Production Part Part Part Part Production Part Part Production Part Part Part Part Part Production Part Part Part Part Part Part Part Part	2								
Bask Sign/ Appliant Code - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
7 Tail - Poducian -	5	Gas Supply Acquisition Cost		-					-
Tarsenside 1,17 Description 1,17 Description 1,17 Description 1,17 Description 1,17 Description 1,17 Description 1,17 Description Acadis Transport Alcobeb Acadis Stress - 19000 - 0 0 Acadis Transport Alcobeb Acadis Stress - 19020 54 488 20.444 Tod Operator & Mentransport Expense: - 27.212 200 1.569 20.848 Deprecision & Annot Expense: - - 27.212 200 - 2.0 Transport Alcobe Stress -									
Dibibilitie: 6.069 62 64 6.255 Dibibilitie: 6.069 62 64 625 Abcolds Accounts of Series: 67 997 67 Abcolds Controme State: - 19.802 54 448 20.444 Dispersion A Amont Superse: - 27.222 203 15.89 28.88 Dispersion A Amont Superse: - - 27.222 203 15.89 28.88 Dispersion A Amont Superse: - - 27.22 20 . - Dispersion A Amont Superse: - - 27.21 0 -		Total - Floduction	-	-	-	45	-	-	45
Alcade case isope									
2 Abcable 67 67 97 97 3 Torner of Name 99.02 4 480 20.44 1 Control of Name - 27.22 203 1.569 28.944 1 Control of Name - 27.22 203 1.569 28.944 1 Control of Name - - 27.22 203 1.569 28.944 1 Control of Name - - 27.22 203 1.569 28.944 1 Control of Name - <td></td> <td></td> <td></td> <td></td> <td></td> <td>6,089</td> <td>82</td> <td>84</td> <td>6,255</td>						6,089	82	84	6,255
International Sales: .	12	Allocable					67		
15 Administrative & General: - - 19,022 54 488 20,441 Tod & General: - - 27,212 203 1,569 28,584 Deprocision & Animitance & General: - - 27,212 203 1,569 28,584 Deprocision & Animitance & General: - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td> <td>997</td> <td>997</td>							_	997	997
Dependencion & Amort Expense: 49,287 117 49,493 Tarsa Other Tran Income Taxes: - - - - Trans Other Tran Income Taxes: - - - - Bis Payofi Tax - - - - - Bis Payofi Tax - <td< td=""><td>15</td><td>Administrative & General:</td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td></td<>	15	Administrative & General:		-					
18 Deprociation & Arnot Expanse: 49.287 117 49.403 17 Tass Other Than income Transe: - <td></td> <td>Total Operation & Maintenance Expense:</td> <td>-</td> <td>-</td> <td>-</td> <td>27,212</td> <td>203</td> <td>1,569</td> <td>28,984</td>		Total Operation & Maintenance Expense:	-	-	-	27,212	203	1,569	28,984
1 Takes Other Than income Takes: - - - - - - - - - 1 1 Unstancy in Take, Excle Tak & Use Tax - - - 21 0 - - 1 1 Unstancy in Take, Excle Tak & Use Tax - - 7.156 66 - 7.242 1 Control Takes: - - 8.818 458 - 9.254 0 Other Income Takes: - - - 8.818 458 - 9.254 0 Other Income Takes: - - - - - 9.254 0 Other Income Takes: - - - - - 9.254 0 Other Income Takes: -		Depreciation & Amort Expense:				49,287	117		49,403
1 Uhemployment Comp. FED & STATE - - - - - - - - - - - - - 1 <									
22 Rate/ment Benefis - FED - - - - - - - - - - 1,641 350 1,991 7 101 Total Taxes Scie Taxes Mue Taxes: - - - 7,156 86 - 7,241 0.0 - 21,991 7 104 Total Taxes Scie Taxes: - - - 0.0 - 0.0 0.							-		
185 Payrol Tax 1.641 350 1.991 Rae Estate & Property - - 7.166 86 - 7.242 Total Taxes. Other Transes - - - 8.818 436 - 9.254 Other Income Before Income Taxes: - </td <td>22</td> <td>Retirement Benefits - FED</td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td>	22	Retirement Benefits - FED				-	-		-
L - 7,156 88 - 7,242 Total Taskes Other Than Income Taxes: - - 8,818 436 - 9,254 Other Income Taxes - - - 7,030 (8) -			-	-	-			-	
28 Total Taxes Other Than Income Taxes: - - 8.818 436 - 9.254 28 Other Income Before Income Taxes: -			-	-	-			-	
22 Other Income Taxes: -	26		-	-	-			-	
Income Taxes . <t< td=""><td></td><td>Other Income Refore Income Taxes</td><td></td><td></td><td>_</td><td></td><td>_</td><td></td><td></td></t<>		Other Income Refore Income Taxes			_		_		
Other Income After Income Taxes: - <		Other moonie belore moone rakes.	-	-	-	-	-	-	
32 Other Income Atter Income Taxes: -		Income Taxes	-	-	-	(703)	(8)	-	(711)
34 TOTAL EXPENSES: - - 84.614 747 1.569 86.930 36 Other Operating Income (Revenue Credits): - - 84.614 747 1.569 86.930 36 Other Operating Income (Revenue Credits): - - 84.614 747 1.569 86.930 36 Other Operating Income (Revenue Credits): - - - (4) (4) (4) 36 Act 485 Miscellaneous Revenue 00 00 (0) (0) (1) 4 Act 495 Assellaneous -	32	Other Income After Income Taxes:	-	-	-	-	-	-	
36 Other Operating Income (Revenue Credits): (4) (4) 37 Acct 487 - Labe Payments (0) (0) (0) 38 Acct 488 - Miscellaneous Revenue (1) (14) (0) (14) 40 Acct 489 - Interopartmental Revis - - (14) (0) (14) 40 Acct 489 - Gas Trucup - - (11) (11) (11) 41 Total Other Operating Income - - (14) (6) - (19) 42 Acct 485 - Miscellaneous - - (14) (6) - (19) 43 Total Other Operating Income) - - - (35,888) (431) - (36,319) 44 Additional Income Deficiency - - - 47,425 569 - 47,994 45 Actual Return Income Deficiency: - - - 3,922 47 - 3,969 51 RATE BASE: - - 100,060 927 1,569 102,566 165 73 588 <	34	TOTAL EXPENSES:		-	-	84,614	747	1,569	86,930
37 Acct 487 - Lise Payments (4) (4) (4) 38 Acct 483 - Mised Inscringences (1) (0) (0) 39 Acct 483 - Mised Inscringences (1) (1) (1) 41 Acct 483 - Mised Inscringences (1) (1) (1) 42 Acct 485 - Mised Inscringences (1) (1) (1) 43 Total Other Operating Income - - (14) (6) - (19) 44 Actual Return (Net Operating Income) - - (14) (6) - (19) 44 Actual Return (Net Operating Income) - - (35,888) (431) - (36,319) 47 Return Income Deficiency - - 47,425 569 - 47,994 4 Additional Income Taxes on Deficiency: - - 100,060 927 1,569 102,556 57 RATE BASE: - - 100,060 927 1,569 102,556 58 Net Plant in Service - - 100,060 927 1,589 <td></td> <td>Other Operating Income (Revenue Credite)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Other Operating Income (Revenue Credite)							
38 Acct 483 - Materian Gas Property 0 00 00 40 Acct 483 - Materian Gas Property - - 1(1) 0 - - - - 1(4) 00 -<							(4)		(4)
40 Act 494 - Interdepartmental Reris -									
41 Act 495 - 6 as True-up - <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>(14)</td> <td>(0)</td> <td>-</td> <td>(14)</td>			-	-	-	(14)	(0)	-	(14)
43 Total Other Operating Income: - - (14) (6) - (19) 44 Actual Return (Net Operating Income) - - (35,888) (431) - (36,319) 46 Return Income Deficiency - - 47,425 569 - 47,994 47 Additional Income Taxes on Deficiency: - - 47,425 569 - 47,994 48 Additional Income Taxes on Deficiency: - - - 3,922 47 - 3,969 57 REVENUE REQUIREMENTS: - - 100,060 927 1,569 102,556 58 RATE BASE: - - 100,060 927 1,569 102,556 59 Accumulated Depreciation - 5(L - - 100,060 927 1,569 102,556 50 Net Plant In Service - - - 100,060 927 1,569 103,139 104 143,90 143,90 104 104 104 104 104 104 105,209 105,209 - <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>			-						-
44 Actual Return (Net Operating Income) - - - (35,88) (431) - (36,319) 47 Return Income Deficiency - - 47,425 569 - 47,994 49 Additional Income Taxes on Deficiency: - - 47,425 569 - 47,994 49 Additional Income Taxes on Deficiency: - - 3,922 47 - 3,969 51 REVENUE REQUIREMENTS: - - 100,060 927 1,569 102,556 53 - - - 100,060 927 1,569 102,556 54 FATE BASE: - - - 100,060 927 1,569 102,556 55 RATE BASE: - - - 100,060 927 1,569 102,556 56 Vitily Plant in Service - - - 320,862 3,244 332,066 57 Accumulated Depreciation - S/L - - - 196,903 1,959 197,852 56 Not rin rep						(1.1)			
45 Actual Return (Net Operating Income) - - (36,319) - (36,319) 46 Return Income Deficiency - - 47,425 569 - 47,994 47 Return Income Taxes on Deficiency: - - - 47,425 569 - 47,994 48 Additional Income Taxes on Deficiency: - - - 3,922 47 - 3,969 51 REVENUE REQUIREMENTS: - - 100.060 927 1,569 102,556 52 - - 100.060 927 1,569 102,556 54 - - 100.060 927 1,569 102,556 54 - - 100.060 927 1,569 102,556 55 RATE BASE: - - 332,066 (86,555) (898) (87,453) 56 Vitility Plant in Service - - 332,066 (46,889) (460) (47,349) 57 Accumulated Depreciation - SL - - 195,893 1,959		Total Other Operating Income:	-	-	-	(14)	(6)	-	(19)
47 Return Income Deficiency - - 47,425 569 - 47,994 49 Additional Income Taxes on Deficiency: - - - 3,922 47 - 3,969 50 REVENUE REQUIREMENTS: - - 100,060 927 1,569 102,556 52 - - 100,060 927 1,569 102,556 54 - - 328,822 3,244 332,066 55 RATE BASE: (86,555) (898) (87,453) 56 Utility Plant in Service 328,822 3,244 332,066 57 Accumulated Depreciation - S/L (86,555) (898) (47,439) 58 Accumulated Depreciation - S/L 195,893 1,959 - 197,852 50 Net Plant in Service - - - - - 50 Net Plant in Service - - - - - 51 73 588 1,959 - 197,852 - - 52 Gas Stored Undergr	45	Actual Return (Net Operating Income)	-	-	-	(35,888)	(431)	-	(36,319)
49 Additional Income Taxes on Deficiency: - - 3,922 47 - 3,969 50 REVENUE REQUIREMENTS: - - 100,060 927 1,569 102,556 52 - - 100,060 927 1,569 102,556 54 - - 100,060 927 1,569 102,556 55 RATE BASE: - - 00,060 927 1,569 102,556 54 - - 100,060 927 1,569 102,556 54 - - 00,060 927 1,569 102,556 55 RATE BASE: - - 328,822 3,244 332,066 56 Accumulated Depreciation - S/L (86,555) (898) (67,453) 67,453) 56 Construction Work in Progress - - 195,893 1,959 - 197,852 61 Stored Underground: - - - - - - - - - - - - - <	47	Return Income Deficiency	-	-	-	47,425	569	-	47,994
51 REVENUE REQUIREMENTS: - - 100,060 927 1,569 102,556 52 - - 100,060 927 1,569 102,556 53 - - - 100,060 927 1,569 102,556 54 - - - 100,060 927 1,569 102,556 54 - - - - - 100,060 927 1,569 102,556 54 - - - - - - 100,060 927 1,569 102,556 54 - - - - - - - - - 102,556 102,556 102,556 102,556 102,556 102,556 102,556 103,559 103,559 - 104,520 -	49	Additional Income Taxes on Deficiency:	-	-	-	3,922	47	-	3,969
53 54 54 55 76 56 57 58 59 50 51 52 54 55 56 57 58 58 58 58 54 56 57 62 58 59 59 51	51	REVENUE REQUIREMENTS:	-	-	-	100,060	927	1,569	102,556
54 55 RATE BASE: 56 Utilty 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) (440) (47,349) 50 Orstruction Work in Progress - - 195,893 1,959 - 197,852 61 - - - 195,893 1,959 - 197,852 62 Gas Stored Underground: - - 197,852 - - 63 Working Capital Allowance -									
56 Utility Plant in Service 328,822 3,244 332,066 57 Accumulated Depreciation - Deferred Taxes (86,555) (898) (87,453) 58 Accumulated Depreciation - Deferred Taxes (46,889) (400) (47,349) 59 Construction Work in Progress 155 73 588 60 Net Plant in Service 195,893 1,959 - 197,852 61 Gas Stored Underground: - - - - - 62 Gas Stored Underground: - - - - - 64 Prepayments - - - - - 65 Regulatory Assets & Liabilities - - - - - 66 Totsmer Deposits - - - - - - 67 Customer Deposits - - - - - - 68 TOL RATE BASE - - 163,250 1,959 - 165,209									
57 Accumulated Depreciation - S/L (86,555) (989) (87,453) 58 Accumulated Depreciation - Deferred Taxes (46,889) (460) (47,349) 50 Construction Work in Progress - - 195,893 1,959 - 197,852 60 Net Plant in Service - - 195,893 1,959 - 197,852 61 - - - 195,893 1,959 - 197,852 62 Gas Stored Underground: - - - 197,852 63 Working Capital Allowance (32,746) (1) (32,747) 64 Prepayments - - - - 67 Regulatory Assets & Liabilities - - - - 68 TotAL RATE BASE - - 103 1 104 68 TotAL RATE BASE - - - - - -						000.000			
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 1,99 - 197,852 61 - - - 195,893 1,99 - 197,852 62 Gas Stored Underground: - - - - - 63 Working Capital Allowance (32,746) (1) (32,747) 64 Prepayments - - - 65 Regulatory Asset & Liabilities - - - 66 Materials & Supplies: 103 1 104 67 Customer Deposits - - 105,209 - 68 - - - 165,209 - 165,209									
60 Net Plant in Service - - 195,893 1,959 - 197,852 61 - - 195,893 1,959 - 197,852 61 - - - - - - - 62 Gas Stored Underground: - - - - - 63 Working Capital Allowance (32,746) (1) (32,747) 64 Prepayments - - - 67 Regulatory Assets & Liabilities - - - 68 TOTAL RATE BASE - - 105,209 -	58	Accumulated Depreciation - Deferred Taxes				(46,889)	(460)		(47,349)
61 -					_				
63 Working Capital Allowance (32,746) (1) (32,747) 64 Prepayments - - - 65 Regulatory Assets & Liabilities - - - 66 Materials & Supplies: 103 1 104 67 Customer Deposits - - 105,209 68 TOTAL RATE BASE - - 165,209		Net Flatt in Gewice	-	-	-	193,093	1,555	-	157,052
64 Prepayments - - - 65 Regulatory Assets & Liabilities - - - 66 Materials & Supplies: 103 1 104 67 Customer Deposits - - 165,209 68 TOTAL RATE BASE - - 165,209	62			-		(00.7.5)			-
65 Regulatory Assets & Liabilities - - - 66 Materials & Supplies: 103 1 104 67 Customer Deposits - - - 68 TOTAL RATE BASE - - 165,209						(32,746)	(1)		(32,747)
67 Customer Deposits - - - - - - - - - - - - - 163,250 1,959 - 165,209	65	Regulatory Assets & Liabilities				-	-		-
68 TOTAL RATE BASE 163,250 1,959 - 165,209						103	1		104
				-		163,250	- 1, <u>9</u> 59	-	165,209
			0.0000%	0.0000%	0.0000%			0.0000%	

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 3	Operation & Maintenance Expense: Production:							
4 5	Purchased Gas Cost Gas Supply Acquisition Cost	-						-
6	Daily Firm Capacity Cost		-		53			- 53
7 8	Total - Production		-	-	53		-	53
9	Transmission				2,246			2,246
10 11	Distribution: Customer Accounts and Services:				11,671	82	84	11,837
12	Allocable					67		67
13 14	Transport Allocable Customer Sales:						997	997
14	Administrative & General:		-		38,145	- 54	488	38,687
16	Total Operation & Maintenance Expense:	-	-	-	52,115	203	1,569	53,887
17 18 19	Depreciation & Amort Expense:				20,965	117		21,082
20	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE Retirement Benefits - FED				-			-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	- 40	0	-	- 40
24 25	IBS Payroll Tax Real Estate & Property				3,145 13,727	670 86		3,815 13,813
25	Total Taxes Other Than Income Taxes:				16,912	756		17,669
27								
28 29	Other Income Before Income Taxes:				-	-		-
30	Income Taxes		-	-	(1,348)	(8)		(1,356)
31 32 33	Other Income After Income Taxes:	-	-		-	-	-	
34 35	TOTAL EXPENSES:	-	-		88,645	1,067	1,569	91,281
36	Other Operating Income (Revenue Credits):							(1)
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(4) (0)		(4) (0)
39	Acct 493 - Rent from Gas Property	-	-	-	(26)	(0)	-	(26)
40 41	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up					-		
42	Acct 495 - Miscellaneous				(20)	(1)		(1)
43 44	Total Other Operating Income:			-	(26)	(6)		(32)
45 46	Actual Return (Net Operating Income)		-	-	(73,442)	(459)	-	(73,901)
47 48	Return Income Deficiency	-	-	-	95,573	598	-	96,171
49 50	Additional Income Taxes on Deficiency:	-			7,523	47	-	7,570
51 52	REVENUE REQUIREMENTS:		-	-	118,273	1,247	1,569	121,089
53								
54 55	RATE BASE:							
56	Utility Plant in Service				629,949	3,244		633,193
57	Accumulated Depreciation - S/L				(165,810)	(898)		(166,708)
58 59	Accumulated Depreciation - Deferred Taxes Construction Work in Progress				(89,829) 956	(460) 73		(90,289) 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 65	Prepayments Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				197	1		198
67 68	Customer Deposits 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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1	Operation & Maintenance Expense:							
3	Production:							
4 5	Purchased Gas Cost 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 12	Customer Accounts and Services: Allocable					388		388
13	Transport Allocable					000	5,784	5,784
14	Customer Sales:				2 740	-	0.004	-
15 16	Administrative & General: Total Operation & Maintenance Expense:	-		-	3,719 7,624	312 1,233	2,831 9,101	6,863 17,957
17							., .	
18 19	Depreciation & Amort Expense:				16,616	772		17,388
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22 23	Retirement Benefits - FED Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	- 8	- 2	-	- 10
24	IBS Payroll Tax				714	152		866
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:		-	-	2,901 3,623	561 715	-	3,462 4,338
20	Total Taxes Other Than Income Taxes.	-	-	-	3,023	715	-	4,330
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29 30	Income Taxes	_			(285)	(55)		(340)
31					(200)	(00)		(0.0)
32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
33 34	TOTAL EXPENSES:	-	-	-	27,578	2,665	9,101	39,344
35								
36 37	Other Operating Income (Revenue Credits): Acct 487 - Late Payments					(22)		(22)
38	Acct 488 - Miscellaneous Revenue					(1)		(1)
39 40	Acct 493 - Rent from Gas Property	-	-	-	(5)	(1)	-	(7)
40	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up	-				-		-
42	Acct 495 - Miscellaneous					(8)		(8)
43 44	Total Other Operating Income:	-	-	-	(5)	(32)	-	(38)
45	Actual Return (Net Operating Income)	-	-	-	18,305	3,543	-	21,848
46					(10.000)	(0.007)		(40.000)
47 48	Return Income Deficiency	-	-	-	(13,629)	(2,637)	-	(16,266)
49	Additional Income Taxes on Deficiency:	-	-	-	1,590	308	-	1,897
50 51	REVENUE REQUIREMENTS:				33,838	3,846	9,101	46,785
52					00,000	0,010	0,101	10,100
53 54								
55	RATE BASE:							
56	Utility Plant in Service				133,096	21,156		154,252
57 58	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes				(34,451) (18,955)	(5,858) (2,999)		(40,309) (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 65	Prepayments Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				- 44	- 4		49
67 68	Customer Deposits TOTAL RATE BASE				00.470	-		- 78.978
68 69	101AL RATE BASE % of Rate Base	- 0.0000%	- 0.0000%	- 0.0000%	66,172 83.7854%	12,806 16.2146%	- 0.0000%	78,978
03		0.000078	0.000070	0.000070	30.700470	.0.2 140 /0	5.000078	

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1 2	Operation & Maintenance Expense:							
3	Production:							
4 5	Purchased Gas Cost Gas Supply Acquisition Cost	-	-					-
6	Daily Firm Capacity Cost				1,202			1,202
7 8	Total - Production	-	-	-	1,202	-	-	1,202
9	Transmission				7,042			7,042
10 11	Distribution: Customer Accounts and Services:				38,128	2,361	1,451	41,940
12	Allocable					1,157		1,157
13	Transport Allocable						17,270	17,270
14 15	Customer Sales: 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					020,040	0,000		000,007
20	Taxes Other Than Income Taxes:				-	-		
21 22	Unemployment Comp - FED & STATE Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	128	8	-	135
24 25	IBS Payroll Tax Real Estate & Property	_	_	_	11,489 43,565	2,449 2,678	_	13,938 46,243
26	Total Taxes Other Than Income Taxes:		-	-	55,182	5,134		60,316
27 28	Other Income Before Income Taxes:					-		
28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30	Income Taxes	-	-	-	(4,278)	(263)	-	(4,541)
31 32	Other Income After Income Taxes:	-	-		-	-	-	-
33								
34 35	TOTAL EXPENSES:	-	-	-	495,907	13,160	27,176	536,244
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(67)		(67)
38 39	Acct 488 - Miscellaneous Revenue Acct 493 - Rent from Gas Property		-		(82)	(2) (5)		(2) (87)
40	Acct 494 - Interdepartmentall Rents					-		-
41 42	Acct 495 - Gas True-up 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
45 46	Actual Return (Net Operating Income)	-	-	-	390,475	24,000	-	414,475
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 52	REVENUE REQUIREMENTS:		-	-	589,938	18,846	27,176	635,960
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 59	Accumulated Depreciation - Deferred Taxes Construction Work in Progress				(292,533) 3,769	(13,378) 3,063		(305,911) 6,832
60	Net Plant in Service	-	-	-	1,226,064	61,094	-	1,287,159
61 62	Cas Stored Underground:							
62 63	Gas Stored Underground: Working Capital Allowance		-		(232,924)	(23)		(232,946)
64	Prepayments				-	-		-
65 66	Regulatory Assets & Liabilities 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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	Transport-NNG C&I Firm/Interruptible 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 5	Purchased Gas Cost Gas Supply Acquisition Cost	-	-					-
6	Daily Firm Capacity Cost				1,270			1,270
7	Total - Production	-	-	-	1,270	-	-	1,270
9	Transmission				7,962			7,962
10 11	Distribution:				35,996	210	162	36,368
12	Customer Accounts and Services: Allocable					129		129
13	Transport Allocable						1,928	1,928
14 15	Customer Sales: Administrative & General:		-		44,273	- 104	944	- 45,321
16	Total Operation & Maintenance Expense:	-	-	-	89,501	443	3,034	92,978
17	Depresention & Amort Expanses				188,319	325		188,644
18 19	Depreciation & Amort Expense:				100,319	325		100,044
20	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE 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 26	Real Estate & Property Total Taxes Other Than Income Taxes:				46,786 52,434	231 1,407		47,017 53,840
27					02,101	1,101		00,010
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29 30	Income Taxes	-			(4,594)	(23)		(4,617)
31					(1,22-1)	()		(.,)
32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34	TOTAL EXPENSES:		-	-	325,659	2,152	3,034	330,845
35								
36 37	Other Operating Income (Revenue Credits): Acct 487 - Late Payments					(7)		(7)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39	Acct 493 - Rent from Gas Property	-	-	-	(88)	(0)	-	(89)
40 41	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up	-				-		-
42	Acct 495 - Miscellaneous					(3)		(3)
43 44	Total Other Operating Income:	-	-	-	(88)	(11)	-	(99)
44	Actual Return (Net Operating Income)	-	-	-	(99,222)	(491)	-	(99,713)
46								
47 48	Return Income Deficiency	-	-	-	174,653	864	-	175,516
49	Additional Income Taxes on Deficiency:	-	-	-	25,640	127	-	25,766
50 51	REVENUE REQUIREMENTS:				426,641	2,641	3,034	432,316
52	REVENUE REQUIREMENTS.				420,041	2,041	3,034	432,310
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 59	Accumulated Depreciation - Deferred Taxes Construction Work in Progress				(285,061) 4,196	(1,186) 240		(286,247) 4,436
60	Net Plant in Service	-	-	-	1,179,063	5,278		1,184,341
61	Cas Stared Underground							
62 63	Gas Stored Underground: Working Capital Allowance		-		(112,073)	(3)		- (112,075)
64	Prepayments				-	-		-
65 66	Regulatory Assets & Liabilities 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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1 2	Operation & Maintenance Expense:							
2	Production:							
4	Purchased Gas Cost	-						-
5 6	Gas Supply Acquisition Cost Daily Firm Capacity Cost		-		344			- 344
7	Total - Production	-	-	-	344	-	-	344
8 9	Tananaiaian				1,699			4 000
9 10	Transmission Distribution:				10,831	109	84	1,699 11,024
11	Customer Accounts and Services:				.,			
12 13	Allocable Transport Allocable					67	997	67 997
13	Customer Sales:					-	997	-
15	Administrative & General:	-	-		23,857	54	488	24,399
16 17	Total Operation & Maintenance Expense:	-	-	-	36,731	229	1,569	38,530
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 24	Unathor. Ins Tax, Excise Tax & Use Tax IBS Payroll Tax	-	-	-	32 4,482	0 955	-	33 5,437
24	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					(,	(12)		<i>(</i>
30 31	Income Taxes	-	-	-	(1,087)	(12)	-	(1,099)
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):							
30	Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	-	-	(21)	(0)	-	(21)
40	Acct 495 - Gas True-up	-				-		
42	Acct 495 - Miscellaneous					(1)		(1)
43 44	Total Other Operating Income:	-	-	-	(21)	(6)	-	(27)
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	REVENUE REQUIREMENTS.		-	-	223,392	1,714	1,309	220,070
53 54								
55	RATE BASE:							
56					569,264	4,329		573,593
57 58	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes				(145,601) (81,099)	(1,109) (614)		(146,710) (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			-		(91,190)	(1)		(91,191)
64	Prepayments				- 1	-		-
65 66	Regulatory Assets & Liabilities Materials & Supplies:				- 281	- 1		- 282
67	Customer Deposits				201	- '		-
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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	Transport-NNG 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 4	Production: Purchased Gas Cost	_						_
5	Gas Supply Acquisition Cost		-					-
6 7	Daily Firm Capacity Cost Total - Production				11,237 11,237	-		11,237 11,237
8		-	-	-		-	-	
9 10	Transmission Distribution:				66,519 315,581	543	419	66,519 316,543
11	Customer Accounts and Services:				515,501		415	
12 13	Allocable Transport Allocable					334	4,987	334 4,987
13	Customer Sales:					-	4,987	4,987
15	Administrative & General:		-		437,296	269	2,441 7,847	440,006
16 17	Total Operation & Maintenance Expense:	-	-	-	830,633	1,147	7,847	839,626
18	Depreciation & Amort Expense:				526,137	841		526,978
19 20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22 23	Retirement Benefits - FED Unathor. Ins Tax, Excise Tax & Use Tax		-	-	- 1,161	- 2	-	- 1,162
24	IBS Payroll Tax				61,619	13,133		74,751
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:				396,125 458,904	598 13,733		396,724 472,637
27					100,001	10,100		112,001
28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30	Income Taxes	-	-	-	(38,898)	(59)	-	(38,957)
31 32 33	Other Income After Income Taxes:		-			-		-
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 39	Acct 488 - Miscellaneous Revenue Acct 493 - Rent from Gas Property	-	-	-	(749)	(1) (1)	-	(1) (750)
40	Acct 494 - Interdepartmentall Rents				(****)	-		-
41 42	Acct 495 - Gas True-up 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 50	Additional Income Taxes on Deficiency:	-	-	-	217,085	328	-	217,413
51 52	REVENUE REQUIREMENTS:		-	-	2,631,767	16,927	7,847	2,656,540
53								
54 55	RATE BASE:							
56	Utility Plant in Service				17,364,543	21,643		17,386,186
57 58	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes				(4,637,409)	(5,543) (3,068)		(4,642,952)
58 59	Construction Work in Progress				(2,477,417) 35,518	(3,068) 621		(2,480,485) 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 65	Prepayments Regulatory Assets & Liabilities					-		-
66	Materials & Supplies:				3,863	4		3,866
67 68	Customer Deposits 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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE		PURCHASED	GAS SUPPLY ACQUISITION	DAILY FIRM CAPACITY			ENHANCED OTHER	
<u>NO.</u> 1	Transport for Resale	GAS COST	COST	COST	DEMAND	CUSTOMER	SERVICES	TOTAL
2	Operation & Maintenance Expense:							
3	Production:							
4 5	Purchased Gas Cost Gas Supply Acquisition Cost	-	-					-
6	Daily Firm Capacity Cost				146			146
7 8	Total - Production	-	-	-	146	-	-	146
9	Transmission				-			-
10	Distribution:				410	132	81	623
11 12	Customer Accounts and Services: Allocable					65		65
13	Transport Allocable						964	964
14	Customer Sales:					-	470	-
15 16	Administrative & General: Total Operation & Maintenance Expense:		-	-	- 556	<u>52</u> 248	472	<u>524</u> 2,321
17							1-	
18 19	Depreciation & Amort Expense:				11,165	214		11,380
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22 23	Retirement Benefits - FED 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 27	Total Taxes Other Than Income Taxes:	-	-	-	602	242	-	844
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29	Income Terres				(47)	(45)		(24)
30 31	Income Taxes	-	-	-	(17)	(15)	-	(31)
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33 34	TOTAL EXPENSES:				12,307	690	1,517	14,514
35	TOTAL EXI ENGLG.	-	_	_	12,507	000	1,517	14,014
36	Other Operating Income (Revenue Credits):					(1)		(4)
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(4) (0)		(4) (0)
39	Acct 493 - Rent from Gas Property	-	-	-	(0)	(0)	-	(1)
40	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up					-		-
41 42	Acct 495 - Gas True-up 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	Actual Neturn (Net Operating income)	-	_	_	1,100	0,721	-	14,427
47	Return Income Deficiency	-	-	-	(7,424)	(6,486)	-	(13,910)
48 49	Additional Income Taxes on Deficiency:	-	-	-	94	82	-	176
50								
51 52	REVENUE REQUIREMENTS:	-	-	-	12,676	1,007	1,517	15,200
52								
54								
55 56	RATE BASE: 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 60	Construction Work in Progress Net Plant in Service		-		109 12,606	<u>171</u> 3,410		280 16,016
61					12,000	0,410		10,010
62			-		(0.700)	1.4		-
63 64	Working Capital Allowance Prepayments				(8,730)	(1)		(8,732)
65	Regulatory Assets & Liabilities				-	-		-
66 67	Materials & Supplies: Customer Deposits				27	1		28
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%

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Schedule 1.1 - Revenue Requirements by Customer Class

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	LVJ-NNG 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 5	Purchased Gas Cost Gas Supply Acquisition Cost	-	-					-
6	Daily Firm Capacity Cost				1,288			1,288
7 8	Total - Production	-	-	-	1,288	-	-	1,288
9	Transmission				-			-
10 11	Distribution: Customer Accounts and Services:				592	61	84	737
12	Allocable					67		67
13 14	Transport Allocable Customer Sales:						997	997
14	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 21	Taxes Other Than Income Taxes: Unemployment Comp - FED & STATE				-	-		-
22	Retirement Benefits - FED				-	-		-
23 24	Unathor. Ins Tax, Excise Tax & Use Tax IBS Payroll Tax	-	-	-	2	0 0	-	2 1
25	Real Estate & Property		-	-	716	79	-	795
26 27	Total Taxes Other Than Income Taxes:	-	-	-	718	79	-	798
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29 30	Income Taxes				(70)	(9)		(70)
30	income raxes	-	-	-	(70)	(8)	-	(78)
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33 34	TOTAL EXPENSES:	-	-	-	142,343	377	1,569	144,290
35								
36 37	Other Operating Income (Revenue Credits): Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	-	-	(1)	(0)	-	(2)
41	Acct 495 - Gas True-up	-						-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:				(1)	(1)		(1) (7)
43	Total Other Operating Income.	-	-	-	(1)	(0)	-	(r)
45 46	Actual Return (Net Operating Income)	-	-	-	66,270	7,313	-	73,583
40	Return Income Deficiency	-	-	-	(65,116)	(7,185)	-	(72,302)
48 49	Additional Income Taxes on Deficiency				392	43		435
49 50	Additional Income Taxes on Deficiency:	-	-	-	392	43	-	435
51	REVENUE REQUIREMENTS:	-	-	-	143,888	542	1,569	145,999
52 53								
54								
55 56	RATE BASE: Utility Plant in Service				32,695	2,538		35,232
57	Accumulated Depreciation - S/L				(9,593)	(498)		(10,091)
58 59	Accumulated Depreciation - Deferred Taxes Construction Work in Progress				(4,654) 960	(360) 122		(5,014) 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 65	Prepayments Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				- 310	- 1		- 311
67	Customer Deposits				16 205	-		-
68 69	TOTAL RATE BASE % of Rate Base	- 0.0000%	- 0.0000%	- 0.0000%	16,325 90.0621%	1,801 9.9379%	- 0.0000%	18,126 100.0000%
20								

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 5	Purchased Gas Cost Gas Supply Acquisition Cost	-						-
6	Daily Firm Capacity Cost		-		-			-
7	Total - Production	-	-	-	-	-	-	-
8 9	Transmission				-			-
10	Distribution:				-	-	-	-
11 12	Customer Accounts and Services: Allocable							
13	Transport Allocable					-	-	-
14	Customer Sales:					-		-
15 16	Administrative & General: Total Operation & Maintenance Expense:		-	-		-	-	
17								
18 19	Depreciation & Amort Expense:				-	-		-
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22 23	Retirement Benefits - FED Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	-	-	-	-
24	IBS Payroll Tax				-	-		-
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:							
27								
28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29 30	Income Taxes	-	-	-	-	-	-	-
31								
32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34	TOTAL EXPENSES:	-	-	-	-	-	-	-
35 36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					-		-
38	Acct 488 - Miscellaneous Revenue					-		-
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	-	-	-	-	-	-
41	Acct 495 - Gas True-up	-						-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:					-		
44	Total Other Operating meane.	-	-	-	-	-	-	_
45	Actual Return (Net Operating Income)	-	-	-	-	-	-	-
46 47	Return Income Deficiency	-	-	-	-	-	-	-
48	· · · · · · · · · · · · · · · · · · ·							
49 50	Additional Income Taxes on Deficiency:	-	-	-	-	-	-	-
51	REVENUE REQUIREMENTS:	-	-	-	-	-	-	-
52 53								
54								
	RATE BASE:							
56 57	Utility Plant in Service Accumulated Depreciation - S/L				-	-		-
58	Accumulated Depreciation - Deferred Taxes				-	-		-
59 60	Construction Work in Progress Net Plant in Service		-	-	-		-	
61								
	Gas Stored Underground:		-					-
63 64	Working Capital Allowance Prepayments				-	-		-
65	Regulatory Assets & Liabilities				-	-		-
66 67	Materials & Supplies: Customer Deposits				-	-		-
68	TOTAL RATE BASE	-	-	-	-		-	-
69	% of Rate Base	0.0000%	0.0000%	0.0000%	0.000	0% 0.0000	% 0.0000%	6 0.0000%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE		PURCHASED	GAS SUPPLY ACQUISITION	DAILY FIRM CAPACITY			ENHANCED OTHER	
<u>NO.</u> 1	LVI-NNG Flex Transport (Cust "C")	GAS COST	COST	COST	DEMAND	CUSTOMER	SERVICES	TOTAL
2 3 4 5	Operation & Maintenance Expense: Production: Purchased Gas Cost Gas Supply Acquisition Cost	-						-
6	Daily Firm Capacity Cost				-			-
7 8 9	Total - Production	-	-	-	-	-	-	-
10 11	Distribution: Customer Accounts and Services:				-	-	-	-
12 13 14	Allocable Transport Allocable Customer Sales:					-	-	-
15 16	Administrative & General: Total Operation & Maintenance Expense:			-			-	
17 18 19	Depreciation & Amort Expense:				-	-		-
20 21 22	Taxes Other Than Income Taxes: Unemployment Comp - FED & STATE Retirement Benefits - FED				:	:		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	-	-	-	-
24 25	IBS Payroll Tax Real Estate & Property	-	-	_	-	-	-	-
26	Total Taxes Other Than Income Taxes:	-	-	-	-	-	-	-
27 28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30 31	Income Taxes	-	-	-	-	-	-	-
32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34 35	TOTAL EXPENSES:	-	-	-	-	-	-	-
36 37 38	Other Operating Income (Revenue Credits): Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					-		-
39 40 41	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up	-	-	-	-	-	-	-
42 43	Acct 495 - Miscellaneous							<u> </u>
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								
					-	:		-
57 58					-	-		-
59 60		-	-	-	-		-	
61 62 63	Gas Stored Underground: Working Capital Allowance		-		_	_		-
64	Prepayments				-	-		-
65 66					-	-		-
67	Customer Deposits					-		-
68 69		- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%

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

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

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

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

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	: LVJ-NNG 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 5	Purchased Gas Cost Gas Supply Acquisition Cost	-	-					-
6	Daily Firm Capacity Cost				1,195			1,195
7 8	Total - Production	-	-	-	1,195	-	-	1,195
9	Transmission				-			-
10 11	Distribution: Customer Accounts and Services:				493	184	251	928
12	Allocable					201		201
13 14	Transport Allocable Customer Sales:					-	2,992	2,992
15	Administrative & General:		-		-	161	1,465	1,626
16 17	Total Operation & Maintenance Expense:	-	-	-	1,688	546	4,708	6,942
18	Depreciation & Amort Expense:				116,662	371		117,033
19 20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE Retirement Benefits - FED				-	-		-
22 23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	- 2	- 1	-	- 2
24	IBS Payroll Tax				2	0		3
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:				<u>608</u> 612	237 238		<u>845</u> 850
27	Other Income Before Income Taxes:					-		
28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30 31	Income Taxes	-	-	-	(60)	(23)	-	(83)
32	Other Income After Income Taxes:	-	-	-	-	-	-	-
33 34	TOTAL EXPENSES:			-	118,902	1,132	4,708	124,742
35					,	.,	.,	,
36 37	Other Operating Income (Revenue Credits): Acct 487 - Late Payments					(12)		(12)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	-	-	(1)	(0)	-	(2)
41	Acct 495 - Gas True-up	-				(4)		-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:		-	-	(1)	(4)	-	(4) (18)
44 45	Actual Bature (Nat Operating Income)				45,915	17 909		62 912
45	Actual Return (Net Operating Income)	-	-	-	45,915	17,898	-	63,813
47 48	Return Income Deficiency	-	-	-	(44,935)	(17,516)	-	(62,452)
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 56	RATE BASE:				29 121	7 6 1 2		25 724
	Utility Plant in Service Accumulated Depreciation - S/L				28,121 (8,254)	7,613 (1,495)		35,734 (9,749)
58	Accumulated Depreciation - Deferred Taxes				(4,004)	(1,079)		(5,084)
59 60	Construction Work in Progress Net Plant in Service	-	-	-	891 16,753	367 5,406	-	1,258 22,159
61 62	Gas Stored Underground:							
62 63	Gas Stored Underground: Working Capital Allowance		-		(3,148)	(4)		- (3,152)
64	Prepayments Regulatory Assets & Liabilities				-	- '		-
65 66	Materials & Supplies:				- 258	- 2		- 261
67 68	Customer Deposits 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%

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

Purchase Data Parting Data Parting Data Parting Description Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
Departon & Merineman Continue Contectione Contectione Continue Continue Continue Continue Continu				ACQUISITION	CAPACITY	DEMAND	CUSTOMER	OTHER	TOTAL
Punctions - - 5/6 - 5/6 Total - Fronzison - - 5/6 - 5/6 Total - Fronzison - - 5/6 - 5/6 Customer Accounts of Services: - - - 5/6 - - 5/6 Customer Accounts of Services: -		Operation & Maintonance Exponse:							
S Gas Supply Acquisition Cost Table , Fina Quark Cost T									
6 Daily Film Capability Oct. Tradit-Production 516 - 558 Transmission - - 516 - 558 Transmission - - - 568 - 578 Destifution: - <			-						-
Taraminiation Definition . <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>516</td> <td></td> <td></td> <td>- 516</td>				-		516			- 516
1namelianism		Total - Production	-	-	-	516	-	-	516
11 Calabase 57 997 997 997 10 Transpot Ale blak - - 54 488 542 16 Total Operation & Mathemane Expense: - - 673 152 1.559 2.449 17 Deprecision & Annot Expense: - - 673 152 1.559 2.449 17 Deprecision & Annot Expense: - - 673 162 1.559 2.449 17 Deprecision & Annot Expense: -		Transmission				-			-
1 Alicable 67 67 97 997 1 Cashmer Sales: - - 63 987 997 1 Cashmer Sales: - - 673 152 1,589 2,424 1 Degretation & Marint Expense: - - 673 152 1,589 2,424 1 Degretation & Amath Expense: - - 673 152 1,589 2,424 1 Degretation & Amath Expense: - - 673 152 1,589 2,424 1 Degretation & Amath Expense: -						157	61	84	302
1 Customer Sales: -							67		67
15 Administrative & General: - - - 54 488 542 Total Coperation & Mintensore Expense: - - 673 152 1.569 2.424 Depreciation & Annot Expense: - - 673 152 1.569 2.424 Tase Other Than Income Taxes: -								997	997
16 Total Operation & Annot Expense: - - 673 192 1,569 2,423 16 popriculation & Annot Expense: 37,206 1,24 37,419 17 asso Chem Than Income Taxes: -			-	-		-	- 54	488	- 542
16 Deprecision A Amore Expense: 37,296 124 37,419 1 New Softer Than Income Taxes: - - - - 1 New Softer Than Income Taxes: - - - - 1 New Softer Than Income Taxes: - - - - - 1 New Softer Than Income Taxes: -<	16		-	-	-	673			
Tase Other Than Income Tases: - <t< td=""><td></td><td>Depreciation & Amort Expense:</td><td></td><td></td><td></td><td>37,296</td><td>124</td><td></td><td>37.419</td></t<>		Depreciation & Amort Expense:				37,296	124		37.419
1 Unemployment Comp - FED & STATE - - - - - - - - - - 1 0 - 1	19					01,200			01,110
2 Retirement Benefis - FED - - - 1 0 - 1 2 Undrikt, Ins Tax, Excise Tax & Use Tax - - 1 0 - 1 185 Payroll Tax - - 206 79 - 285 20 For Income Batere Income Taxes: - - - 207 79 - 287 20 Orler Income Batere Income Taxes: - - - - - - - - - - - - 287 79 - 287 20 Orler Income Taxes: -						_	_		_
1 0 1 0 1 Real Estie & Propert Taxes - - 206 79 - 287 Other Income Taxes: - - 207 79 - 287 10 Other Income Taxes: - - 207 79 - 287 20 Other Income Taxes: - - - 207 79 - 287 20 Other Income Taxes: - <t< td=""><td></td><td>Retirement Benefits - FED</td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td>-</td></t<>		Retirement Benefits - FED				-	-		-
Pael Estate & Property - - 206 79 - 285 Total Taxes - - 207 79 - 287 Other Income Taxes: - - - 207 79 - 287 Other Income Taxes: - - - - - - - 287 Other Income Taxes: - - - - - - - - - - - - - - 287 Other Income Atter Income Taxes: -			-	-	-			-	
Other Income Before Income Taxes: -			-	-	-			-	
1 -		Total Taxes Other Than Income Taxes:	-	-	-	207	79	-	287
30 Income Taxes - - (20) (8) - (28) 30 Other Income After Income Taxes: -		Other Income Before Income Taxes:	-	-	-	-	-	-	-
Other Income After Income Taxes: - <	29					(00)	(0)		(00)
33 TOTAL EXPENSES: - - 38,156 377 1,569 40,102 36 Other Operating Income (Revenue Credits): - - 38,156 377 1,569 40,102 37 Acct 487 - Late Payments - - 38,156 377 1,569 40,102 38 Acct 487 - Late Payments - - (0) (0) (0) 38 Acct 483 - Miscellanceus Revenue - - (0) (0) - (1) (1) 38 Acct 493 - Idea Interdegrammental Rents - - (0) (6) - (1) (1) 39 Act 495 - Miscellanceus - - 14,505 5,559 - 20,064 47 Return Income Deficiency - - - 113 43 - 156 40 Acdula Return (Net Operating Income) - - - 113 43 - 156 41 Return Income Deficiency - - - 38,600 542 1,569 40,712 52 <td></td> <td>Income Laxes</td> <td>-</td> <td>-</td> <td>-</td> <td>(20)</td> <td>(8)</td> <td>-</td> <td>(28)</td>		Income Laxes	-	-	-	(20)	(8)	-	(28)
34 TOTAL EXPENSES: - - 38,156 377 1,569 40,102 36 Other Operating Income (Revenue Credits): - - 38,156 377 1,569 40,102 37 Acct 487 - Late Payments (0) (0) (0) (0) (0) 38 Acct 483 - Miscellaneous Revenue (0) (0) (1) (1) 49 Acct 493 - Miscellaneous Revenue - - (0) (0) (0) 40 Acct 495 - Miscellaneous Revenue - - (0) (0) (1) (1) 41 Acct 495 - Miscellaneous - - (0) (6) - (6) 42 Acct 495 - Miscellaneous - - 11 (1) (1) (1) (1) 43 Total Other Operating Income - - - 14,505 5,559 - 20,064 46 Actual Return (Net Operating Income) - - - 113 43 - 156 47 Return Income Deficiency - - 113<		Other Income After Income Taxes:	-	-	-	-	-	-	-
36 Other Operating Income (Revenue Credits): (4) (4) 37 Acct 487 - Late Payments (0) (0) (0) 38 Acct 487 - Late Payments (0) (0) (1) 39 Acct 483 - Rent from Gas Property - - (0) (0) - (1) 41 Acct 493 - Intergentmental Rents -		TOTAL EXPENSES:		-	-	38,156	377	1,569	40,102
37 Acct 487 - Life Payments (4) (4) 38 Acct 488 - Miscellaneous Revenue (0) (0) 40 Acct 498 - Miscellaneous Revenue (1) (1) 41 Acct 498 - Miscellaneous Revenue (1) (1) 42 Acct 498 - Miscellaneous Revenue (1) (1) 43 Acct 498 - Miscellaneous Revenue (1) (1) 44 Acct 498 - Miscellaneous Revenue (1) (1) 45 Acct 498 - Miscellaneous Revenue (1) (1) 46 Interdeparting Income: - - (0) (6) - (1) 47 Return Income Deficiency - - 14,505 5,559 - 20,064 48 Additional Income Taxes on Deficiency: - - 113 43 - 156 49 Additional Income Taxes on Deficiency: - - 113 43 - 156 40 Ullity Plant in Service - - 38,600 542 1,569 40,712 50 Accaturulated Depreciation - S/L -		Other Operating Income (Bevenue Credite):							
39 Acct 493 - Rent from Gas Property - - (0) (0) - (1) 40 Acct 494 - Interdepartmental Rents -<							(4)		(4)
40 Acct 449 - Interdepartmental Rends -						(0)			
41 Acct 495 - Miscellaneous -<			-	-	-	(0)	(0)	-	(1)
43 Total Other Operating Income: - - (0) (6) - (6) 44 Actual Return (Net Operating Income) - - 14,505 5,559 - 20,064 46 Return Income Deficiency - - - 14,505 5,559 - 20,064 47 Return Income Deficiency - - - 113 43 - (19,005) 48 Additional Income Taxes on Deficiency: - - - 113 43 - 156 50 REVENUE REQUIREMENTS: - - - 38,600 542 1,569 40,712 52 - - - 38,600 542 1,569 40,712 53 - - - - 38,600 542 1,569 40,712 54 Forulated Depreciation - S/L - - - 38,600 (1,714) 56 Vitility Plant in Service - - - 5,976 1,802 - 7,778 61 - <t< td=""><td></td><td>Acct 495 - Gas True-up</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td>-</td></t<>		Acct 495 - Gas True-up	-						-
44 Actual Return (Net Operating Income) - - 14,505 5,559 - 20,064 47 Return Income Deficiency - - (14,173) (5,432) - (19,605) 48 Additional Income Taxes on Deficiency: - - - 113 43 - 156 50 REVENUE REQUIREMENTS: - - 38,600 542 1,569 40,712 51 REVENUE REQUIREMENTS: - - 38,600 542 1,569 40,712 53 RATE BASE: - - - 38,600 542 1,569 40,712 54 RATE BASE: - - - 38,600 542 1,569 40,712 55 RATE BASE: - - - 38,600 542 1,569 40,712 56 Utility Plant in Service 9,922 2,538 12,459 (3,414) (360) (1,774) 57 Accumulated Depreciation - S/L - - - 5,976 1,802 - 7,778				-	-	(0)		-	
46 - - - (14,173) (5,432) - (19,605) 47 Return Income Deficiency - - - (14,173) (5,432) - (19,605) 48 Additional Income Taxes on Deficiency: - - 113 43 - 156 50 REVENUE REQUIREMENTS: - - 38,600 542 1,569 40,712 52 - - - 38,600 542 1,569 40,712 53 - - - 38,600 542 1,569 40,712 54 - - - 38,600 542 1,569 40,712 54 - - - 38,600 542 1,569 40,712 55 RATE BASE: - - - 60,922 2,538 12,459 56 Utility Plant in Service - - 14,414 (360) (1,714) 56 Construction Work in Progress - - - 7,778 61 Stored Undergroun	44								.,
47 Return Income Deficiency - - (14,173) (5,432) - (19,605) 48 Additional Income Taxes on Deficiency: - - 113 43 - 156 50 REVENUE REQUIREMENTS: - - 38,600 542 1,569 40,712 51 REVENUE REQUIREMENTS: - - 38,600 542 1,569 40,712 53 - - - 38,600 542 1,569 40,712 54 - - - 38,600 542 1,569 40,712 55 RATE BASE: - - - 38,600 542 1,569 40,712 54 - - - 9,922 2,538 12,459 343 12,459 343 12,459 343 12,459 343 12,459 343 12,459 343 12,459 343 12,459 343 12,459 343 12,459 343 12,459 343 12,459 343 12,459 343 12,459 343 12,459<		Actual Return (Net Operating Income)	-	-	-	14,505	5,559	-	20,064
49 Additional Income Taxes on Deficiency: - - 113 43 - 156 51 REVENUE REQUIREMENTS: - - 38,600 542 1,569 40,712 53 - - 38,600 542 1,569 40,712 53 - - 38,600 542 1,569 40,712 54 - - - 38,600 542 1,569 40,712 55 RATE BASE: - - - 9,922 2,538 12,459 56 Utility Plant in Service 9,922 2,538 12,459 (3,414) 58 comulated Depreciation - S/L (2,916) (498) (3,414) 59 Construction Work in Progress 384 122 507 60 Net Plant in Service - - - - - 61 - - - - - - - - 62 Gas Stored Underground: - - - - - - - -	47	Return Income Deficiency	-	-	-	(14,173)	(5,432)	-	(19,605)
50 REVENUE REQUIREMENTS: - - 38,600 542 1,569 40,712 51 RATE BASE: - - 38,600 542 1,569 40,712 54 RATE BASE: -		Additional Income Taxes on Deficiency:	-	-	-	113	43	-	156
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 - - 5,976 1,802 - 7,778 61 - - - 5,976 1,802 - 7,778 62 Gas Stored Underground: - - - - - - 7,778 64 Vorking Capital Allowance -						00.000	540	4.500	10.710
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) 50 Onstruction Work in Progress 384 122 507 60 Net Plant in Service - - 5,976 1,802 - 7,778 61 - - - 5,976 1,802 - 7,778 62 Gas Stored Underground: -		REVENUE REQUIREMENTS:		-	-	38,600	542	1,569	40,712
55 RATE BASE: 9,922 2,538 12,459 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 - - - 5,976 1,802 - 7,778 62 Gas Stored Underground: - - 5,976 1,802 - - 63 Working Capital Allowance -	53								
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) 50 Net Plant in Service - - 384 122 507 60 Net Plant in Service - - 5,976 1,802 - 7,778 61 - - - 5,976 1,802 - 7,778 62 Gas Stored Underground: -		RATE BASE:							
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 - - - 5,976 1,802 - 7,778 62 Gas Stored Underground: - - 5,976 1,802 - 7,778 63 Working Capital Allowance (1,358) (1) (1,359) (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	56	Utility Plant in Service							
59 Construction Work in Progress 384 122 507 60 Net Plant in Service - - 5,976 1,802 - 7,778 61 - - - 5,976 1,802 - 7,778 62 Gas Stored Underground: - - - - - - 63 Working Capital Allowance (1,358) (1) (1,359) - - 64 Prepayments - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>									
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	59	Construction Work in Progress				384	122		507
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		Net Plant in Service	-	-	-	5,976	1,802	-	7,778
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				-					-
65 Regulatory Assets & Liabilities - - - 66 Materials & Supplies: 82 1 83 67 Customer Deposits - - - 68 TOTAL RATE BASE - - 4,700 1,801 - 6,501						(1,358)	(1)		(1,359)
66 Materials & Supplies: 82 1 83 67 Customer Deposits - - - 68 TOTAL RATE BASE - - 4,700 1,801 - 6,501		Regulatory Assets & Liabilities				-	-		-
68 TOTAL RATE BASE - - 4,700 1,801 - 6,501	66	Materials & Supplies:				82	1		
				-	-	4,700	- 1,801	-	
	69	% of Rate Base	0.0000%	0.0000%	0.0000%	72.2933%	27.7067%	0.0000%	100.0000%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.		PURCHASED GAS COST	GAS SUPPLY ACQUISITION COST	DAILY FIRM CAPACITY COST	DEMAND	CUSTOMER	ENHANCED OTHER SERVICES	TOTAL
1 2	Operation & Maintenance Expense:							
3	Production:							
4 5	Purchased Gas Cost Gas Supply Acquisition Cost	-						-
6	Daily Firm Capacity Cost				685			685
7	Total - Production	-	-	-	685	-	-	685
9	Transmission				2,852			2,852
10	Distribution:				18,748	3,036	2,768	24,551
11 12	Customer Accounts and Services: Allocable					2,207		2.207
13	Transport Allocable						32,934	32,934
14 15	Customer Sales: Administrative & General:	_	_		7,220	- 1,778	16,122	- 25,120
16			-	-	29,505	7,020	51,824	88,349
17						1 000		74.000
18 19	Depreciation & Amort Expense:				69,992	4,398		74,390
20	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	- 56	9	-	- 66
24	IBS Payroll Tax				2,715	579		3,293
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:				19,200 21,971	3,197 3,784		22,396 25,755
27					,	-,		
28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30	Income Taxes	-	-	-	(1,885)	(314)		(2,199)
31								
32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
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				(00)	(4)		(4)
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	-	-	(36)	(6)	-	(42)
41	Acct 495 - Gas True-up	-						-
42 43					(36)	(47) (184)		(47) (220)
44								
45 46	Actual Return (Net Operating Income)	-	-	-	124,365	20,705	-	145,070
40	Return Income Deficiency	-	-	-	(93,410)	(15,552)		(108,962)
48								
49 50	Additional Income Taxes on Deficiency:	-	-	-	10,522	1,752	-	12,274
51	REVENUE REQUIREMENTS:	-	-	-	161,022	21,610	51,824	234,457
52 53								
54								
55					825,295	400.474		045 770
56 57	Utility Plant in Service Accumulated Depreciation - S/L				(219,265)	120,474 (33,360)		945,770 (252,625)
58	Accumulated Depreciation - Deferred Taxes				(117,673)	(17,078)		(134,751)
59 60	Construction Work in Progress Net Plant in Service		-	-	3,613 491,971	2,905 72,941	-	6,518 564,912
61					101,011	. 2,0		201,012
62			-		(54.120)	(42)		- (54.172)
63 64	Working Capital Allowance Prepayments				(54,130)	(43)		(54,173)
65	Regulatory Assets & Liabilities				-	-		-
66 67	Materials & Supplies: Customer Deposits				169	26		194 -
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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 3	Operation & Maintenance Expense:							
3 4	Production: Purchased Gas Cost							-
5	Gas Supply Acquisition Cost		-					-
6 7	Daily Firm Capacity Cost Total - Production	-	-	-	23	-	-	23
8 9	Transmission				114			114
10	Distribution:				749	92	84	925
11 12	Customer Accounts and Services: Allocable					67		67
13	Transport Allocable					67	997	997
14 15	Customer Sales: 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					1,001	100		1,101
20 21	Taxes Other Than Income Taxes: Unemployment Comp - FED & STATE							-
22	Retirement Benefits - FED				-	-		
23 24	Unathor. Ins Tax, Excise Tax & Use Tax IBS Payroll Tax	-	-	-	2 108	0 23	-	3 131
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:		-		767	97 120	-	864
26	Total Laxes Other Than Income Taxes:	-	-	-	877	120	-	997
28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
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		-	-	-	3,007	450	1,505	3,033
36 37	Other Operating Income (Revenue Credits): Acct 487 - Late Payments					(4)		(4)
38	Acct 488 - Miscellaneous Revenue					(0)		(0)
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	-	-	(1)	(0)	-	(2)
41	Acct 495 - Gas True-up	-						-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:	-	-	-	(1)	(1)	-	(1) (7)
44 45	Actual Return (Net Operating Income)				5,045	637		5,682
46		-	-	-			-	
47 48	Return Income Deficiency	-	-	-	(3,809)	(481)	-	(4,290)
49	Additional Income Taxes on Deficiency:	-	-	-	420	53	-	473
50 51	REVENUE REQUIREMENTS:	-	-		4,662	660	1,569	6,891
52 53								
54								
55 56	RATE BASE: Utility Plant in Service				32,948	3,648		36,597
57	Accumulated Depreciation - S/L				(8,753)	(1,010)		(9,763)
58 59	Accumulated Depreciation - Deferred Taxes Construction Work in Progress				(4,698) 141	(517) 88		(5,215) 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 65	Prepayments Regulatory Assets & Liabilities							-
66	Materials & Supplies:				7	1		8
67 68	Customer Deposits 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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 4	Production: Purchased Gas Cost	-						-
5	Gas Supply Acquisition Cost		-					
6 7	Daily Firm Capacity Cost Total - Production		-	-	2,119 2,119	-	-	2,119 2,119
8 9	Transmission				8,748			8,748
10	Distribution:				8,748 39,537	2,218	1,364	43,119
11 12	Customer Accounts and Services: Allocable					1,087		1,087
13	Transport Allocable					1,007	16,226	16,226
14 15	Customer Sales: 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 22	Unemployment Comp - FED & STATE				-	-		-
23	Retirement Benefits - FED Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	- 151	- 7	-	- 158
24 25	IBS Payroll Tax Real Estate & Property				6,053 51,557	1,290 2,516		7,343 54,073
26	Total Taxes Other Than Income Taxes:			-	57,761	3,813		61,574
27 28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29 30 31	Income Taxes	-	-	-	(5,063)	(247)	-	(5,310)
32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34 35	TOTAL EXPENSES:	· ·	-	-	323,079	11,354	25,533	359,966
36 37	Other Operating Income (Revenue Credits): Acct 487 - Late Payments					(62)		(62)
38	Acct 488 - Miscellaneous Revenue					(2)		(2)
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	-	-	(98)	(5)	-	(102)
41	Acct 495 - Gas True-up	-						-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:		-	-	(98)	(23)		(23) (190)
44 45	Actual Return (Net Operating Income)				264,157	12,889		277,047
46		-	-	-			-	
47 48	Return Income Deficiency	-	-	-	(181,034)	(8,833)	-	(189,867)
49 50	Additional Income Taxes on Deficiency:	-	-	-	28,255	1,379	-	29,633
51 52	REVENUE REQUIREMENTS:		-	-	434,360	16,696	25,533	476,589
53 54								
55	RATE BASE:				0.400.007	00.074		0.000.000
56 57	Utility Plant in Service Accumulated Depreciation - S/L				2,199,337 (592,066)	88,671 (21,580)		2,288,008 (613,646)
58 59	Accumulated Depreciation - Deferred Taxes Construction Work in Progress				(313,872)	(12,569)		(326,441)
60	Net Plant in Service		-	-	5,149 1,298,548	2,878 57,400	-	8,027 1,355,949
61 62	Gas Stored Underground:		-					-
63 64	Working Capital Allowance Prepayments				(122,733)	(21)		(122,754)
65	Regulatory Assets & Liabilities				-	-		-
66 67	Materials & Supplies: Customer Deposits				379	13		391
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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 4	Production: Purchased Gas Cost							
4	Gas Supply Acquisition Cost	-	-					-
6	Daily Firm Capacity Cost				571			571
7 8	Total - Production	-	-	-	571	-	-	571
9	Transmission				2,727			2,727
10 11	Distribution: Customer Accounts and Services:				12,212	105	81	12,398
12	Allocable					65		65
13	Transport Allocable						964	964
14 15	Customer Sales: Administrative & General:				6,904	- 52	472	- 7,428
16	Total Operation & Maintenance Expense:	-		-	22,414	222	1,517	24,153
17					04.007	100		04.070
18 19	Depreciation & Amort Expense:				61,207	163		61,370
20	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE Retirement Benefits - FED				-	-		-
22	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	- 47	- 0	-	- 47
24	IBS Payroll Tax				1,765	376		2,142
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:				<u>16,018</u> 17,831	<u>116</u> 492	-	16,134 18,323
27					11,001	102		10,020
28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29 30	Income Taxes	-	-		(1,573)	(11)	-	(1,584)
31								()
32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
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 39	Acct 488 - Miscellaneous Revenue				(20)	(0)		(0)
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	-	-	(30)	(0)	-	(31)
41	Acct 495 - Gas True-up	-						-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:				(30)	(1) (5)	-	(1) (36)
44								
45 46	Actual Return (Net Operating Income)	-	-	-	(25,916)	(187)	-	(26,103)
40	Return Income Deficiency	-	-	-	51,742	374	-	52,115
48								
49 50	Additional Income Taxes on Deficiency:	-	-	-	8,778	63	-	8,842
51	REVENUE REQUIREMENTS:	-	-	-	134,453	1,110	1,517	137,079
52 53								
54								
55	RATE BASE:							
56 57	Utility Plant in Service Accumulated Depreciation - S/L				679,843 (183,270)	4,184 (1,071)		684,027 (184,342)
58	Accumulated Depreciation - Deferred Taxes				(97,026)	(593)		(97,619)
59 60	Construction Work in Progress Net Plant in Service		-		1,539 401,086	2,639	-	<u>1,659</u> 403,725
61		-	-	-	401,000	2,039	-	400,720
62	Gas Stored Underground:		-		((1)		-
63 64	Working Capital Allowance Prepayments				(35,763)	(1)		(35,765)
65	Regulatory Assets & Liabilities				-	-		-
66 67	Materials & Supplies: Customer Deposits				111	1		111
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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 5	Purchased Gas Cost Gas Supply Acquisition Cost	-						-
6	Daily Firm Capacity Cost				21,198			21,198
7 8	Total - Production	-	-	-	21,198	-	-	21,198
9	Transmission				89,189			89,189
10	Distribution:				391,569	217	168	391,954
11 12	Customer Accounts and Services: Allocable					134		134
13	Transport Allocable					104	1,995	1,995
14	Customer Sales:				005 000	-		-
15 16	Administrative & General: Total Operation & Maintenance Expense:				225,803 727,759	108 459	<u>976</u> 3,139	226,887 731,356
17							-,	
18 19	Depreciation & Amort Expense:				597,259	336		597,595
20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22 23	Retirement Benefits - FED Unathor. Ins Tax, Excise Tax & Use Tax				- 1,527	- 1		- 1,528
23	IBS Payroll Tax	-	-	-	49,492	10,548	-	60,041
25	Real Estate & Property	-	-	-	521,276	239	-	521,516
26 27	Total Taxes Other Than Income Taxes:	-	-	-	572,296	10,788	-	583,085
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 39	Acct 488 - Miscellaneous Revenue Acct 493 - Rent from Gas Property				(986)	(0) (0)		(0) (986)
40	Acct 494 - Interdepartmentall Rents				(300)	- (0)		-
41	Acct 495 - Gas True-up	-				(0)		-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:	-	-	-	(986)	(3)	-	(3)
44								. ,
45 46	Actual Return (Net Operating Income)	-	-	-	(1,595,805)	(733)	-	(1,596,538)
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 52	REVENUE REQUIREMENTS:		-		2,971,241	12,066	3,139	2,986,445
53								
54								
55 56	RATE BASE: 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 59	Accumulated Depreciation - Deferred Taxes Construction Work in Progress				(3,125,691) 52,192	(1,227)		(3,126,918)
60	Net Plant in Service		-	-	12,902,061	<u>248</u> 5,461		<u>52,440</u> 12,907,522
61								
62 63	Gas Stored Underground: Working Capital Allowance		-		(1,013,151)	(3)		- (1,013,154)
64	Prepayments				(1,013,151)	- (3)		(1,013,134)
65	Regulatory Assets & Liabilities				-			-
66 67	Materials & Supplies: Customer Deposits				3,102	2		3,104
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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 4	Production: Purchased Gas Cost							_
5	Gas Supply Acquisition Cost		-					-
6 7	Daily Firm Capacity Cost Total - Production		-	-	45	-	-	45
8								
9 10	Transmission Distribution:				240 3,470	622	567	240 4,659
11 12	Customer Accounts and Services: Allocable					452		452
13	Transport Allocable					452	6,748	452 6,748
14 15	Customer Sales: 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 21	Taxes Other Than Income Taxes: Unemployment Comp - FED & STATE				-	-		-
22 23	Retirement Benefits - FED				- 7	- 2		- 9
24	Unathor. Ins Tax, Excise Tax & Use Tax IBS Payroll Tax	-	-	-	890	190	-	9 1,079
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:				2,353 3,250	655 846		3,008 4,096
27		-	-	-		040	-	
28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30	Income Taxes	-	-	-	(231)	(64)	-	(295)
31 32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34 35	TOTAL EXPENSES:	-	-	-	30,515	3,122	10,618	44,254
36	Other Operating Income (Revenue Credits):							
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(26) (1)		(26) (1)
39	Acct 493 - Rent from Gas Property	-	-	-	(4)	(1)	-	(6)
40 41	Acct 494 - Interdepartmentall Rents Acct 495 - Gas True-up	-				-		-
42	Acct 495 - Miscellaneous				(1)	(10)		(10)
43 44	Total Other Operating Income:	-	-	-	(4)	(38)	-	(42)
45 46	Actual Return (Net Operating Income)	-	-	-	18,302	5,094	-	23,396
47 48	Return Income Deficiency	-		-	(14,508)	(4,038)	-	(18,546)
49 50	Additional Income Taxes on Deficiency:	-	-	-	1,289	359	-	1,648
51 52	REVENUE REQUIREMENTS:		-		35,594	4,499	10,618	50,710
53 54								
55	RATE BASE:							
56 57	Utility Plant in Service Accumulated Depreciation - S/L				116,625 (29,325)	24,683 (6,835)		141,308 (36,160)
58	Accumulated Depreciation - Deferred Taxes				(16,588)	(3,499)		(20,087)
59 60	Construction Work in Progress Net Plant in Service		-	-	769 71,480	595 14,944	-	1,364 86,425
61						·		
62 63	Gas Stored Underground: Working Capital Allowance		-		(17,856)	(9)		- (17,865)
64 65	Prepayments Regulatory Assets & Liabilities				-	-		-
66	Materials & Supplies:				- 55	- 5		- 61
67 68	Customer Deposits TOTAL RATE BASE			-	53,680	- 14.940	-	- 68.620
	% of Rate Base	0.0000%	0.0000%	0.0000%	78.2274%	21.7726%	0.0000%	100.0000%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 5	Purchased Gas Cost 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 12	Customer Accounts and Services: Allocable					904		904
13	Transport Allocable					304	13,495	13,495
14	Customer Sales:					-		-
15 16	Administrative & General: Total Operation & Maintenance Expense:				29,602 43,877	728 3,477	6,606 21,235	36,937 68,590
17							21,200	
18	Depreciation & Amort Expense:				153,970	2,999		156,969
19 20	Taxes Other Than Income Taxes:							
21	Unemployment Comp - FED & STATE				-	-		-
22 23	Retirement Benefits - FED Unathor. Ins Tax, Excise Tax & Use Tax				- 34	- 6		- 40
23	IBS Pavroll Tax	-	-	-	5.650	1.204	-	6.854
25	Real Estate & Property		-	-	11,688	2,092	-	13,780
26 27	Total Taxes Other Than Income Taxes:	-	-	-	17,372	3,303	-	20,674
27 28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
29 30 31	Income Taxes	-	-	-	(1,148)	(205)	-	(1,353)
31 32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34 35	TOTAL EXPENSES:	-	-	-	214,070	9,574	21,235	244,880
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(52)		(52)
38 39	Acct 488 - Miscellaneous Revenue Acct 493 - Rent from Gas Property	-	-	-	(22)	(2) (4)	-	(2) (26)
40	Acct 494 - Interdepartmentall Rents				()	-		-
41 42	Acct 495 - Gas True-up Acct 495 - Miscellaneous	-				(19)		- (19)
42	Total Other Operating Income:	-	-	-	(22)	(77)		(99)
44								
45 46	Actual Return (Net Operating Income)	-	-	-	181,605	32,510	-	214,115
47 48	Return Income Deficiency	-	-	-	(162,762)	(29,137)	-	(191,899)
40 49 50	Additional Income Taxes on Deficiency:	-	-	-	6,405	1,147	-	7,552
50	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 58	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes				(159,236) (89,652)	(17,947) (10,453)		(177,183) (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 66	Regulatory Assets & Liabilities 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%

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE NO.	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 3	Operation & Maintenance Expense:							
3 4	Production: Purchased Gas Cost							
5	Gas Supply Acquisition Cost		-					-
6 7	Daily Firm Capacity Cost Total - Production	-	-	-	203	-	-	203 203
8								
9 10	Transmission Distribution:				559 3,915	105	81	559 4,101
11 12	Customer Accounts and Services: Allocable					ee.		
13	Transport Allocable					65	964	65 964
14 15	Customer Sales: 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 21	Taxes Other Than Income Taxes: Unemployment Comp - FED & STATE				-	-		-
22 23	Retirement Benefits - FED Unathor. Ins Tax, Excise Tax & Use Tax				- 11	- 0		- 11
24	IBS Payroll Tax	-	-	-	1,845	393	-	2,238
25 26	Real Estate & Property Total Taxes Other Than Income Taxes:				3,740 5,596	<u>116</u> 509		3,856 6,105
27								
28 29	Other Income Before Income Taxes:	-	-	-	-	-	-	-
30 31	Income Taxes	-	-	-	(367)	(11)	-	(379)
32 33	Other Income After Income Taxes:	-	-	-	-	-	-	-
34 35	TOTAL EXPENSES:	-	-	-	72,598	882	1,517	74,997
36	Other Operating Income (Revenue Credits):							
37 38	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(4) (0)		(4) (0)
39 40	Acct 493 - Rent from Gas Property Acct 494 - Interdepartmentall Rents	-	-	-	(7)	(0)	-	(7)
41	Acct 495 - Gas True-up	-				-		-
42 43	Acct 495 - Miscellaneous Total Other Operating Income:				(7)	(1)	-	(1) (13)
44								
45 46	Actual Return (Net Operating Income)	-	-	-	1,442	45	-	1,487
47 48	Return Income Deficiency	-	-	-	4,588	142	-	4,730
49 50	Additional Income Taxes on Deficiency:	-	-	-	2,050	63	-	2,113
51	REVENUE REQUIREMENTS:	-	-	-	80,671	1,127	1,517	83,315
52 53								
54 55								
55 56	RATE BASE: Utility Plant in Service				203,814	4,184		207,998
57 58	Accumulated Depreciation - S/L Accumulated Depreciation - Deferred Taxes				(51,516) (29,025)	(1,071) (593)		(52,587) (29,618)
59	Construction Work in Progress				379	120		499
60 61	Net Plant in Service	-	-	-	123,653	2,639	-	126,292
62	Gas Stored Underground:		-		(00.4.5)			-
63 64	Working Capital Allowance Prepayments				(38,442)	(1)		(38,443)
65	Regulatory Assets & Liabilities Materials & Supplies:				-	- 1		-
66 67	Customer Deposits				116	-		116 -
68 69	TOTAL RATE BASE	- 0.0000%	- 0.0000%	- 0.0000%	85,326 97.0004%	2,639 2.9996%	- 0.0000%	87,965 100.0000%
09	Normale base	0.0000%	0.0000%	0.0000%	57.0004%	2.5550%	0.000076	100.000076

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

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
LINE 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 4	Production: Purchased Gas Cost							_
5	Gas Supply Acquisition Cost	-	-					-
6 7	Daily Firm Capacity Cost Total - Production				432		-	432
8		-	-	-			-	
9 10	Transmission Distribution:				1,506 10,564	109	84	1,506 10,756
11	Customer Accounts and Services:				10,364	109	04	10,756
12	Allocable					67	007	67
13 14	Transport Allocable Customer Sales:					-	997	997
15	Administrative & General:		-		25,564	54	488	26,106
16 17	Total Operation & Maintenance Expense:	-	-	-	38,065	229	1,569	39,863
18 19	Depreciation & Amort Expense:				163,323	168		163,492
20	Taxes Other Than Income Taxes:							
21 22	Unemployment Comp - FED & STATE Retirement Benefits - FED				-	-		-
23	Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-	30	0	-	30
24 25	IBS Payroll Tax Real Estate & Property				4,985 10,116	1,062 120		6,048 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 35	TOTAL EXPENSES:	-	-	-	215,525	1,568	1,569	218,663
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments					(4)		(4)
38 39	Acct 488 - Miscellaneous Revenue Acct 493 - Rent from Gas Property	-	-	-	(19)	(0) (0)	-	(0) (19)
40	Acct 494 - Interdepartmentall Rents					-		-
41 42	Acct 495 - Gas True-up 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 48	Return Income Deficiency	-	-	-	66,895	791	-	67,686
40 49 50	Additional Income Taxes on Deficiency:	-	-	-	5,544	66	-	5,609
51 52	REVENUE REQUIREMENTS:		-	-	237,359	1,821	1,569	240,750
53 54								
55	RATE BASE:							
56 57	Utility Plant in Service Accumulated Depreciation - S/L				549,032 (138,712)	4,329 (1,109)		553,361 (139,821)
58	Accumulated Depreciation - Deferred Taxes				(78,186)	(614)		(78,799)
59 60	Construction Work in Progress Net Plant in Service				<u>936</u> 333,070	<u>124</u> 2,731	-	<u>1,060</u> 335,801
61	NEL FIAILTII SETVICE	-	-	-	333,070	2,131	-	333,001
62 63	Gas Stored Underground: Working Capital Allowance		-		(102,606)	14		-
63 64	Prepayments				(102,606)	(1)		(102,607)
65	Regulatory Assets & Liabilities				-			-
66 67	Materials & Supplies: Customer Deposits				312	1		313 -
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%

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

Participation Description Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
2 Operation & Mathematics Expenses -	NO.			ACQUISITION	CAPACITY	DEMAND	CUSTOMER	OTHER	TOTAL
Dis Stroph Academise Cost - <td>3 4</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>	3 4		-						-
Total - Production - - 57 - 617 Total-Service 1,224 2,44 162 2,39 Calcine Kont and Service: 1,224 2,64 162 2,39 Torreps 4,64 1,224 2,64 4,61 Torreps 4,64 1,224 2,64 4,61 Torreps 1,225 1,224 2,64 4,61 Torreps 1,125 1,224 2,64 4,61 Torreps 1,125 1,225 1,234 2,41 4,61 Torreps 1,125 1,235 2,245 1,234 2,245 1,245 Torreps 1,215 1,215 1,215 2,257 1,216 2,11 2,245 Torreps 1,216 1,216 1,216 1,216	5	Gas Supply Acquisition Cost		-		51			-
B Transmann 347	7		-	-	-		-	-	
11 Catacome Account and Services: 100 1000 <t< td=""><td></td><td>Transmission</td><td></td><td></td><td></td><td>347</td><td></td><td></td><td>347</td></t<>		Transmission				347			347
Allocable Transport Allocable Administrative & General: Administrative & General: Total Organization & Maintenance Depanse: -						1,924	264	162	2,350
1 Customer Sales: -	12	Allocable					129		
15 Administrative & General: - - 3.823 104 944 4.671 17 Table General: - - 5.944 437 3.034 9.478 17 Depreciation & Amont Expense: - - 5.944 437 3.034 9.479 17 Depreciation & Amont Expense: -<							-	1,928	1,928
Deprediation & Amort Expense: 17,507 428 17,938 Tase Other Tran Income Taxes: - <t< td=""><td>15</td><td>Administrative & General:</td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td></t<>	15	Administrative & General:		-					
Tase Other Than Income Taxes: - - - - - - - - - - - - 7 Usarabio prime IC Care Statts -	17		-	-	-			3,034	
1 Take Other Than Income Takes: . <t< td=""><td></td><td>Depreciation & Amort Expense:</td><td></td><td></td><td></td><td>17,507</td><td>428</td><td></td><td>17,936</td></t<>		Depreciation & Amort Expense:				17,507	428		17,936
22 Ratemanit Benefits - FED -<	20								
1 Unable (Im Tax, Excise Tax & Use Tax - - 6 1 - 7 1 18 Paye Tax - - 2159 229 - 2457 1 1 - - 2159 229 - 2457 1 1 - - 2159 229 - 2457 1 1 - - - 2159 229 - 2457 1 1 1 - - - 2159 229 - 2457 1 1 1 - - - - 2159 229 . 2457 1 1 1 - - - - 2159 229 . 2457 1 1 1 1 - - - 2159 229 . 2457 1 1 1 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						-			
2 Real Edine & Property - - 2,159 299 - 2,457 Total Taxes Coher Than income Taxes: - - - 2,761 431 - 3,272 Other Income Taxes: -		Unathor. Ins Tax, Excise Tax & Use Tax	-	-	-			-	
Other Income Taxes: -	25	Real Estate & Property		-	-	2,159	299	-	2,457
2 Other Income Taxes: .		Total Taxes Other Than Income Taxes:	-	-	-	2,781	431	-	3,212
30 Income Taxes - - (212) (29) - (241) 30 Other Income Atter Income Taxes: -	28	Other Income Before Income Taxes:	-	-	-	-	-	-	-
20 Other Income Atter Income Taxes: -	30	Income Taxes	-	-	-	(212)	(29)	-	(241)
34 TOTAL EXPENSES: - - 26,022 1,327 3,034 30,382 36 Other Operating Income (Revenue Credits): - - 26,022 1,327 3,034 30,382 36 Other Operating Income (Revenue Credits): - - 20,022 1,327 3,034 30,382 36 Other Operating Income (Revenue Credits): - - 00 00 00 36 Acct 483 - Miscolaneous Revenue - - (4) (1) - (5) 4 Acct 495 - Miscolaneous - - (4) (1) - (1) 4 Act 495 - Miscolaneous - - (4) (1) - (1) (1) (1) 4 Act 495 - Miscolaneous - - (4) (1) - (1)	32	Other Income After Income Taxes:	-	-	-	-	-	-	-
30 Other Operating Income (Revenue Credits): (7) (7) 31 Acct 485 - Labe Payments (9) (9) 32 Acct 485 - Misculaneous Revenue (9) (9) 33 Acct 485 - Misculaneous Revenue (9) (9) 42 Acct 495 - Misculaneous Revenue (1) - (5) 42 Acct 495 - Misculaneous - - (1) (1) 43 Acd 495 - Misculaneous - (1) - (1) 44 Inter Operating Income) - - (4) (11) - (1) 45 Actual Return (Net Operating Income) - - (1) (1) (1) 46 Actual Return (Net Operating Income) - - 1 (11) - (1) 47 Return Income Deficiency - - 1 (13) (14) - (1) 48 Additional Income Taxes on Deficiency: - - 1 (13) (14) - (1) <td>34</td> <td>TOTAL EXPENSES:</td> <td>-</td> <td>-</td> <td>-</td> <td>26,022</td> <td>1,327</td> <td>3,034</td> <td>30,382</td>	34	TOTAL EXPENSES:	-	-	-	26,022	1,327	3,034	30,382
38 Acct 489 - Miscellanceous Revenue (0) (0) (0) 40 Acct 493 - Miscellanceous Revenue - - (1) - (5) 40 Acct 493 - Miscellanceous - - - (1) - (5) 41 Acct 495 - Gas Thu-up - - (1) - (1) - (1) 42 Acct 495 - Miscellanceous - - (1) (1) - (1) - (1) 43 Interdepartmental Rents - - (1) (1) - -	36								
39 Acct 493 - Rent from Gas Properly - - (4) (11) - (5) 4 Acct 495 - Gas True-up - - (3) (3) 4 Acct 495 - Gas True-up - - (4) (11) - (3) 4 Acct 495 - Maselineous - - (4) (11) - (15) 4 Act 495 - Maselineous - - (17,466) (2,21) - (19,008) 4 Additional Income Deficiency - - 1,183 144 - 1,347 4 Additional Income Taxes on Deficiency: - - - 1,03,081 1,962 3,034 35,676 4 Acctual Return (Net Operating Income) - - - 1,03,081 1,0535 113,633 4 Additional Income Taxes on Deficiency: - - - 30,681 1,962 3,034 35,676 5 Rate BASE: - - - 103,098 10,535 113,633 6 Utity Plant in Service - - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
41 Act 495 - Gas Trie-up . <td>39</td> <td>Acct 493 - Rent from Gas Property</td> <td>-</td> <td>-</td> <td>-</td> <td>(4)</td> <td></td> <td>-</td> <td>(5)</td>	39	Acct 493 - Rent from Gas Property	-	-	-	(4)		-	(5)
42 Acct 495 - Miscellaneous (3) (3) 13 Total Other Operating Income: - - (4) (11) - (15) 45 Actual Return (Net Operating Income) - - 20,966 2,903 - 23,870 46 Actual Return Income Deficiency - - - 20,966 2,903 - 23,870 47 Return Income Deficiency - - - (17,486) (2,421) - (19,908) 48 Additional Income Taxes on Deficiency: - - 1,183 164 - 1,347 50 REVENUE REQUIREMENTS: - - 30,681 1,962 3,034 35,676 51 RATE BASE: - - - 30,681 1,962 3,034 35,676 52 Construction Work In Progress - - 103,098 10,535 113,633 54 Construction Work In Progress - - 61,699 6,820 - <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td>			-				-		-
44 Actual Return (Net Operating Income) - - 20,966 2,903 - 23,870 45 Actual Return Income Deficiency - - - 20,966 2,903 - 23,870 47 Return Income Deficiency - - - (17,486) 2,421) - (19,908) 49 Additional Income Taxes on Deficiency: - - 1,183 164 - 1,347 51 REVENUE REQUIREMENTS: - - 30,681 1,962 3,034 35,676 52 - - - 30,081 1,952 3,034 35,676 54 - - - - 30,081 1,952 3,034 35,676 55 RATE BASE: - - 103,098 10,535 113,633 56 Utility Plant in Service - - 103,098 10,535 113,633 56 Accumulated Depreciation - S/L - - 62,6811 (2,644) (29,445) 56 Construction Work in Progress - - <td>42</td> <td>Acct 495 - Miscellaneous</td> <td></td> <td></td> <td></td> <td>(4)</td> <td></td> <td></td> <td></td>	42	Acct 495 - Miscellaneous				(4)			
47 Return Income Deficiency - - (17,486) (2,421) - (19,908) 49 Additional Income Taxes on Deficiency: - - 1,183 164 - 1,347 51 REVENUE REQUIREMENTS: - - 30,681 1,962 3,034 35,676 53 - - - 30,681 1,962 3,034 35,676 54 - - - - 30,681 1,962 3,034 35,676 55 ATTE BASE: - - - 30,681 1,962 3,034 35,676 56 Utility Plant in Service - - - 30,681 10,535 113,633 57 Accumulated Depreciation - S/L (26,881) (2,564) (29,445) (29,445) 58 Accumulated Depreciation - S/L - - 61,699 6,820 - 68,519 - 61,699 6,820 - 68,519 - - - - - - - - - - - - <t< td=""><td>44</td><td></td><td>-</td><td>-</td><td>-</td><td></td><td></td><td>-</td><td></td></t<>	44		-	-	-			-	
48 Additional Income Taxes on Deficiency: - - 1,183 164 - 1,347 51 REVENUE REQUIREMENTS: - - 30,681 1,962 3,034 35,676 52 - - 30,681 1,962 3,034 35,676 54 - - 30,681 1,962 3,034 35,676 54 - - - 30,681 1,962 3,034 35,676 55 RATE BASE: - - - 003,098 10,535 113,633 56 Utility Plant in Service 103,098 10,535 113,633 57 Accumulated Depreciation - Deferred Taxes (12,6841) (2,564) (29,445) 51 Storeuton Work in Progress 180 342 521 50 Net Plant in Service - - 61,699 6.820 68,519 56 Gas Stored Underground: - - - - - - 57 Reculatory Assets & Liabilities - - - - - -		Actual Return (Net Operating Income)	-	-	-	20,966	2,903	-	23,870
49 Additional Income Taxes on Deficiency: - - 1,183 164 - 1,347 50 REVENUE REQUIREMENTS: - - 30,681 1,962 3,034 35,676 51 REVENUE REQUIREMENTS: - - 30,681 1,962 3,034 35,676 52 - - - 30,681 1,962 3,034 35,676 53 - - - - 30,681 1,962 3,034 35,676 54 - - - - 30,681 1,962 3,034 35,676 54 - - - - 30,681 1,952 13,633 56 RATE BASE: - - 103,098 10,535 113,633 57 Accumulated Depreciation - Deferred Taxes - - 61,697 (14,93) (16,190) 57 Actinuclean Operation - SUL - - - 61,699 6,820 - 6,8,519 58 Ostardin Underground: - - - - <td< td=""><td></td><td>Return Income Deficiency</td><td>-</td><td>-</td><td>-</td><td>(17,486)</td><td>(2,421)</td><td>-</td><td>(19,908)</td></td<>		Return Income Deficiency	-	-	-	(17,486)	(2,421)	-	(19,908)
51 REVENUE REQUIREMENTS: - - 30,681 1,962 3,034 35,676 52 - - - 30,681 1,962 3,034 35,676 52 - - - - - 30,681 1,962 3,034 35,676 52 -	49	Additional Income Taxes on Deficiency:	-	-	-	1,183	164	-	1,347
53 54 55 75 76 77 76 76 77 76 76 77 76 77 76 77 76 77 76 77 76 77 76 77 76 77 76 77 76 77 76 76 76 76	51	REVENUE REQUIREMENTS:		-	-	30,681	1,962	3,034	35,676
55 RATE BASE: 103,098 10,535 113,633 56 Utility Plant in Service (26,881) (2,264) (29,445) 58 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 180 342 521 61 - 61,699 6,820 - 68,519 61 -	53								
57 Accumulated Depreciation - S/L (26,881) (2,564) (29,45) 58 Accumulated Depreciation - S/L (14,697) (14,93) (16,190) 59 Construction Work in Progress 180 342 521 60 Net Plant in Service - - 61,699 6,820 - 66,519 61 - - - 61,699 6,820 - 66,519 62 Gas Stored Underground: - - - 61,699 6,820 - 66,519 64 Prepayments - - - - - - - 65 Regulatory Assets & Liabilities - - - - - - 66 Materials & Supplies: - - - - - - - 67 Customer Deposits - - - - - - - 68 TOL RATE BASE - - - - - - -		RATE BASE:							
58 Accumulated Depreciation - Deferred Taxes (14.697) (1,493) (16,190) 59 Construction Work in Progress 180 342 521 60 Net Plant in Service 61.099 6.820 68,519 61 - - 61,699 6.820 - 68,519 61 - - 61,699 6.820 - 68,519 61 - - 61,699 6,820 - 68,519 62 Gas Stored Underground: -									
60 Net Plant in Service - - 61,699 6,820 - 68,519 61 61 - - - - 61,699 6,820 - 68,519 61 62 Gas Stored Underground: - <td< td=""><td>58</td><td>Accumulated Depreciation - Deferred Taxes</td><td></td><td></td><td></td><td>(14,697)</td><td>(1,493)</td><td></td><td>(16,190)</td></td<>	58	Accumulated Depreciation - Deferred Taxes				(14,697)	(1,493)		(16,190)
61 - - - 62 Gas Stored Underground: (12,495) (3) (12,497) 63 Working Capital Allowance - - - 64 Prepayments - - - 65 Regulatory Assets & Liabilities - - - 66 Materials & Supplies: 39 1 40 67 Customer Deposits - - 49,243 6,819 - 56,061			-	-	-			-	
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									
65 Regulatory Assets & Liabilities - - - 66 Materials & Supplies: 39 1 40 67 Customer Deposits - - - 68 TOTAL RATE BASE - - 49,243 6,819 - 56,061	63	Working Capital Allowance		-		(12,495)	(3)		(12,497)
66 Materials & Supplies: 39 1 40 67 Customer Deposits - - - - - 68 TOTAL RATE BASE - - 49,243 6,819 - 56,061						-	-		-
68 TOTAL RATE BASE 49,243 6,819 - 56,061	66	Materials & Supplies:				39	1		40
					<u> </u>	49,243	- 6,819	<u> </u>	- 56,061
	69	% of Rate Base	0.0000%	0.0000%	0.0000%	87.8369%	12.1631%	0.0000%	100.0000%

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document No. 12

Schedule 1.1 - Revenue Requirements by Customer Class

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

	[A]	[B]	[C]	[D]	(E)	[F]	[G]	[H]
LINE		PURCHASED	GAS SUPPLY ACQUISITION	DAILY FIRM CAPACITY			ENHANCED OTHER	
NO.	Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt	GAS COST	COST	COST	DEMAND	CUSTOMER	SERVICES	TOTAL
1								
2 3	Operation & Maintenance Expense: Production:							
4	Production. 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:				00,100	100	01	00,000
12	Allocable					67		67
13	Transport Allocable						997	997
14 15	Customer Sales: 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 21	Taxes Other Than Income Taxes: 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 27	Total Taxes Other Than Income Taxes:	-	-	-	95,672	2,812	-	98,484
28	Other Income Before Income Taxes:							
29								
30	Income Taxes		-	-	(8,131)	(12)	-	(8,142)
31	OIL							
32 33	Other Income After Income Taxes:	-		-	-	-		-
34	TOTAL EXPENSES:				369,855	3,198	1,569	374,622
35					,	-,	,	
36	Other Operating Income (Revenue Credits):							
37	Acct 487 - Late Payments Acct 488 - Miscellaneous Revenue					(4)		(4)
38 39	Acct 488 - Miscellaneous Revenue Acct 493 - Rent from Gas Property				(157)	(0) (0)		(0) (157)
40	Acct 494 - Interdepartmentall Rents				(101)	- (0)		-
41	Acct 495 - Gas True-up							-
42	Acct 495 - Miscellaneous					(1)		(1)
43 44	Total Other Operating Income:		-	-	(157)	(6)	-	(162)
44	Actual Return (Net Operating Income)				(309,508)	(447)		(309,955)
46	(interaction (interoperating internet)				(000,000)	()		(000,000)
47	Return Income Deficiency		-		443,000	640	-	443,640
48								
49 50	Additional Income Taxes on Deficiency:		-	-	45,375	66	-	45,441
51	REVENUE REQUIREMENTS:	· · ·			548,565	3,451	1,569	553,585
52					,			
53								
54								
55 56	RATE BASE: Utility Plant in Service				3,623,550	4,329		3,627,878
50	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				(,510)			(,010)
65	Regulatory Assets & Liabilities				-			-
66	Materials & Supplies:				792	1		793
67 68	Customer Deposits 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%
		2.220070						

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document No. 12 Schedule 1.2 - Billing Unit Cost by Customer Class Page 1 of 3

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

0001	OF SERVICE BY BILLING UNIT							
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
					TOTAL		GAS	
LINE		PER METER FIXED	TELEMETER MAINTENANCE	ENHANCED ADMIN.	PER METER FIXED	VOLUMETRIC A	SUPPLY	TOTAL THERM
	RATE SCHEDULE	CHARGE	CHARGE	CHARGE	CHARGE	RATE	RATE	RATE
			-					
1	GS-NNG Residential Sales	\$33.47	-	-	\$33.47	\$0.11038	\$0.0116	\$0.1220
2	GS-NNG Residential Farm-Tap Sales GS-NNG C&I FIRM Class 1	\$8.68 \$35.67	\$4.56	-	\$13.24 \$35.67	\$0.03160 \$0.10894	\$0.0116 \$0.0116	\$0.0432 \$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 10	NNG C&I INT Class 2 NNG C&I INT Class 3	\$53.39 \$88.21	\$6.98 \$6.98	-	\$60.38 \$95.20	\$0.07197 \$0.05549	\$0.0116 \$0.0116	\$0.0836 \$0.0671
11	NNG Agriculture Grain Dryer - Class 1	\$75.74	\$6.98		\$82.72	\$0.03349	\$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 19	GS-CONSOLIDATED C&I FIRM Class 3 CONSOLIDATED C&I INT Class 2	\$88.21 \$53.39	- \$6.98	-	\$88.21 \$60.38	\$0.09433 \$0.07197	\$0.0116 \$0.0116	\$0.1059 \$0.0836
20	CONSOLIDATED C&I INT Class 2 CONSOLIDATED C&I INT Class 3	\$88.21	\$6.98		\$95.20	\$0.07197 \$0.05549	\$0.0116	\$0.0671
20	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	\$184.18	\$0.10766	-	\$0.1077
27 28	Transport-NNG C&I FIRM Class 3 Transport-NNG C&I FIRM Class 4	\$88.21 \$100.79	\$6.98 \$6.98	\$123.80 \$123.80	\$218.99 \$231.57	\$0.09433 \$0.09347	-	\$0.0943 \$0.0935
28	Transport-NNG C&I FIRM Class 4 Transport-NNG C&I FIRM Class 5 - CIP Exempt	\$184.90	\$6.98	\$123.80	\$2315.68	\$0.06306		\$0.0631
30	Transport-NNG Electric Generation FIRM Class 2 - CIP Exempt	\$70.39	\$6.98	\$123.80	\$201.17	\$0.00163		\$0.0016
31	Transport-NNG C&I INT Class 2	\$53.39	\$6.98	\$123.80	\$184.18	\$0.07197		\$0.0720
32	Transport-NNG C&I INT Class 3	\$88.21	\$6.98	\$123.80	\$218.99	\$0.05549	-	\$0.0555
33	Transport-NNG C&I INT Class 4	\$100.79	\$6.98	\$123.80	\$231.57	\$0.05349	-	\$0.0535
34	Transport-NNG C&I INT Class 5	\$184.90	\$6.98	\$123.80	\$315.68	\$0.00339	-	\$0.0034
35 36	Transport-NNG C&I INT Class 5 - CIP Exempt Transport-NNG Electric Generation INT Class 2	\$184.90 \$70.39	\$6.98 \$6.98	\$123.80 \$123.80	\$315.68 \$201.17	\$0.00339 \$0.05725	-	\$0.0034 \$0.0572
30	Transport-NNG Electric Generation INT Class 2 Transport-NNG Electric Generation INT Class 2 - CIP Exempt	\$70.39	\$6.98	\$123.80	\$201.17	\$0.05725		\$0.0572
38	Transport-NNG C&I Firm/Interruptible Class 2	\$53.39	\$6.98	\$123.80	\$184.18	\$0.09413		\$0.0941
39	Transport-NNG C&I Firm/Interruptible Class 3	\$88.21	\$6.98	\$123.80	\$218.99	\$0.06711		\$0.0671
40	Transport-NNG C&I Firm/Interruptible Class 4	\$100.79	\$6.98	\$123.80	\$231.57	\$0.09489	-	\$0.0949
41	Transport-NNG C&I Firm/Interruptible Class 5	\$184.90	\$6.98	\$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	\$315.68	\$0.04543	-	\$0.0454
43	Transport for Resale	\$86.83	\$6.98	\$123.80	\$217.61	\$0.03853	-	\$0.0385
44 45	LVJ-NNG Flex Transport (Cust "A") LVI-NNG Flex Transport (Cust "B")	\$45.19 \$45.19	\$6.98	\$123.80	\$175.97 \$45.19	\$0.03064 \$0.03064	-	\$0.0306 \$0.0306
45	LVI-NING Flex Transport (Cust "C")	\$45.19			\$45.19	\$0.03064		\$0.0306
40	LVI-NNG Flex Transport (Cust "D")	\$45.19			\$45.19	\$0.03064		\$0.0306
48	LVJ-NNG Flex Transport (Cust "E")	\$45.19			\$45.19	\$0.03064		\$0.0306
49	LVJ-NNG Flex Transport (Cust "F")	\$45.19	\$6.98	\$123.80	\$175.97	\$0.03064	-	\$0.0306
50	LVJ-NNG Flex Transport (Cust "G")	\$45.19	\$6.98	\$123.80	\$175.97	\$0.03064	-	\$0.0306
51	Transport-CONSOLIDATED C&I FIRM Class 2	\$53.39	\$6.98	\$123.80	\$184.18	\$0.10766	-	\$0.1077
52	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	\$53.39	\$6.98	\$123.80	\$184.18	\$0.10766	-	\$0.1077
53 54	Transport-CONSOLIDATED C&I FIRM Class 3 Transport-CONSOLIDATED C&I FIRM Class 4	\$88.21 \$100.79	\$6.98 \$6.98	\$123.80 \$123.80	\$218.99 \$231.57	\$0.09433 \$0.09347	-	\$0.0943 \$0.0935
54 55	Transport-CONSOLIDATED C&I FIRM Class 4 Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	\$100.79 \$184.90	\$6.98	\$123.80	\$231.57 \$315.68	\$0.09347 \$0.06306		\$0.0935
56	Transport-CONSOLIDATED C&I INT Class 2	\$53.39	\$6.98	\$123.80	\$184.18	\$0.07197	-	\$0.0720
57	Transport-CONSOLIDATED C&I INT Class 3	\$88.21	\$6.98	\$123.80	\$218.99	\$0.05549	-	\$0.0555
58	Transport-CONSOLIDATED C&I INT Class 4	\$100.79	\$6.98	\$123.80	\$231.57	\$0.05349	-	\$0.0535
59	Transport-CONSOLIDATED C&I INT Class 5	\$184.90	\$6.98	\$123.80	\$315.68	\$0.00339	-	\$0.0034
60	Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	\$88.21	\$6.98	\$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	\$315.68	\$0.04543	-	\$0.0454

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document No. 12 Schedule 1.2 - Billing Unit Cost by Customer Class Page 2 of 3

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

	[A]	[B]	[C]	[D]	(E)	[F] GAS	[G] GAS
RATE SC	HEDULE	THERM THROUGHPUT	DEMAND COSTS	VOLUMETRIC RATE	THERM SALES	SUPPLY ACQUISITION COST	SUPPL ACQUISIT RATE
Residentia	al: GS-NNG Residential Sales	160,515,667	\$17,719,424		160,515,667	\$1,798,099	
	GS-CONSOLIDATED Residential Sales	28,015,021 188,530,688	\$3,091,456 \$20,810,880	\$0.1104	28,015,021	\$313,825 \$2,111,924	
	GS-NNG Residential Farm-Tap Sales	1,889,366	\$59,713	\$0.0316	1,889,366	\$21,165	
Commerci	ial & Industrial Class 1 GS-NNG C&I FIRM Class 1	6,557,648	\$714,232		6,557,648	\$73,459	
	GS-CONSOLIDATED C&I FIRM Class 1	2,027,473	\$220,993	\$0.1089	2,027,473	\$22,712 \$96,171	
		8,585,121	\$935,225				
	GS-NNG C&I Farm-Tap Class 1	153,504	\$4,831	\$0.0315	153,504	\$1,720	
Commerci	ial & Industrial Class 2	1,737,943	\$185,760				
	Transport-NNG C&I FIRM Class 2 Transport-CONSOLIDATED C&I FIRM Class 2	1,506,042	\$161,022		-	-	
	Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt GS-NNG C&I FIRM Class 2	60,185 75,837,707	\$4,662 \$8,166,388		75,837,707	- \$849,535	
	GS-CONSOLIDATED C&I FIRM Class 2	21,262,824 100,404,702	\$2,291,907 \$10,809,739	\$0.1077	21,262,824	\$238,186 \$1,087,722	
			-				
	GS-NNG C&I Farm-Tap Class 2	2,419,298	\$73,145	\$0.0302	2,419,298	\$27,101	
	NNG C&I Firm/Interruptible Class 2 CONSOLIDATED C&I Firm/Interruptible Class 2	85,598 240,522	\$9,445 \$24,804		85,598 240,522	\$959 \$2,694	
	Transport-NNG C&I Firm/Interruptible Class 2	397,233	\$33,838			-	
		723,353	\$68,087	\$0.0941		\$2,694	
	NNG C&I INT Class 2 CONSOLIDATED C&I INT Class 2	6,958,564 1,645,860	\$501,036 \$118.491		6,958,564 1,645,860	\$77,950 \$18,437	
	Transport-NNG C&I INT Class 2	1,434,393	\$103,022		1,045,800	\$18,437 -	
	Transport-CONSOLIDATED C&I INT Class 2	495,330 10,534,147	\$35,594 \$758,142	\$0.0720		\$96,387	
Commerci	ial & Industrial Class 3		-				
Sommerc	Transport-CONSOLIDATED C&I FIRM Class 3	4,619,969	\$434,360		-	-	
	Transport-NNG C&I FIRM Class 3 GS-NNG C&I FIRM Class 3	5,495,990 7,625,468	\$516,481 \$722,064		7,625,468	- \$85,421	
	GS-CONSOLIDATED C&I FIRM Class 3	1,592,997	\$150,994 \$1,823,899	\$0.0943	1,592,997	\$17,845 \$103,265	
		.,,	-	0.0040		\$100,200	
	Transport-NNG C&I Firm/Interruptible Class 3 Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	8,777,361 470,213	\$589,938 \$30,681		-	-	
		9,247,574	\$620,618	\$0.0671	_	-	
	NNG C&I INT Class 3	10,732,921	\$596,718		10,732,921	\$120,230	
	CONSOLIDATED C&I INT Class 3 Transport-NNG C&I INT Class 3	1,402,534 19,092,932	\$77,962 \$1,058,134		1,402,534	\$15,711	
	Transport-CONSOLIDATED C&I INT Class 3	4,313,439 35,541,826	\$239,297 \$1,972,111	\$0.0555		\$135,942	
			=				
	GS-NNG C&I Farm-Tap Class 3	747,936	\$22,463	\$0.0300	747,936	\$8,378	
	Transport for Resale	328,989	\$12,676	\$0.0385	-	-	
Commerc	ial & Industrial Class 4						
	Transport-CONSOLIDATED C&I FIRM Class 4 Transport-NNG C&I FIRM Class 4	1,440,128 1,236,385	\$134,453 \$115,733		-	-	
		2,676,513	\$250,186	\$0.0935		-	
	Transport-NNG C&I Firm/Interruptible Class 4	4,496,130	\$426,641	\$0.0949	-	-	
	CONSOLIDATED C&I INT Class 4	2,441,944	\$130,945		2,441,944	\$27,355	
	Transport-NNG C&I INT Class 4 Transport-CONSOLIDATED C&I INT Class 4	12,139,803 1,505,000	\$648,907 \$80,671		-	-	
		16,086,748	\$860,523	\$0.0535		\$27,355	
Commerci	ial & Industrial Class 5 Transport-NNG C&I FIRM Class 5 - CIP Exempt	6,899,557	\$433,975		-	-	
	Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt	47,101,307 54,000,865	\$2,971,241 \$3,405,215	\$0.0631		\$54,709	
							
	Transport-NNG C&I Firm/Interruptible Class 5 Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	4,264,723 58,639,852	\$223,392 \$2,631,767		-	:	
	Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt	12,020,535 74,925,110	\$548,565 \$3,403,724	\$0.0454		\$82.064	
				¥0.0707		ψυ2,004	
	Transport-NNG C&I INT Class 5 Transport-NNG C&I INT Class 5 - CIP Exempt	9,030,592 251,552,507	\$451,013 \$211,805		-	-	
	Transport-CONSOLIDATED C&I INT Class 5	4,743,731 265,326,830	\$237,359 \$900,178	\$0.0034		\$136,773	
0-		_30,020,000	4000,110			\$100,170	
Commerci	ial & Industrial Class 5 - FLEX LVJ-NNG Flex Transport (Cust "A")	4,705,727	\$143,888				
	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")	3,922,750	- \$120,214		-	-	
	LVJ-NNG Flex Transport (Cust "G")	1,249,960	\$38,600 \$302,702	\$0.0306		<u> </u>	
Agriculture	e Grain Dryers	.,,	-	40.0000			
	NNG Agriculture Grain Dryer - Class 1 CONSOLIDATED Agriculture Grain Dryer - Class 1	717,492 53,005	\$108,284 \$8,017		717,492 53,005	\$8,037 \$594	
		770,496	\$116,301	\$0.1509	· · · · <u>-</u>	\$8,631	
	NNG Agriculture Grain Dryer - Class 2	2,943,146	\$456,297		2,943,146	\$32,969	
	CONSOLIDATED Agriculture Grain Dryer - Class 2	201,357 3,144,503	\$31,211 \$487,508	\$0.1550	201,357	\$2,256 \$35,225	
Power C-	meration Unit						
Power Ge	neration Unit NNG Electric Generation - Class 1	102,746	\$9,978		102,746	\$1,151	
	CONSOLIDATED Electric Generation - Class 1	13,644 116,390	\$1,328 \$11,305	\$0.0971	13,644	\$153 \$1,304	
	Transport-NNG Electric Generation FIRM Class 2 - CIP Exemp	61,911,844	\$100,840	\$0.0016			
			-	au.0010	-	-	
	Transport-NNG Electric Generation INT Class 2 Transport-NNG Electric Generation INT Class 2 - CIP Exempt	1,307,632 2,506,299	\$100,060 \$118,273		-	:	
		3,813,931	\$218,332	\$0.0572		-	
	GRAND TOTALS	875,588,723	\$48,454,985		336,184,239	\$3,899,061	9

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document No. 12 Schedule 1.2 - Billing Unit Cost by Customer Class Page 3 of 3

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

[A]			[D] PER METER	[E] TELEMETERING	[F] TELEMETERING	[G] ENHANCED	[H]	[I] TOTAL MONTHLY PER METER
RATE SCHEDULE	METER COUNT	CUSTOMER COSTS	FIXED CHARGE	MAINTENANCE COSTS	MAINTENANCE CHARGE	ADMINISTRATIVE COSTS	ADMIN. CHARGE	FIXED CHARGE
Residential:								
GS-NNG Residential Sales GS-CONSOLIDATED Residential Sales	2,271,446 391,115	\$76,025,785 \$13,090,870			-	-	-	\$3 \$3
GS-CONSOLIDATED Residential Sales	2,662,561	\$89,116,654	\$33.47	-	-	-	-	φ
GS-NNG Residential Farm-Tap Sales	14,880	\$129,206	\$8.68	\$67,876	\$4.56	-	-	\$1
Commercial & Industrial Class 1								
GS-NNG C&I FIRM Class 1 GS-CONSOLIDATED C&I FIRM Class 1	90,499 27,644	\$3,227,954 \$986,025		-	-	-	-	\$ \$
GS-CONSOLIDATED C&I FIRM Class 1	118,142	\$986,025	\$35.67	-	-	-	-	\$
GS-NNG C&I Farm-Tap Class 1	1.368	\$14,319	\$10.47	\$5,195	\$3.80	-	_	5
	,							
Commercial & Industrial Class 2 GS-NNG C&I FIRM Class 2	121,519	\$6,481,804			-		-	5
GS-CONSOLIDATED C&I FIRM Class 2	38,340	\$2,044,007		-	- \$6.98	-	-	\$
NNG C&I INT Class 2 NNG C&I Firm/Interruptible Class 2	1,852 12	\$105,935 \$703		\$12,933 \$84	\$6.98	-	-	5
CONSOLIDATED C&I INT Class 2	484	\$26,369		\$3,382	\$6.98	-	-	5
CONSOLIDATED C&I Firm/Interruptible Class 2 Transport-NNG C&I FIRM Class 2	48 383	\$2,645 \$20,980		\$335 \$2,673	\$6.98 \$6.98	\$47,382	- \$123.80	\$
Transport-NNG C&I INT Class 2	244	\$20,980		\$2,073	\$6.98	\$30,152	\$123.80	\$1
Transport-NNG C&I Firm/Interruptible Class 2	70	\$3,846		\$486	\$6.98	\$8,615	\$123.80	\$1
Transport-CONSOLIDATED C&I FIRM Class 2 Transport-CONSOLIDATED C&I FIRM Class 2 - CIP Exempt	396 12	\$21,610 \$660		\$2,768 \$84	\$6.98 \$6.98	\$49,057 \$1,486	\$123.80 \$123.80	\$1 \$1
Transport-CONSOLIDATED C&I INT Class 2	81	\$4,499		\$567	\$6.98	\$10,051	\$123.80	\$
	163,440	\$8,726,534	\$53.39					
GS-NNG C&I Farm-Tap Class 2	2,532	\$26,548	\$10.49	\$80,189	\$31.67	-	-	5
Commercial & Industrial Class 3								
GS-NNG C&I FIRM Class 3 GS-CONSOLIDATED C&I FIRM Class 3	618 162	\$51,059 \$13,252		-	-	-	-	
NNG C&I INT Class 3	525	\$13,252 \$51,480		\$3,667	\$6.98	-	-	5
CONSOLIDATED C&I INT Class 3	89	\$7,449		\$622	\$6.98	-	-	5
Transport-NNG C&I FIRM Class 3 Transport-NNG C&I INT Class 3	274 450	\$23,195 \$40,867		\$1,917 \$3,146	\$6.98 \$6.98	\$33,981 \$55,757	\$123.80 \$123.80	\$2 \$2
Transport-NNG C&I Firm/Interruptible Class 3	208	\$18,846		\$1,451	\$6.98	\$25,725	\$123.80	\$2
Transport-CONSOLIDATED C&I FIRM Class 3	195	\$16,696		\$1,364	\$6.98	\$24,169	\$123.80	\$2
Transport-CONSOLIDATED C&I INT Class 3 Transport-CONSOLIDATED C&I Firm/Interruptible Class 3	162 23	\$14,017 \$1,962		\$1,134 \$162	\$6.98 \$6.98	\$20,101 \$2,872	\$123.80 \$123.80	\$2 \$2
······	2,707	\$238,823	\$88.21					
GS-NNG C&I Farm-Tap Class 3	24	\$267	\$11.13	\$18,153	\$756.39	-		\$3
Transport for Resale	12	\$1,007	\$86.83	\$81	\$6.98	\$1,436	\$123.80	\$2
Commercial & Industrial Class 4								
CONSOLIDATED C&I INT Class 4 Transport-NNG C&I FIRM Class 4	24	\$2,207 \$1.056		\$168 \$81	\$6.98 \$6.98	-	- \$123.80	\$1 \$2
Transport-NNG C&I INT Class 4 Transport-NNG C&I INT Class 4	12 81	\$8,305		\$567	\$6.98	\$1,436 \$10,051	\$123.80	\$2 \$2
Transport-NNG C&I Firm/Interruptible Class 4	23	\$2,641		\$162	\$6.98	\$2,872	\$123.80	\$2
Transport-CONSOLIDATED C&I FIRM Class 4 Transport-CONSOLIDATED C&I INT Class 4	12 12	\$1,110 \$1,127		\$81 \$81	\$6.98 \$6.98	\$1,436 \$1,436	\$123.80 \$123.80	\$2 \$2
	163	\$16,446	\$100.79					
Commercial & Industrial Class 5 Transport-NNG C&I FIRM Class 5 - CIP Exempt	12	\$2,304		\$84	\$6.98	\$1,486	\$123.80	s
Transport-NNG C&I INT Class 5	48	\$5,058		\$335	\$6.98	\$5,942	\$123.80	\$3
Transport-NNG C&I INT Class 5 - CIP Exempt Transport-NNG C&I Firm/Interruptible Class 5	72 12	\$3,253 \$1,714		\$503 \$84	\$6.98 \$6.98	\$8,913 \$1,486	\$123.80 \$123.80	\$3 \$3
Transport-NNG C&I Firm/Interruptible Class 5 - CIP Exempt	60	\$16,927		\$419	\$6.98	\$7,428	\$123.80	\$3
Transport-CONSOLIDATED C&I FIRM Class 5 - CIP Exempt Transport-CONSOLIDATED C&I INT Class 5	24 12	\$12,066 \$1.821		\$168 \$84	\$6.98 \$6.98	\$2,971 \$1,486	\$123.80 \$123.80	\$3 \$3
Transport-CONSOLIDATED C&I INT Class 5 Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt	12	\$3,451		\$84 \$84	\$6.98	\$1,486 \$1,486	\$123.80	\$
	252	\$46,594	\$184.90					
Commercial & Industrial Class 5 - FLEX					aa	A	A 100 0-	
LVJ-NNG Flex Transport (Cust "A") LVI-NNG Flex Transport (Cust "B")	12	\$542		\$84	\$6.98	\$1,486	\$123.80	\$
LVI-NNG Flex Transport (Cust "C")	-	-		-	-	-	-	5
LVI-NNG Flex Transport (Cust "D") LVJ-NNG Flex Transport (Cust "E")	-	-		-	-	-		5
LVJ-NNG Flex Transport (Cust "F")	- 36	\$1,627		\$251	\$6.98	\$4,457	\$123.80	\$1
LVJ-NNG Flex Transport (Cust "G")	12 60	\$542 \$2,711	\$45.19	\$84	\$6.98	\$1,486	\$123.80	\$
Agriculture Grain Dryers		_	<u> </u>	aa	aa			
NNG Agriculture Grain Dryer - Class 1 CONSOLIDATED Agriculture Grain Dryer - Class 1	912 108	\$69,871 \$7,381		\$6,370 \$754	\$6.98 \$6.98	-	-	5
	1,020	\$77,253	\$75.74	0.01	20.00			
NNG Agriculture Grain Dryer - Class 2	768	\$70,953		\$5,364	\$6.98	-		5
CONSOLIDATED Agriculture Grain Dryer - Class 2	84	\$5,571 \$76,524	\$89.82	\$587	\$6.98	-	-	5
Power Generation Unit								
NNG Electric Generation - Class 1	108	\$5,692		\$754	\$6.98	-	-	9
CONSOLIDATED Electric Generation - Class 1	12 120	\$587 \$6,278	\$52.32	\$84	\$6.98	-	-	5
Transport-NNG Electric Generation FIRM Class 2 - CIP Exempt	12	\$360		\$84	\$6.98	\$1,486	\$123.80	\$2
Transport-NNG Electric Generation INT Class 2	12	\$927		\$84	\$6.98	\$1,486	\$123.80	\$2
Transport-NNG Electric Generation INT Class 2 - CIP Exempt	12	\$1,247		\$84	\$6.98	\$1,486	\$123.80	\$2
	36	\$2,534	\$70.39					

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Extern	al Allocation Methods [A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	0	[J]	[K]	[L]	[L]
<u> </u>	1		[0]			101	[0]	E a	ы	[9]	EQ.	[e]	[5]
			GS-NNG	GS-NNG Residential		GS-NNG C&I			GS-NNG C&I	GS-NNG C&I			
LINE		MERC	Residential	Farm-Tap	GS-NNG C&I	Farm-Tap	GS-NNG C&I	GS-NNG C&I	Farm-Tap	Farm-Tap	NNG C&I INT	NNG C&I INT	
NO.	DESCRIPTION OF ALLOCATION DATA Class Monthly Peak - All Load	CORPORATE 117.638.322	Sales 29,839,286	Sales 351,226	FIRM Class 1 1,130,779	Class 1 25,198	FIRM Class 2 13,077,208	FIRM Class 3 1,314,916	Class 2 620.834	Class 3 157,149	Class 2 996,958	Class 3 1,537,713	SOURCE OR ALLOCATION FACTOR
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 Proportion	190,420,054	160,515,667 0.84296	1,889,366 0.00992									pg. 9-12, line 15
8	Weight for Class Peak Demand		0.30016	0.30016									Line 5, Total
9 10	Weighted Proportion	0.30016	0.25303	0.00298									
11	Commercial & Industrial Class 1												
12 13	Class Peak Percentage Annual Therm Throughput	0.01298 8,738,625			0.00961 6,557,648	0.00021 153,504							Line 2 pg. 9-12, line 15
14	Proportion				0.75042	0.01757							
15 16	Weight for Class Peak Demand Weighted Proportion	0.01298			0.01298	0.01298							Line 12, Total
17													
18 19	Commercial & Industrial Class 2 Class Peak Percentage	0.16591					0.11116		0.00528		0.00847		Line 2
20	Annual Therm Throughput	114,081,499					75,837,707		2,419,298		6,958,564		pg. 9-12, line 15
21 22	Proportion Weight for Class Peak Demand						0.66477 0.16591		0.02121 0.16591		0.06100 0.16591		Line 19, Total
23	Weighted Proportion	0.16591					0.11029		0.00352		0.01012		
24 25	Commercial & Industrial Class 3												
26	Class Peak Percentage	0.06944						0.01118		0.00134		0.01307	Line 2
27 28	Annual Therm Throughput Proportion	65,200,748						7,625,468 0.11695		747,936 0.01147		10,732,921 0.16461	pg. 9-12, line 15
29	Weight for Class Peak Demand							0.06944		0.06944		0.06944	Line 26, Total
30 31	Weighted Proportion	0.06944						0.00812		0.00080		0.01143	
32	Commercial & Industrial Class 4												
33 34	Class Peak Percentage Annual Therm Throughput	0.02322 23,259,391											Line 2 pg. 9-12, line 15
35	Proportion												
36 37	Weight for Class Peak Demand Weighted Proportion	0.02322											Line 33, Total
38	5												
39 40	Commercial & Industrial Class 5 Class Peak Percentage	0.34589											Line 2
41	Annual Therm Throughput	404,131,243											pg. 9-12, line 15
42 43	Proportion Weight for Class Peak Demand												Line 40, Total
44	Weighted Proportion	0.34589											
45 46	Agriculture Grain Dryer Class 1												
47	Class Peak Percentage	0.00286											Line 2
48 49	Annual Therm Throughput Proportion	770,496											pg. 9-12, line 15
50	Weight for Class Peak Demand												Line 47, Total
51 52	Weighted Proportion	0.00286											
53	Agriculture Grain Dryer Class 2												
54 55	Class Peak Percentage Annual Therm Throughput	0.01207 3.144.503											Line 2 pg. 9-12, line 15
56	Proportion	., ,											
57 58	Weight for Class Peak Demand Weighted Proportion	0.01207											Line 54, Total
59	Annieułkura Crain Dauer Clase 2												
60 61	Agriculture Grain Dryer Class 3 Class Peak Percentage												Line 2
62	Annual Therm Throughput												pg. 9-12, line 15
63 64	Proportion Weight for Class Peak Demand												Line 61, Total
65 66	Weighted Proportion												
67	Power Generation Class 1												
68 69	Class Peak Percentage Annual Therm Throughput	0.00030 116,390											Line 2 pg. 9-12, line 15
70	Proportion	116,390											
71	Weight for Class Peak Demand	0.000000											Line 68, Total
72 73	Weighted Proportion	0.00030											
74 75	Power Generation Class 2	0.06717											Line 2
76	Class Peak Percentage Annual Therm Throughput	65,725,775											Line 2 pg. 9-12, line 15
77	Proportion												
78 79	Weight for Class Peak Demand Weighted Proportion	0.06717											Line 75, Total
80		4 00005	0.25303	0.00055	0.0007.	0.0000-	0.44007	0.000/-	0.00055	0.0000-	0.01010	0.01110	Weighted De-1-D-
81 82	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
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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Innesota Energy Resources Corporation
linnesota Gas Retail Service Territory
as Cost of Service Study - Minimum-Size Method
orecasted Test Year Ending December 31, 2023

	esota Energy Resources Corporation esota Gas Retail Service Territory
Gas	Cost of Service Study - Minimum-Size Met casted Test Year Ending December 31, 20
Exter	rnal Allocation Methods

LINE NO.

su real real chulling beceniber 31, 2023					-		,								
Allocation Methods [A]	[B]	[M]	[N]	[0]	[P]	[C]	[D]	[E]	[F]	[G]	[H]	[H]	[1]	[J]	[L]
		NNG	NNG			1	GS-	GS-	GS-					CONSOLIDAT	
		Agriculture	Agriculture	NNG Electric	NNG C&I	GS-	CONSOLIDATE	CONSOLIDA	CONSOLIDA	CONSOLIDAT	CONSOLIDAT	CONSOLIDAT	CONSOLIDATED	ED Agriculture	
	MERC	Grain Dryer -	Grain Dryer -	Generation -	Firm/Interruptible	CONSOLIDATED	D C&I FIRM	TED C&I	TED C&I	ED C&I INT	ED C&I INT	ED C&I INT	Agriculture Grain	Grain Dryer -	
ESCRIPTION OF ALLOCATION DATA	CORPORATE 117.638.322	Class 1 325 682	Class 2 1.314.290	Class 1 33 606	Class 2 14 452	Residential Sales 5 120 374	Class 1 370 566	3.886.261	FIRM Class 3 291 156	Class 2 270.377	Class 3 230 404	Class 4 401 155	Dryer - Class 1 10 677	Class 2 105 798	SOURCE OR ALLOCATION FACT
arcentage	1.00000		0.01117		0.00012			0.03304	0.00248	0.00230	0.00196	0.00341	0.00009		Group Demand
acidantial Customers															
esidential Customers Class Peak Percentage	0.30016					0.04353									Line 2
Annual Therm Throughput	190,420,054					28,015,021									pg. 9-12, line 15
Proportion						0.14712									Line 5 Table
Neight for Class Peak Demand Weighted Proportion	0.30016					0.30016									Line 5, Total
Holghed Hoporton	0.00010					0.04410									
mmercial & Industrial Class 1															
Class Peak Percentage Annual Therm Throughput	0.01298 8,738,625						0.00315								Line 2 pg. 9-12, line 15
Proportion	0,750,025						0.23201								pg. 5-12, into 15
Veight for Class Peak Demand							0.01298								Line 12, Total
Weighted Proportion	0.01298						0.00301								
nmercial & Industrial Class 2															
lass Peak Percentage	0.16591				0.00012			0.03304		0.00230					Line 2
nnual Therm Throughput	114,081,499			_	85,598			21,262,824	_	1,645,860	_		-		pg. 9-12, line 15
Proportion leight for Class Peak Demand					0.00075 0.16591			0.18638 0.16591		0.01443 0.16591					Line 19, Total
Weighted Proportion	0.16591				0.00012			0.03092		0.00239					Line 19, TOtal
Immercial & Industrial Class 3	0.06944								0.00340		0.00400				Line 2
lass Peak Percentage nnual Therm Throughput	65,200,748								0.00248 1,592,997		0.00196				Line 2 pg. 9-12, line 15
Proportion	11,200,740								0.02443		0.02151				
eight for Class Peak Demand									0.06944		0.06944				Line 26, Total
Weighted Proportion	0.06944								0.00170		0.00149				
mercial & Industrial Class 4															
ass Peak Percentage	0.02322											0.00341			Line 2
nual Therm Throughput	23,259,391											2,441,944 0.10499			pg. 9-12, line 15
Proportion eight for Class Peak Demand												0.10499			Line 33, Total
Weighted Proportion	0.02322											0.00244			2110 00, 10121
nmercial & Industrial Class 5 class Peak Percentage	0.34589														Line 2
nnual Therm Throughput	404.131.243														pg. 9-12, line 15
Proportion															
leight for Class Peak Demand Weighted Proportion	0.34589														Line 40, Total
weighted Proportion	0.34589														
culture Grain Dryer Class 1															
lass Peak Percentage	0.00286	0.00277											0.00009		Line 2
nnual Therm Throughput Proportion	770,496	717,492 0.93121											53,005 0.06879		pg. 9-12, line 15
eight for Class Peak Demand		0.00286											0.00286		Line 47, Total
Weighted Proportion	0.00286	0.00266											0.00020		
ulture Grain Dryer Class 2															
ass Peak Percentage	0.01207		0.01117											0.00090	Line 2
nual Therm Throughput	3,144,503		2,943,146											201,357	pg. 9-12, line 15
Proportion			0.93597											0.06403	10.000
eight for Class Peak Demand Weighted Proportion	0.01207		0.01207 0.01130											0.01207 0.00077	Line 54, Total
	0.01207		0.01100											0.00011	
culture Grain Dryer Class 3															
ass Peak Percentage															Line 2
nual Therm Throughput Proportion	-														pg. 9-12, line 15
eight for Class Peak Demand															Line 61, Total
Weighted Proportion	-														
er Generation Class 1															
ass Peak Percentage	0.00030			0.00029											Line 2
nual Therm Throughput	116,390			102,746											pg. 9-12, line 15
Proportion eight for Class Peak Demand				0.88277											Line 68, Total
Weighted Proportion	0.00030			0.00030											Lille oo, Total
er Generation Class 2															
ass Peak Percentage	0.06717														Line 2 pg. 9-12, line 15
nual Therm Throughput Proportion	03,723,775														Pg. 0-12, IIII 10
ight for Class Peak Demand	· · · · · · · · · · · · · · · · · · ·														Line 75, Total
Weighted Proportion	0.06717														
hted Peak Demand	1.00000	0.00266	0.01130	0.00027	0.00012	0.04416	0.00301	0.03092	0.00170	0.00239	0.00149	0.00244	0.00020	0.00077	Weighted Peak Demand
ghted Peak Demand excl. Farm Taps and Bypass Risk	0.70546	0.00266	0.01130	0.00027	0.00012	0.04416	0.00301	0.03092	0.00170	0.00239	0.00149	0.00244	0.00020	0.00077	Weighted Peak Demand excl. F
ercentage	1.00000	0.00377	0.01602	0.00038	0.00018	0.06260	0.00427	0.04383	0.00240	0.00339	0.00212	0.00346	0.00028	0.00110	

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ternal Allocation Methods	[A]	[B]	[K]	[L]	[M]	[N]	[O]	[P]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[L]
			CONSOLIDA	CONSOLIDAT					Electric							Transport-NNG	
NE		MERC	TED Electric Generation -	ED C&I Firm/Interrupti	Transport-NNG C&I	Transport-NNG C&I FIRM Class		Transport-NNG	Generation FIRM Class 2 - CIP	Transact NNC	Transmost NNC	Transport-NNG C&I	Trenened NNC CR	Transport-NNG C&I INT Class 5 - CIP	Transport-NNG	Electric Generation INT Class 2 - CIP	
IO. DESCRIPTION OF ALLOCATION DA	ATA	CORPORATE	Class 1	ble Class 2	FIRM Class 2	3	4	5 - CIP Exempt	Exempt	C&I INT Class 2	C&I INT Class 3	INT Class 4	INT Class 5	Exempt	INT Class 2	Exempt	SOURCE OR ALLOCATION FACT
1 Class Monthly Peak - All Load		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	
2 Percentage		1.00000	0.00002	0.00036	0.00158	0.00489	0.00128	0.00599	0.05893	0.00128	0.01650	0.01066	0.01021	0.21397	0.00267	0.00556	Group Demand
Residential Customers																	
Class Peak Percentage		0.30016 190,420,054															Line 2
Annual Therm Throughput Proportion		190,420,054															pg. 9-12, line 15
Weight for Class Peak Demand																	Line 5, Total
Weighted Proportion		0.30016															
0 1 Commercial & Industrial Class 1																	
2 Class Peak Percentage		0.01298															Line 2
3 Annual Therm Throughput 4 Proportion		8,738,625															pg. 9-12, line 15
Proportion Weight for Class Peak Demand																	Line 12, Total
Weight for Class Peak Demand Weighted Proportion		0.01298															Ento 12, Fotal
Commercial & Industrial Class 2 Class Peak Percentage		0.16591		0.00036	0.00158					0.00128							Line 2
Annual Therm Throughput		114,081,499		240,522	1,737,943					1,434,393							pg. 9-12, line 15
Proportion				0.00211	0.01523					0.01257							
Weight for Class Peak Demand Weighted Proportion		0.16591		0.16591 0.00035	0.16591 0.00253					0.16591 0.00209							Line 19, Total
		0.10091		0.00033	0.00203					0.00209							
Commercial & Industrial Class 3		-															
6 Class Peak Percentage 7 Annual Therm Throughput		0.06944 65,200,748				0.00489					0.01650 19,092,932						Line 2 pg 9.12 line 15
Annual Therm Throughput Proportion		00,200,748				0.08429					0.29283						pg. 9-12, line 15
Weight for Class Peak Demand						0.06944					0.06944						Line 26, Total
Weighted Proportion		0.06944				0.00585					0.02033						
Commercial & Industrial Class 4																	
Class Peak Percentage		0.02322					0.00128					0.01066					Line 2
Annual Therm Throughput		23,259,391					1,236,385 0.05316					12,139,803 0.52193					pg. 9-12, line 15
Proportion Weight for Class Peak Demand							0.05316					0.02322					Line 33. Total
Weighted Proportion		0.02322					0.00123					0.01212					Enio ob, rotai
8																	
9 Commercial & Industrial Class 5 0 Class Peak Percentage		0.34589						0.00599					0.01021	0.21397			Line 2
1 Annual Therm Throughput		404,131,243						6,899,557					9,030,592	251,552,507			pg. 9-12, line 15
2 Proportion								0.01707					0.02235	0.62245			
3 Weight for Class Peak Demand 4 Weighted Proportion		0.34589						0.34589 0.00591					0.34589	0.34589 0.21530			Line 40, Total
5		0.04000						0.00001					0.00770	0.21000			
Agriculture Grain Dryer Class 1																	
Class Peak Percentage Annual Therm Throughput		0.00286 770,496															Line 2 pg. 9-12, line 15
Proportion		110,400															
Weight for Class Peak Demand																	Line 47, Total
1 Weighted Proportion 2		0.00286															
Agriculture Grain Dryer Class 2																	
Class Peak Percentage		0.01207															Line 2
Annual Therm Throughput Proportion		3,144,503															pg. 9-12, line 15
Weight for Class Peak Demand																	Line 54, Total
Weighted Proportion		0.01207															
Agriculture Crein Druce Close 2																	
Agriculture Grain Dryer Class 3 Class Peak Percentage																	Line 2
Annual Therm Throughput		-															pg. 9-12, line 15
8 Proportion																	Line 64 Tet-1
Weight for Class Peak Demand Weighted Proportion																	Line 61, Total
Weighted Proportion																	
Power Generation Class 1																	
Class Peak Percentage Annual Therm Throughput		0.00030	0.00002														Line 2 pg. 9-12, line 15
Proportion		110,390	0.11723														
Weight for Class Peak Demand			0.00030														Line 68, Total
Weighted Proportion		0.00030	0.00004														
Power Generation Class 2																	
Class Peak Percentage		0.06717							0.05893						0.00267		Line 2
Annual Therm Throughput		65,725,775		-	-	-			61,911,844	-	-			-	1,307,632	2,506,299	pg. 9-12, line 15
Proportion Weight for Class Peak Demand									0.94197						0.01990		Line 75, Total
worgin for Glass reak Defiliand		0.06717							0.06327						0.00134		Line 70, roldi
 vveignted Proportion 																	
0																	
0 1 Weighted Peak Demand		1.00000	0.00004	0.00035	0.00253	0.00585	0.00123	0.00591	0.06327	0.00209	0.02033	0.01212	0.00773	0.21530	0.00134	0.00256	Weighted Peak Demand
0	aps and Bypass Risl	0.70546	0.00004	0.00035	0.00253	0.00585	0.00123	0.00591	0.06327	0.00209	0.02033	0.01212	0.00773	0.21530	0.00134		Weighted Peak Demand Weighted Peak Demand excl. F

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I Allocation Methods [A]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	[E]	[F]	[G]	[G]	[H]	[1]	[L]	[K]	[L]
	MERC Fi	irm/Interruptible Firm	sport-NNG C&I n/Interruptible Fir	C&I rm/Interruptible Fi		C&I irm/Interruptible Class 5 - CIP	Transport for	LVJ-NNG Flex	LVI-NNG Flex Transport (Cust	LVI-NNG Flex Transport (Cust	LVI-NNG Flex Transport (Cust	LVJ-NNG Flex	LVJ-NNG Flex	LVJ-NNG Flex	Transport- CONSOLIDATED C&I	
DESCRIPTION OF ALLOCATION DATA Class Monthly Peak - All Load	CORPORATE 117.638.322	Class 2 42.713	Class 3 943 806	Class 4 483 457	Class 5 405 690	Exempt 5.204.204	Resale 35.375	Transport (Cust "A") 477 137	"B")	"C")	"D")	Transport (Cust "E")	Transport (Cust "F") 382.844	Transport (Cust "G") 165 152		SOURCE OR ALLOCATION FA
Percentage	1.00000	0.00036	0.00802	0.00411	0.00345	0.04424	0.00030	0.00406		-		-	0.00325	0.00140		Group Demand
Residential Customers Class Peak Percentage	0.30016															Line 2
Annual Therm Throughput	190,420,054															pg. 9-12, line 15
Proportion Weight for Class Peak Demand																Line 5, Total
Weighted Proportion	0.30016															Lind 0, rotar
Commercial & Industrial Class 1																
Class Peak Percentage Annual Therm Throughput	0.01298 8,738,625															Line 2 pg. 9-12, line 15
Proportion	0,700,020															
Weight for Class Peak Demand Weighted Proportion	0.01298															Line 12, Total
Commercial & Industrial Class 2																
Class Peak Percentage	0.16591	0.00036													0.00139	Line 2
Annual Therm Throughput Proportion	114,081,499	397,233													1,506,042 0.01320	pg. 9-12, line 15
Weight for Class Peak Demand		0.16591													0.16591	Line 19, Total
Weighted Proportion	0.16591	0.00058													0.00219	.,
commercial & Industrial Class 3																
Class Peak Percentage Annual Therm Throughput	0.06944 65,200,748		0.00802 8,777,361				0.00030									Line 2 pg. 9-12, line 15
Proportion	03,200,740		0.13462				0.00505									
Weight for Class Peak Demand Weighted Proportion	0.06944		0.06944				0.06944									Line 26, Total
ommercial & Industrial Class 4																
Class Peak Percentage	0.02322			0.00411												Line 2
Annual Therm Throughput Proportion	23,259,391			4,496,130 0.19330												pg. 9-12, line 15
Weight for Class Peak Demand				0.02322												Line 33, Total
Weighted Proportion	0.02322			0.00449												
commercial & Industrial Class 5																
Class Peak Percentage	0.34589 404,131,243				0.00345 4,264,723	0.04424 58,639,852		0.00406 4,705,727	-	-	-	-	0.00325	0.00140		Line 2
Annual Therm Throughput Proportion	404,131,243				4,264,723	0 14510		4,705,727				-	3,922,750 0.00971	1,249,960		pg. 9-12, line 15
Weight for Class Peak Demand					0.34589	0.34589		0.34589	0.34589	0.34589	0.34589	0.34589	0.34589	0.34589		Line 40, Total
Weighted Proportion	0.34589				0.00365	0.05019		0.00403	-	-	-	-	0.00336	0.00107		
griculture Grain Dryer Class 1																
Class Peak Percentage Annual Therm Throughput	0.00286 770,496															Line 2 pg. 9-12, line 15
Proportion	110,400															
Weight for Class Peak Demand	0.00000															Line 47, Total
Weighted Proportion	0.00286															
griculture Grain Dryer Class 2	0.01207															
Class Peak Percentage Annual Therm Throughput	3,144,503															Line 2 pg. 9-12, line 15
Proportion	0,111,000															
Weight for Class Peak Demand Weighted Proportion	0.01207															Line 54, Total
riculture Grain Drver Class 3																
griculture Grain Dryer Class 3 Class Peak Percentage																Line 2
Annual Therm Throughput																pg. 9-12, line 15
Proportion Weight for Class Peak Demand																Line 61, Total
	-															
Weighted Proportion																
Weighted Proportion							-				-					Line 2 pg. 9-12, line 15
Weighted Proportion wer <u>Generation Class 1</u> Class Peak Percentage	0.00030															pg. 9-12, iille 15
Weighted Proportion	0.00030 116,390															
Weighted Proportion <u>ower Generation Class</u> 1 Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand	116,390															Line 68, Total
Weighted Proportion ower Generation Class 1 Class Peak Percentage Annual Therm Throughput Proportion	0.00030 116,390 0.00030															Line 68, Total
Weighted Proportion <u>xwar Ganeration: Class - 1</u> Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion wer Generation: Class <u>2</u>	0.00030															
Weighted Proportion twer Generation Class - J Class Peak Percentage Annual Therm Throughput Weight for Class Peak Demand Weighted Proportion wer Generation Class 2 Class Peak Percentage	0.00030															Line 2
Weighted Proportion wer Genaration Class - 1 Class Peak Percentage Arnual Therm Throughput Weight for Class Peak Demand Weighted Proportion wer Generation Class - 2 Class Peak Percentage	0.00030															
Weighted Proportion wer Generation Class - 1 Glass Peak Percentage Arnual Therm Throughput Proportion Weighted Proportion wer Generation Class - 2 Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand	116,380 0.00030 0.06717 65,725,775															Line 2
Weighted Proportion wer Generation Class - 1 Class Peak Percontage Arnual Therm Throughput Proportion Weighted Proportion wer Generation Class 2 Class Peak Percentage Arnual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion	116,390 0.00030 0.06717 65,725,775 0.06717	20070														Line 2 pg. 9-12, line 15 Line 75, Total
Weighted Proportion wer Ganeration: Class - 1 Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion wer Generation: Class 2 Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand	116,380 0.00030 0.06717 65,725,775	0.00058	0.00935	0.00449	0.00365	0.05019	0.00035	0.00403					0.00336	0.00107	0.00219	Line 2 pg. 9-12, line 15

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	[A]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	[E]	[F]	[G]	[G]	[L]
			Transport- CONSOLIDATED	Transport-	Transport-	Transport- CONSOLIDATED	Transport-	Transport-	Transport-	Transport-	Transport- CONSOLIDATED	CONSOLIDATED C&I	
E		MERC	C&I FIRM Class 2 -	CONSOLIDATED	CONSOLIDATED	C&I FIRM Class 5 -	CONSOLIDATED	CONSOLIDATED	CONSOLIDATED	CONSOLIDATED	C&I Firm/Interruptible	Firm/Interruptible	
DESCRIPTION OF ALLOCATION D	ATA	CORPORATE 117 638 322	CIP Exempt 6 348	C&I FIRM Class 3 511 805	C&I FIRM Class 4 146 429	CIP Exempt 5 065 286	C&I INT Class 2 60 313	C&I INT Class 3 569 838	C&I INT Class 4 295 079	C&I INT Class 5 648 403	Class 3 59 673	Class 5 - CIP 1 265 408	SOURCE OR ALLOCATION FAC
Class Monthly Peak - All Load Percentage		1.00000	0.00005	0.00435	0.00124	0.04306	0.00051		0.00251	0.00551	0.00051	0.01076	Group Demand
Residential Customers													
Class Peak Percentage Annual Therm Throughput		0.30016 190.420.054											Line 2 pg. 9-12, line 15
Proportion													
Weight for Class Peak Demand		0.30016											Line 5, Total
Weighted Proportion		0.30010											-
Commercial & Industrial Class 1 Class Peak Percentage		0.01298											Line 2
Annual Therm Throughput		8,738,625											pg. 9-12, line 15
Proportion													
Weight for Class Peak Demand Weighted Proportion		0.01298											Line 12, Total
Troighted Troportion		0.01200											-
Commercial & Industrial Class 2 Class Peak Percentage		0.16591	0.00005				0.00051						Line 2
Annual Therm Throughput		114,081,499	60,185				495,330						pg. 9-12, line 15
Proportion			0.00053				0.00434						
Weight for Class Peak Demand Weighted Proportion		0.16591	0.16591 0.00009				0.16591 0.00072						Line 19, Total
		0.10391	0.00009				0.00072						-
Commercial & Industrial Class 3		0.005 · ·		0.05				0.05.55					-
Class Peak Percentage Annual Therm Throughput		0.06944 65,200,748		0.00435 4,619,969				0.00484 4,313,439			0.00051 470,213		Line 2 pg. 9-12, line 15
Proportion				0.07086				0.06616			0.00721		
Weight for Class Peak Demand		0.00011		0.06944				0.06944			0.06944		Line 26, Total
Weighted Proportion		0.06944		0.00492				0.00459			0.00050		-
Commercial & Industrial Class 4													<u>.</u>
Class Peak Percentage Annual Therm Throughput		0.02322			0.00124				0.00251				Line 2
Proportion		23,239,391			0.06192				0.06471				pg. 9-12, line 15
Weight for Class Peak Demand					0.02322				0.02322				Line 33, Total
Weighted Proportion		0.02322			0.00144				0.00150				-
Commercial & Industrial Class 5													_
						0.04306							
Class Peak Percentage		0.34589				47 101 307				0.00551		0.01076	Line 2
Annual Therm Throughput Proportion		0.34589 404,131,243				47,101,307 0.11655				4,743,731 0.01174		12,020,535 0.02974	Line 2 pg. 9-12, line 15
Annual Therm Throughput Proportion Weight for Class Peak Demand		404,131,243				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total
Annual Therm Throughput Proportion		0.34589 404,131,243 0.34589				47,101,307 0.11655				4,743,731 0.01174		12,020,535 0.02974	pg. 9-12, line 15 Line 40, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Agriculture Grain Dryer Class 1		404,131,243 0.34589				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Agriculture Grain Dryer Class 1 Class Peak Percentage		404,131,243 0.34589 0.00286				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Agriculture Grain Dryer Class 1 Class Peak Percentage Annual Therm Throughput Proportion		404,131,243 0.34589				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion <u>Agriculture Grain Dryer Class 1</u> Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand		404,131,243 0.34589 0.00286 770,496				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Agriculture Grain Dryer Class 1 Class Peak Percentage Annual Therm Throughput Proportion		404,131,243 0.34589 0.00286				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Acticulture Grain Drym Class 1 Class Peak Percentage United Proportion Weight for Class Peak Demand Weighted Proportion Acticulture Grain Drym Class 2		404,131,243 0.34589 0.00286 770,496 0.00286				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15 Line 47, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion <u>Apriculture Grain Dryer Class 2</u> Class Peak Percentage		404,131,243 0.34589 0.00286 770,496 0.00286 0.00286				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15 Line 47, Total Line 2
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Agriculture Grain Dryer Class 2 Class Peak Percentage Annual Therm Throughput Proportion		404,131,243 0.34589 0.00286 770,496 0.00286				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Weight for Class Peak Demand Weighted Proportion Meighted Proportion Annual Therm Throughput Proportion Proportion Weight Colass Peak Demand		404,131,243 0.34589 0.00286 770,496 0.00286 0.00286 0.01207 3,144,503				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15 Line 47, Total Line 2
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Agriculture Grain Dryer Class 2 Class Peak Percentage Annual Therm Throughput Proportion		404,131,243 0.34589 0.00286 770,496 0.00286 0.00286				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Weight for Class Peak Demand Weighted Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput		404,131,243 0.34589 0.00286 770,496 0.00286 0.00286 0.01207 3,144,503				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Agriculture Grain Dryer Class 1 Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Agriculture Grain Dryer Class 2 Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Class Peak Percentage		404,131,243 0.34589 0.00286 770,496 0.00286 0.00286 0.01207 3,144,503				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weight of Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion		404,131,243 0.34589 0.00286 770,496 0.00286 0.00286 0.01207 3,144,503				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total pg. 9-12, line 15 Line 47, Total Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total Line 2 pg. 9-12, line 15
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Class Peak Percentage Class Peak Percentage Weighted Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion Agriculture Gain Dryer Class 3 Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand		404,131,243 0.34589 0.00286 770,496 0.00286 0.01207 3,144,503 0.01207				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weight Proportion Annual Therm Throughput Proportion Weight Proportion Weight Proportion Class Peak Percentage Annual Therm Throughput Proportion		404,131,243 0.34589 0.00286 770,496 0.00286 0.00286 0.01207 3,144,503				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total Line 54, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Annual Therm Throughput Proportion Annual Therm Throughput Annual Therm Throughput Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion Weighted Proportion Weighted Proportion Weighted Proportion Weighted Proportion Weighted Proportion Weighted Proportion		404,131,243 0.34589 0.00286 770,496 0.00286 0.00286 0.00286 0.00286 0.01207 3,144,503				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total Line 2 pg. 9-12, line 15 Line 61, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Anner Thore of the Percentage Anner Thore of the Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Annual Therm Throughput Proportion Class Peak Percentage Annual Therm Throughput Proportion Class Peak Percentage Annual Therm Throughput Weight for Class Peak Demand Weighted Proportion And Therm Throughput Annual Therm Throughput Annual Therm Throughput Annual Therm Throughput Annual Therm Throughput Annual Therm Throughput Class Peak Percentage Class Peak Percentage Class Peak Percentage Class Peak Percentage		404,131,243 0.34589 0.00286 770,496 0.00286 0.01207 3.144,503 0.01207 				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total pg. 9-12, line 15 Line 2, pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total Line 54, Total Line 15 Line 61, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Additional Properties 1 Class Peak Percentage Annual Therm Throughput Weight for Class Peak Demand Weighted Proportion Andiculture Grain Dryer Class 2 Class Peak Percentage Annual Therm Throughput Proportion Additure Gas Deak Demand Weighted Proportion Additure Grain Dryer Class 3 Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Weight for Class Peak Demand Weight of Class Peak Demand Weight of Class Peak Demand Weight of Class Peak Demand Weight of Percentage Annual Therm Throughput Proportion		404,131,243 0.34589 0.00286 770,496 0.00286 0.00286 0.00286 0.00286 0.01207 3,144,503				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total pg. 9-12, line 15 Line 2, pg. 9-12, line 15 Line 47, Total Line 2, line 15 Line 54, Total Line 2, pg. 9-12, line 15 Line 61, Total Line 2, pg. 9-12, line 15
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Weighted Proportion Proportion Weighted Proportion Proportion Schwarz Gass Pask Demand Weighted Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion Proportion Weight for Class Peak Demand		404,131,243 0.34589 0.00286 770,496 0.01207 3,144,503 3,144,503 0.01207				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total pg. 9-12, line 15 Line 2, pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total Line 54, Total Line 15 Line 61, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Annual Therm Throughput Proportion Weighted Proportion Adjiculture Grain Dryer Class 2 Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Weight for Class Peak Demand Weighted Proportion Weight for Class Peak Demand Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weight for Class S and Weight for Class S and Weight Percentage Annual Therm Throughput Proportion		404,131,243 0.34589 0.00286 770,496 0.00286 0.01207 3.144,503 0.01207 				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total Line 2 pg. 9-12, line 15 Line 61, Total Line 2 pg. 9-12, line 15
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Beauto Class Peak Demand Weighted Proportion Protection Weight for Class S Peak Demand Weight for Class S Peak Demand		404,131,243 0.34589 0.00286 770,496 0.00286 0.01207 3,144,503 0.01207 0.01207 0.01207 0.01207 0.01207 0.01207 0.01207 0.00280 0.0030				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total pg. 9-12, line 15 Line 2, pg. 9-12, line 15 Line 47, Total Line 2, pg. 9-12, line 15 Line 54, Total Line 54, Total Line 2, pg. 9-12, line 15 Line 61, Total Line 2, pg. 9-12, line 15 Line 61, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion Agriculture Grain Dryer Class 2 Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion Proportion Class Peak Percentage Annual Therm Throughput Proportion Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion Power Generation Class J Class Peak Percentage Annual Therm Throughput Proportion Peak Demand Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Peak Demand Weighted Proportion		404,131,243 0.34589 0.00286 770,496 0.01207 3,144,503 0.01207 - - - - - - - - - - - - -				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total pg. 9-12, line 15 Line 2 pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total Line 2 pg. 9-12, line 15 Line 61, Total Line 2 pg. 9-12, line 15 Line 61, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Proportion Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Adjusture Grain Dryer Class 3 Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Beaute Generation Class 1 Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Beaute Generation Class 2		404,131,243 0.34589 0.00286 770,496 0.00286 0.01207 3,144,503 0.01207 0.01207 0.01207 0.01207 0.01207 0.01207 0.01207 0.00280 0.0030				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total Line 54, Total Line 61, Total Line 2 pg. 9-12, line 15 Line 61, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Weighted Proportion Proportion Weighted Proportion Proportion Weight for Class Peak Demand Weighted Class Peak Demand Weighted Class Peak Demand Weighted Proportion Proportion Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand		404,131,243 0.34589 0.00286 770,496 0.00286 0.01207 3,144,603 0.01207 				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total Line 2 pg. 9-12, line 15 Line 61, Total Line 2 pg. 9-12, line 15 Line 63, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Class Peak Demand Weighted Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion Dewer Generation Class J Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Weight Percentage Annual Therm Throughput Proportion Weight Percentage Annual Therm Throughput Proportion Weight Percentage Annual Therm Throughput Proportion		404,131,243 0.34589 0.00286 770,496 0.01207 3,144,503 0.01207 - - - - - - - - - - - - -				47,101,307 0.11655 0.34589				4,743,731 0.01174 0.34589		12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total Line 54, Total Line 2 pg. 9-12, line 15 Line 61, Total Line 2 pg. 9-12, line 15 Line 68, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Weighted Proportion Weighted Proportion Weighted Proportion Weighted Proportion Weighted Proportion Proportion Weighted Proportion Proportion Weighted Proportion Proportion Weighted Proportion Proportion Weighted Proportion Proportion Weighted Proportion Proportion Weighted Proportion Proportion Weighted Proportion Proportion Weighted Proportion Proportion Weighted Proportion Proportion Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion		404,131,243 0.34589 0.00286 770,496 0.00286 0.01207 3,144,603 0.01207 	0.00009	0.00492	0.00144	47,101,307 0.11655 0.34589	0.0072	0.00459	0.00150	4,743,731 0.01174 0.34589	0.00050	12,020,535 0.02974 0.34589	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total Line 54, Total Line 2 pg. 9-12, line 15 Line 61, Total Line 68, Total Line 68, Total Line 75, Total
Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Meight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weight for Class Peak Demand Weighted Proportion Annual Therm Throughput Proportion Weighted Proportion Biological Class Peak Demand Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion Class Peak Demand Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion Class Peak Percentage Annual Therm Throughput Proportion Weighted Proportion Class Peak Percentage Annual The Percentage Annual T		404,131,243 0.34589 0.00286 770,466 0.00286 0.01207 3,144,503 0.01207 - - - 0.01207 - - - - - - - - - - - - -	0.00009	0.00492	0.00144	47,101,307 0,11655 0,34599 0,04031	0.00072	0.00459	0.00150	4,743,731 0.01174 0.34589 0.00406	0.00050	12,020,535 0.02974 0.34589 0.01029	pg. 9-12, line 15 Line 40, Total Line 2 pg. 9-12, line 15 Line 47, Total Line 2 pg. 9-12, line 15 Line 54, Total Line 54, Total Line 54, Total Line 54, Total Line 61, Total Line 63, Total Line 68, Total Line 75, Total Weighted Peak Demand

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

Extern	al Allocation Methods [A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[L]
	[A]	[0]	[0]		[=]	[F]	[0]	[rī]	UI.	[2]	[K]		[L]
			GS-NNG	GS-NNG Residential		GS-NNG C&			GS-NNG C&I	GS-NNG C&I			
LINE		MERC	Residential	Farm-Tap	GS-NNG C&I	Farm-Tap	GS-NNG C&I	GS-NNG C&I	Farm-Tap	Farm-Tap	NNG C&I INT	NNG C&I INT	
NO.	DESCRIPTION OF ALLOCATION DATA Class Monthly Peak - Interruptible Loac	CORPORATE 43,079,834	Sales -	Sales	FIRM Class 1	Class 1	FIRM Class 2	FIRM Class 3	Class 2	Class 3	Class 2 996,958	Class 3 1.537.713	SOURCE OR ALLOCATION FACTOR
2	Percentage	1.00000									0.02314	0.03569	Group Demand - Int
3 4	Residential Customers												
5	Class Peak Percentage	-											pg. 1-4, Line 2
6 7	Annual Therm Throughput Proportion	-											pg. 9-12, line 15
8	Weight for Class Peak Demand												Line 5, Total
9 10	Weighted Proportion												
11 12	Commercial & Industrial Class 1												
12	Class Peak Percentage Annual Therm Throughput												pg. 1-4, Line 2 pg. 9-12, line 15
14 15	Proportion												
16	Weight for Class Peak Demand Weighted Proportion												Line 12, Total
17 18	Commercial & Industrial Class 2												
19	Commercial & Industrial Class 2 Class Peak Percentage	0.03584									0.02314		pg. 1-4, Line 2
20 21	Annual Therm Throughput Proportion	11,257,499									6,958,564 0.61813		pg. 9-12, line 15
22	Weight for Class Peak Demand										0.03584		Line 19, Total
23 24	Weighted Proportion	0.03584									0.02216		
25	Commercial & Industrial Class 3												
26 27	Class Peak Percentage Annual Therm Throughput	0.11905 44.789.400										0.03569	pg. 1-4, Line 2 pg. 9-12, line 15
28	Proportion	44,700,400										0.23963	
29 30	Weight for Class Peak Demand Weighted Proportion	0.11905										0.11905	Line 26, Total
31		0.11303										0.02033	
32 33	Commercial & Industrial Class 4 Class Peak Percentage	0.05025											pg. 1-4, Line 2
34	Annual Therm Throughput	20,582,878											pg. 9-12, line 15
35 36	Proportion 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 350.130.378											pg. 1-4, Line 2
41 42	Annual Therm Throughput Proportion	350,130,378											pg. 9-12, line 15
43 44	Weight for Class Peak Demand	0.73077											Line 40, Total
45	Weighted Proportion	0.13011											
46 47	Agriculture Grain Dryer Class 1 Class Peak Percentage	0.00781											pg. 1-4, Line 2
48	Annual Therm Throughput	770,496											pg. 9-12, line 15
49 50	Proportion Weight for Class Peak Demand												Line 47, Total
51	Weighted Proportion	0.00781											Line 47, Total
52 53	Agriculture Grain Dryer Class 2												
54	Class Peak Percentage	0.03296											pg. 1-4, Line 2
55 56	Annual Therm Throughput Proportion	3,144,503											pg. 9-12, line 15
57	Weight for Class Peak Demand	0.000											Line 54, Total
58 59	Weighted Proportion	0.03296											
60 61	Agriculture Grain Dryer Class 3												
62	Class Peak Percentage Annual Therm Throughput												pg. 1-4, Line 2 pg. 9-12, line 15
63 64	Proportion Weight for Class Peak Demand												Line 61, Total
65	Weighted Proportion	-											Life 01, Total
66 67	Power Generation Class 1											_	
68	Class Peak Percentage	0.00083											pg. 1-4, Line 2
69 70	Annual Therm Throughput Proportion	116,390											pg. 9-12, line 15
71	Weight for Class Peak Demand												Line 68, Total
72 73	Weighted Proportion	0.00083											
74	Power Generation Class 2	0.02248											
75 76	Class Peak Percentage Annual Therm Throughput	0.02248 3,813,931											pg. 1-4, Line 2 pg. 9-12, line 15
77	Proportion												
78 79	Weight for Class Peak Demand Weighted Proportion	0.02248											Line 75, Total
80 81											0.00040	0.009650	Weighted Deak Dam Int
81 82	Total Weighted Peak Demand-Sales & Interruptible	1.00000	-	-	-		•	•	•		0.02216	0.02853	Weighted Peak Dem - Int
83 84	Weithed Peak Allocator excl. Farm Taps Percentage excl. Farm Taps Farm Taps and Bypass Risl	0.45435	-		-			-	-		0.02216	0.02853 0.06279	Weighted Peak Dem - Int excl. FT
04	r oronnage over r ann raps r ann raps and bypass the	1.00000			-						0.04070	0.002/9	

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Minnesota Energy Resources Corporation
Minnesota Gas Retail Service Territory
Cas Cast of Service Study Minimum Size Method

Forecasted Test Year Endir	ng December 31, 2023

	ation Methods															
	[A]	[B]	[M]	[N]	[0]	[P]	[C]	[D]	[E]	[F]	[G]	[H]	[H]	[1]	[J]	[L]
			NNG Agriculture	NNG Agriculture	NNG Electric	NNG C&I	GS-	GS- CONSOLIDATE	GS- CONSOLIDA	GS- CONSOLIDA	CONSOLIDAT	CONSOLIDAT	CONSOLIDAT	CONSOLIDATED	CONSOLIDAT ED Agriculture	
		MERC	Grain Dryer -	Grain Dryer -	Generation -	Firm/Interruptible	CONSOLIDATED	D C&I FIRM	TED C&I	TED C&I	ED C&I INT	ED C&I INT	ED C&I INT	Agriculture Grain	Grain Drver -	
	RIPTION OF ALLOCATION DATA Monthly Peak - Interruptible Loac	CORPORATE 43 079 834	Class 1 325.682	Class 2 1 314 290	Class 1 33 606	Class 2 6 238	Residential Sales	Class 1	FIRM Class 2	FIRM Class 3	Class 2 270 377	Class 3 230 404	Class 4 401 155	Dryer - Class 1 10.677	Class 2 105.798	SOURCE OR ALLOCATION FA
Percen		1.00000	0.00756	0.03051	0.00078	0.00014					0.00628	0.00535	0.00931	0.00025	5 0.00246	Group Demand - Int
Decide	ential Customers															
Clas	ss Peak Percentage															pg. 1-4. Line 2
Annu	ual Therm Throughput	-														pg. 9-12, line 15
	Proportion ight for Class Peak Demand															Line 5. Total
	Weighted Proportion															Line 5, Total
Clar	ner <u>cial & Industrial Class 1</u> ss Peak Percentage															pg. 1-4, Line 2
Ann	ual Therm Throughput															pg. 9-12, line 15
	Proportion															
Weig	ight for Class Peak Demand Weighted Proportion															Line 12, Total
	The gried in operation															
Comm	nercial & Industrial Class 2	0.03584				0.00014					0.00628					pg. 1-4, Line 2
Ann	ss Peak Percentage nual Therm Throughput	11,257,499				85,598					1,645,860					pg. 1-4, Line 2 pg. 9-12, line 15
	Proportion	,,.00				0.00760					0.14620					
Weig	ight for Class Peak Demand Weighted Proportion	0.03584				0.03584					0.03584					Line 19, Total
	weighten Froportion	0.03584				0.00027					0.00324					
	nercial & Industrial Class 3															
	ss Peak Percentage nual Therm Throughput	0.11905 44,789,400										0.00535 1,402,534				pg. 1-4, Line 2 pg. 9-12, line 15
~	Proportion	44,703,400										0.03131				pg. 3-12, iiii6-13
Weig	ight for Class Peak Demand											0.11905				Line 26, Total
	Weighted Proportion	0.11905										0.00373				
Comm	ercial & Industrial Class 4															
Clas	ss Peak Percentage	0.05025											0.00931			pg. 1-4, Line 2
Annı	nual Therm Throughput Proportion	20,582,878											2,441,944 0.11864			pg. 9-12, line 15
	ight for Class Peak Demand												0.05025			Line 33, Total
	Weighted Proportion	0.05025											0.00596			
Comm	nercial & Industrial Class 5															
Clas	ss Peak Percentage	0.73077														pg. 1-4, Line 2
Annu	ual Therm Throughput	350,130,378														pg. 9-12, line 15
W/oi	Proportion ight for Class Peak Demand															Line 40, Total
**015	Weighted Proportion	0.73077														Line 40, Total
	Ilture Grain Dryer Class 1 ss Peak Percentage	0.00781	0.00756											0 00025		pg. 1-4, Line 2
	ual Therm Throughput	770,496	717,492											53,005	5	pg. 9-12, line 15
	Proportion		0.93121 0.00781											0.06879		11. 47 7.44
	ight for Class Peak Demand Weighted Proportion	0.00781	0.00781											0.00781	1	Line 47, Total
Agricul	Ilture Grain Dryer Class 2 ss Peak Percentage	0.03296		0.03051											0.00246	pg. 1-4, Line 2
	ual Therm Throughput	3,144,503		2,943,146											201,357	pg. 1-4, Line 2 pg. 9-12, line 15
	Proportion	., ,		0.93597											0.06403	
Weiç	ight for Class Peak Demand Weighted Proportion	0.03296		0.03296											0.03296	Line 54, Total
		0.03290		0.00000											0.00211	
	Iture Grain Dryer Class 3															
	ss Peak Percentage nual Therm Throughput															pg. 1-4, Line 2 pg. 9-12, line 15
	Proportion	-														
	ight for Class Peak Demand															Line 61, Total
Wei																
Wei	Weighted Proportion															
Power	Generation Class 1															pg. 1-4, Line 2 pg. 9-12, line 15
Power Clas	<u>: Generation Class 1</u> ss Peak Percentage	0.00083			0.00078											
Power Clas Annu	<u>Generation Class 1</u> ss Peak Percentage sual Therm Throughput	0.00083			102,746											pg. 0 12, into 10
Power Clas Annu	<u>: Generation Class 1</u> ss Peak Percentage	116,390			0.00078 102,746 0.88277 0.00083											Line 68, Total
Power Clas Annu Weig	<u>Generation Class 1</u> ss Peak Percentage ual Therm Throughput Proportion	0.00083 116,390 0.00083			102,746 0.88277											
Power Clas Annu Weig	<u>Ceneration Class 1</u> ss Peak Percentage uai Therm Throughout Proportion Apr for Class Peak Demand Weighted Proportion	116,390			102,746 0.88277 0.00083											
Power Clas Annu Weig Power Clas	Ceneration Class 1 ss Peak Percentage uai Therm Throughut Proportion ghf for Class Peak Demand Weighted Proportion <u>Generation Class 2</u> ss Peak Percentage	0.00083			102,746 0.88277 0.00083											Line 68, Total pg. 1-4, Line 2
Power Clas Annu Weig Power Clas Annu	Generation Class J Sea Peachage Hercontage Unit Therm Throughput Proportion Weighted Proportion Generation Class 2 Se Peak Percentage Unit Therm Throughput Unit Therm Throughput	0.00083			102,746 0.88277 0.00083											Line 68, Total
Power Clas Annu Weig Power Clas Annu	Ceneration Class 1 ss Peak Percentage uil Therm Throughput Proportion Weighted Proportion <u>Generation Class 2</u> ss Peak Percentage ual Therm Throughput Proportion	0.00083			102,746 0.88277 0.00083											Line 68, Total pg. 1-4, Line 2 pg. 9-12, line 15
Power Clas Annu Weig Power Clas Annu Weig	Ceneration Class J ss Peak Percentage Proportion Weighter Class Peak Demand Weighter Arcoportion Ceneration Class 2 se Peak Percentage uia Therm Throughput Proportion ght for Class Peak Demand	0.00083			102,746 0.88277 0.00083											Line 68, Total pg. 1-4, Line 2
Power Clas Annu Weig Power Clas Annu Weig	Generation Class 1 ss Peak Percentage Proportion gif for Class Peak Demand Weighted Proportion - <u>Connection Class 2</u> ss Peak Percentage und Therm Throughput Proportion Proportion Mighted Proportion	116,390 0.00083 0.02248 3,813,931 0.02248			102,746 0.88277 0.00083 0.00073											Line 68, Total pg. 1-4, Line 2 pg. 9-12, line 15 Line 75, Total
Power Clas Annu Weig Power Clas Annu Weig	Ceneration Class J ss Peak Percentage Proportion Weighter Class Peak Demand Weighter Arcoportion Ceneration Class 2 se Peak Percentage uia Therm Throughput Proportion ght for Class Peak Demand	0.00083 0.02248 0.813,931	0.00727	0.03085	102,746 0.88277 0.00083	0.00027					0.00524	0.00373	0.00596	0.00054	4 0.00211	Line 68, Total pg. 1-4, Line 2 pg. 9-12, line 15

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[A]	[B]	[K]	[L]	[M]	[N]	[O]	[P]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[L]
	MERC	TED Electri Generation	- Firm/Interrupti	Transport-NNG C&	Transport-NNG C&I FIRM Class	C&I FIRM Clas	s C&I FIRM Class	Electric Generation FIRM Class 2 - CIP	Transport-NNG	Fransport-NNG	Transport-NNG C&I	Transport-NNG C&I	Transport-NNG C&I INT Class 5 - CIP	Transport-NNG Electric Generation	Transport-NNG Electric Generation INT Class 2 - CIP	
DESCRIPTION OF ALLOCATION DATA Class Monthly Peak - Interruptible Loac	CORPORATE 43,079,83	Class 1 4 2,09	ble Class 2 3 24,670	FIRM Class 2	3	4	5 - CIP Exempt	Exempt 0	&I INT Class 2 0 150,644	2&I INT Class 3 1,940,909	INT Class 4 1,254,585	INT Class 5 1,201,090	Exempt 25,170,766	INT Class 2 313,842	Exempt 654,656	SOURCE OR ALLOCATION FAC
Percentage	1.0000		5 0.00057	-	-	-	-	-	0.00350	0.04505	0.02912	0.02788	0.58428	0.00729		Group Demand - Int
Residential Customers Class Peak Percentage																pg. 1-4, Line 2
Annual Therm Throughput Proportion	-															pg. 9-12, line 15
Weighted Proportion																Line 5, Total
Commercial & Industrial Class 1																
Class Peak Percentage Annual Therm Throughput																pg. 1-4, Line 2 pg. 9-12, line 15
Proportion Weight for Class Peak Demand Weighted Proportion	<u> </u>															Line 12, Total
Commercial & Industrial Class 2																
Class Peak Percentage Annual Therm Throughput	0.0358		0.00057 240,522						0.00350 1,434,393							pg. 1-4, Line 2 pg. 9-12, line 15
Proportion	11,201,40		0.02137						0.12742							
Weight for Class Peak Demand Weighted Proportion	0.0358	4	0.03584 0.00077						0.03584 0.00457							Line 19, Total
Commercial & Industrial Class 3 Class Peak Percentage	0.1190	5								0.04505						pg. 1-4, Line 2
Annual Therm Throughput Proportion	44,789,40	0								19,092,932 0.42628						pg. 9-12, line 15
Weight for Class Peak Demand Weighted Proportion	0.1190	5								0.11905 0.05075						Line 26, Total
Commercial & Industrial Class 4 Class Peak Percentage	0.0502	-									0.02912					pg. 1-4, Line 2
Annual Therm Throughput Proportion	20,582,87	8									12,139,803 0.58980					pg. 9-12, line 15
Weight for Class Peak Demand											0.05025					Line 33, Total
Weighted Proportion	0.0502	5									0.02964					
Commercial & Industrial Class 5 Class Peak Percentage	0.7307	7										0.02788	0.58428			pg. 1-4, Line 2
Annual Therm Throughput	350,130,37											9,030,592	251,552,507			pg. 9-12, line 15
Proportion Weight for Class Peak Demand												0.02579 0.73077	0.71845			Line 40, Total
Weighted Proportion	0.7307	7										0.01885	0.52503			Line 40, Fotor
Agriculture Grain Dryer Class 1																
Class Peak Percentage Annual Therm Throughput	0.0078															pg. 1-4, Line 2 pg. 9-12, line 15
Proportion Weight for Class Peak Demand	110,40	•														Line 47, Total
Weighted Proportion	0.0078	1														Life 47, Total
Agriculture Grain Dryer Class 2																
Class Peak Percentage Annual Therm Throughput	0.0329 3,144,50															pg. 1-4, Line 2 pg. 9-12, line 15
Proportion Weight for Class Peak Demand																Line 54, Total
Weighted Proportion	0.0329	6														Line 54, Total
Agriculture Grain Dryer Class 3																
Class Peak Percentage Annual Therm Throughput																pg. 1-4, Line 2 pg. 9-12, line 15
Proportion																
Weight for Class Peak Demand Weighted Proportion																Line 61, Total
Power Generation Class 1			-													
Class Peak Percentage Annual Therm Throughput	0.0008	3 0.0000 0 13,64	4													pg. 1-4, Line 2 pg. 9-12, line 15
Proportion	110,00	0.1172	3													
Weight for Class Peak Demand Weighted Proportion	0.0008	0.0008														Line 68, Total
Power Generation Class 2 Class Peak Percentage	0.0224	8												0.00729	0.01520	pg. 1-4, Line 2
Annual Therm Throughput	3,813,93	1												1,307,632	2,506,299	pg. 9-12, line 15
Proportion Weight for Class Peak Demand Weighted Proportion	0.0224	8												0.34286 0.02248 0.00771	0.65714 0.02248 0.01477	Line 75, Total
Weighted Proportion Total Weighted Peak Demand-Sales & Interruptible	1.0000		0 0.00077	-	-	-	-	-	0.00457	0.05075	0.02964	0.01885	0.52503	0.00771		Weighted Peak Dem - Int
Weithed Peak Allocator excl. Farm Taps	0.4543	5 0.0001	0 0.00077	-	-				0.00457	0.05075	0.02964	0.01885	-	0.00771	0.01477	
Weithed Peak Allocator excl. Farm Taps Percentage excl. Farm Taps Farm Taps and Bypass Risl	1.0000			-	-	-	-		0.01005	0.11169	0.06523	0.04148	-	0.01696		Weighted Peak Dem - Int excl.

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External Allocation Methods [A]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	[E]	[F]	[G]	[G]	[H]	[1]	[J]	[K]	[L]
		Transport-NNG C	C&I Transport-NNG C&I	Transport-NNG C&I	Transport-NNG C&I	C&I Firm/Interruptible			LVI-NNG Flex	LVI-NNG Flex	LVI-NNG Flex				Transport-	
NE O. DESCRIPTION OF ALLOCATION DATA	MERC	Firm/Interruptibl		Firm/Interruptible F Class 4	irm/Interruptible Class 5	Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	Transport (Cust "B")	Transport (Cust "C")	Transport (Cust "D")	LVJ-NNG Flex	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex	CONSOLIDATED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
Class Monthly Peak - Interruptible Loac Percentage	43,079 1.00	,834 34,9	85 794.221	213,939 0.00497	390,327 0.00906	3,057,643 0.07098	Resale -	147,500 0.00342	в)	-		Transport (Cust E	118,350 0.00275	51,054 0.00119	FIRM Class 2	Group Demand - Int
3 4 Residential Customers																
5 Class Peak Percentage		-														pg. 1-4, Line 2
6 Annual Therm Throughput 7 Proportion		-														pg. 9-12, line 15
8 Weight for Class Peak Demand 9 Weighted Proportion		-														Line 5, Total
10 11 Commercial & Industrial Class 1																
12 Class Peak Percentage 13 Annual Therm Throughput		-														pg. 1-4, Line 2 pg. 9-12, line 15
14 Proportion 15 Weight for Class Peak Demand																Line 12, Total
16 Weighted Proportion 17																Lille 12, Total
17 18 <u>Commercial & Industrial Class 2</u> 19 Class Peak Percentage		3584 0.000	10.4													pg. 1-4, Line 2
20 Annual Therm Throughput	11,257	,499 397,2	33													pg. 1-4, Line 2 pg. 9-12, line 15
21 Proportion 22 Weight for Class Peak Demand		0.035	84													Line 19, Total
23 Weighted Proportion 24	0.03	3584 0.001	26													
25 <u>Commercial & Industrial Class 3</u> 26 Class Peak Percentage	0.11	1905	0.01844													pg. 1-4, Line 2
27 Annual Therm Throughput	44,789	,400	8,777,361													pg. 9-12, line 15
28 Proportion 29 Weight for Class Peak Demand			0.19597 0.11905													Line 26, Total
30 Weighted Proportion 31	0.11	1905	0.02333													
32 Commercial & Industrial Class 4 33 Class Peak Percentage	0.05	5025		0.00497												pg. 1-4, Line 2
34 Annual Therm Throughput 35 Proportion	20,582	,878		4,496,130 0.21844												pg. 9-12, line 15
36 Weight for Class Peak Demand 37 Weighted Proportion	0.05	5025		0.05025												Line 33, Total
38		1025		0.01050												
40 Class Peak Percentage	0.73	8077			0.00906	0.07098		0.00342					0.00275	0.00119		pg. 1-4, Line 2
41 Annual Therm Throughput 42 Proportion	350,130	,378			4,264,723 0.01218	58,639,852 0.16748		4,705,727 0.01344					3,922,750 0.01120	1,249,960 0.00357		pg. 9-12, line 15
43 Weight for Class Peak Demand 44 Weighted Proportion	0.73	3077			0.73077 0.00890	0.73077 0.12239		0.73077					0.73077 0.00819	0.73077 0.00261		Line 40, Total
45 46 Agriculture Grain Dryer Class 1																
Class Peak Percentage Annual Therm Throughput	0.00)781 ,496														pg. 1-4, Line 2 pg. 9-12, line 15
19 Proportion	110	,480														Line 47. Total
51 Weighted Proportion	0.00	0781														Line 47, Total
52 53 Agriculture Grain Dryer Class 2																
54 Class Peak Percentage 55 Annual Therm Throughput	0.03															pg. 1-4, Line 2 pg. 9-12, line 15
56 Proportion 57 Weight for Class Peak Demand																Line 54, Total
58 Weighted Proportion 59	0.03	3296														Land Or, Fotal
60 Agriculture Grain Dryer Class 3																
62 Annual Therm Throughput		-														pg. 1-4, Line 2 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	0.00	083														pg. 1-4, Line 2
69 Annual Therm Throughput 70 Proportion	116	,390														pg. 9-12, line 15
71 Weight for Class Peak Demand	0.00	1092														Line 68, Total
72 Weighted Proportion 73	0.00	1003														
74 Power Generation Class 2 75 Class Peak Percentage	0.02	2248														pg. 1-4, Line 2
76 Annual Therm Throughput 77 Proportion	3,813	,931				-					-	-		-		pg. 9-12, line 15
																Line 75, Total
78 Weight for Class Peak Demand 79 Weighted Proportion	0.0	2248														Life 75, Total
79 Weighted Proportion 80		2248	26 0.02333	0.01098	0.00890	0 12239		0.00085				-	0.00819	0.00261		
79 Weighted Proportion	erruptible 1.00	2248 0000 0.001 5435 0.001		0.01098	0.00890	0.12239	-	0.00982	-	-	-	-	0.00819	0.00261	-	Weighted Peak Dem - Int

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

ternal Allocation Methods [A]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	[E]	[F]	[G]	[G]	[L]
INE NO. DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	Transport- CONSOLIDATED C&I FIRM Class 2 CIP Exempt			Transport- CONSOLIDATED C&I FIRM Class 5 CIP Exempt	- CONSOLIDATED	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
Class Monthly Peak - Interruptible Loac Percentage	43,079,834	-			-	60,313 0.00140	569,838 0.01323	295,079 0.00685	648,403 0.01505	55,542 0.00129	696,486 0.01617	Group Demand - Int
3 4 Residential Customers												
5 Class Peak Percentage 6 Annual Therm Throughput												pg. 1-4, Line 2 pg. 9-12, line 15
7 Proportion 8 Weight for Class Peak Demand												Line 5, Total
9 Weighted Proportion 10	-											
11 <u>Commercial & Industrial Class 1</u> 12 Class Peak Percentage												pg. 1-4, Line 2
13 Annual Therm Throughput 14 Proportion	-											pg. 9-12, line 15
15 Weight for Class Peak Demand 16 Weighted Proportion												Line 12, Total
17 18 <u>Commercial & Industrial Class 2</u>												
Is Class Peak Percentage Annual Therm Throughput 1	0.03584					0.00140 495,330						pg. 1-4, Line 2 pg. 9-12, line 15
20 Annual Therm Throughput 21 Proportion 22 Weight for Class Peak Demand						0.04400 0.03584						Line 19, Total
23 Weighted Proportion	0.03584	1				0.00158						
24 25 <u>Commercial & Industrial Class 3</u> 26 Class Peak Percentage	0.11905	i					0.01323			0.00129		pg. 1-4, Line 2
27 Annual Therm Throughput 28 Proportion	44,789,400)					4,313,439 0.09630			470,213 0.01050		pg. 9-12, line 15
29 Weight for Class Peak Demand 30 Weighted Proportion	0.11905						0.11905			0.11905		Line 26, Total
31	0.11803	,					0.01147			0.00123		
Commercial & Industrial Class 4 Class Peak Percentage Annual Therm Throughput	0.05025							0.00685				pg. 1-4, Line 2 pg. 9-12, line 15
6 Weight for Class Peak Demand	20,362,676	2						0.07312				Line 33, Total
7 Weighted Proportion 8	0.05025	5						0.00367				Line 33, Total
0 <u>Commercial & Industrial Class 5</u> 0 Class Peak Percentage	0.73077	,							0.01505		0.01617	pg. 1-4, Line 2
1 Annual Therm Throughput 2 Proportion	350,130,378	3							4,743,731 0.01355		12,020,535 0.03433	pg. 9-12, line 15
3 Weight for Class Peak Demand 4 Weighted Proportion	0.73077	-							0.73077		0.73077	Line 40, Total
5 6 <u>Agriculture Grain Dryer Class 1</u>												
7 Class Peak Percentage 8 Annual Therm Throughput	0.00781 770.496											pg. 1-4, Line 2 pg. 9-12, line 15
9 Proportion 0 Weight for Class Peak Demand												Line 47, Total
1 Weighted Proportion 2	0.00781											Eno 47, Total
<u>Agriculture Grain Dryer Class 2</u> Class Peak Percentage	0.03296	3										pg. 1-4, Line 2
5 Annual Therm Throughput 6 Proportion	3,144,503											pg. 9-12, line 15
7 Weight for Class Peak Demand 8 Weighted Proportion	0.03296	1										Line 54, Total
9 0 <u>Agriculture Grain Dryer Class 3</u>												
Class Peak Percentage Annual Therm Throughput												pg. 1-4, Line 2 pg. 9-12, line 15
Available for the second												Line 61, Total
65 Weighted Proportion 66												
Power Generation Class 1 Class Peak Percentage	0.00083	3										pg. 1-4, Line 2
9 Annual Therm Throughput 0 Proportion	116,390											pg. 9-12, line 15
1 Weight for Class Peak Demand 2 Weighted Proportion	0.00083	3										Line 68, Total
3												
5 Class Peak Percentage 6 Annual Therm Throughput	0.02248 3,813,931	8										pg. 1-4, Line 2 pg. 9-12, line 15
77 Proportion 78 Weight for Class Peak Demand	2,210,001											Line 75, Total
9 Weighted Proportion 30	0.02248	3										Line re, rota
11 Total Weighted Peak Demand-Sales & Interruptible	1.00000) -	-		-	0.00158	0.01147	0.00367	0.00990	0.00125	0.02509	Weighted Peak Dem - Int
B3 Weithed Peak Allocator excl. Farm Taps	0 45435					0.00158	0.01147	0.00367	0.00990	0.00125	0.02509	

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

Extern	al Allocation Methods												
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[L]
LINE		MERC	GS-NNG Residential	GS-NNG Residential Farm-Tap	GS-NNG C&I	GS-NNG C&I Farm-Tap	GS-NNG C&I	GS-NNG C&I	Farm-Tap	GS-NNG C&I Farm-Tap	NNG C&I INT	NNG C&I INT	
NO.	DESCRIPTION OF ALLOCATION DATA	CORPORATE	Sales	Sales	FIRM Class 1	Class 1	FIRM Class 2	FIRM Class 3	Class 2	Class 3	Class 2	Class 3	SOURCE OR ALLOCATION FACTOR
1 2 3 4 5	Account 378 - excl. Farm Taps Farm Taps and Bypass Risk Total Wgf'd Dmd Allocator - Small/Medium Percentage	0.69071 1.00000	0.35867 0.51928		0.01380 0.01998		0.15635 0.22636			-	0.01435 0.02077	<u> </u>	pg. 1-4, Line 84 Acct 378
6 7 8 9 10	Account 378 - Farm Taps Total Wgt'd Omd Allocator - Farm Taps Percentage	0.00752		0.00298		0.00023	-		0.00352 0.46781	0.00080			Acct 378 - FT
11 12 13	Coincident Peak Demand Percentage	108,581,065 1.00000	29,839,286 0.27481	351,226 0.00323	1,130,779 0.01041	25,198 0.00023	13,077,208 0.12044	1,314,916 0.01211	202,763 0.00187	51,869 0.00048	996,958 0.00918	1,537,713 0.01416	Coincident Peak Demand
14 15 16 17 18	Coincident Peak Demand - Firm Percentage	72,393,826	29,839,286 0.41218	351,226 0.00485	1,130,779 0.01562	25,198 0.00035	13,077,208 0.18064	1,314,916 0.01816	202,763 0.00280	51,869 0.00072	-	<u>.</u>	Coincident Peak Demand - Firm
19 20 21	Coincident Peak Demand - Int. Percentage	36,187,239 1.00000	-	-	-	-	-	-	-	-	996,958 0.02755	1,537,713 0.04249	Coincident Peak Demand - Int.
22 23 24 25 26	Therm Sales Percentage	336,184,239 1.00000	160,515,667 0.47746	1,889,366 0.00562	6,557,648 0.01951	153,504 0.00046	75,837,707 0.22558	7,625,468 0.02268	2,419,298 0.00720	747,936 0.00222	6,958,564 0.02070	10,732,921 0.03193	Sales
20 27 28 29 30	Therm Throughput - Percentage -	875,588,723 1.00000	160,515,667 0.18332	1,889,366 0.00216	6,557,648 0.00749	153,504 0.00018	75,837,707 0.08661	7,625,468 0.00871	2,419,298 0.00276	747,936 0.00085	6,958,564 0.00795	10,732,921 0.01226	Therm Throughput
31 32 33	Demand - Firm Based on Therms - Firm Percentage	483,951,662 1.00000	160,515,667 0.33168	1,889,366 0.00390	6,557,648 0.01355	153,504 0.00032	75,837,707 0.15671	7,625,468 0.01576	2,419,298	747,936 0.00155			Demand - Firm
34 35 36 37	Demand - Firm excl. Farm Taps Farm Taps and Bypass Risi Percentage excl. Farm Taps Farm Taps and Bypass Risi	409,883,848 1.00000	160,515,667 0.39161		6,557,648 0.01600		75,837,707 0.18502	7,625,468 0.01860	-	-			Demand - Firm excl. FT
38 39 40 41	Customers - Total Annual Percentage	2,968,170 1.00000	2,271,446 0.76527	14,880 0.00501	90,499 0.03049	1,368 0.00046	121,519 0.04094	618 0.00021	2,532 0.00085	24 0.00001	1,852 0.00062	525 0.00018	Customers
42 43 44 45	Customers - excl. Farm Taps Percentage	2,949,222 1.00000	2,271,446 0.77018	-	90,499 0.03069	-	121,519 0.04120	618 0.00021	-	-	1,852 0.00063	525 0.00018	Customers excl. FT
46 47 48	Customers - Small/Medium - excl. Farm Taps Farm Taps and Bypass Risk Percentage	2,946,016 1.00000	2,271,446 0.77102	-	90,499 0.03072	-	121,519 0.04125	<u>.</u>	<u>.</u>	-	1,852 0.00063		Line 27 Cust - Small/Medium - excl. FT
49 50 51 52	Customers - Residential	2,677,441 1.00000	2,271,446 0.84836	14,880 0.00556	-	-	-			-			Line 27 Customers - Residential
53 54 55 56 57	Customers - Commercial & Industrial Percentage	290,729 1.00000			90,499 0.31128	1,368 0.00471	121,519 0.41798	618 0.00213	2,532 0.00871	24 0.00008	1,852 0.00637	525 0.00181	Line 27 Customers - C&I
57 58 59 60 61 62	Account 385 - excl. Farm Taps Industrial Size Customers: Percentage	0.59632		-		-	-	0.01151 0.01930	-	-	-	0.01620	pg. 1-4, Line 84 385 excl. FT
63 64 65	Services Customers - Total Annual Weighting Factor - Services	2,968,170	2,271,446	14,880 0.000	90,499 1.000	1,368 0.000	121,519 0.911	618 0.911	2,532 0.000	24 0.000	1,852 0.911	525 0.911	Line 27
66 67	Weighted Customer Services - Acct 380 Percentage	2,934,281 1.00000	2,271,446 0.77411	-	90,499 0.03084	-	110,745 0.03774	563 0.00019	-		1,687 0.00058	478 0.00016	Services

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Mir	neso	ota	Ene	rgy F	lesou	rces (Corpor	ration	
Mir	neso	ota	Gas	Reta	ail Se	vice 1	Territo	ry	

Gas Cost of Service Study - Minimum-Size Method Forecasted Test Year Ending December 201

	asted Test Year Ending December 31, 2023				1	2	3									
Exterr	al Allocation Methods [A]	[B]	[M]	[N]	[0]	[P]	[C]	[D]	[E]	[F]	[G]	[H]	[H]	[1]	[J]	[L]
LINE		MERC	NNG Agriculture Grain Dryer -	NNG Agriculture Grain Dryer -	NNG Electric Generation -	NNG C&I Firm/Interruptible		GS- CONSOLIDATE D C&I FIRM	TED C&I	TED C&I	ED C&I INT	CONSOLIDAT ED C&I INT	ED C&I INT	CONSOLIDATED Agriculture Grain	Grain Dryer -	
NO.	DESCRIPTION OF ALLOCATION DATA Account 378 - excl. Farm Taps Farm Taps and Bypass Risk	CORPORATE	Class 1	Class 2	Class 1	Class 2	Residential Sales	Class 1	FIRM Class 2	FIRM Class 3	Class 2	Class 3	Class 4	Dryer - Class 1	Class 2	SOURCE OR ALLOCATION FACTOR
2	Total Wgt'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 4	Percentage	1.00000	0.00546	0.02319	-	0.00026	0.09063	0.00618	0.06346	-	0.00491	-	-	0.00040	0.00159	Acct 378
5	Account 378 - Farm Taps															
8	Total Wgt'd Dmd Allocator - Farm Taps Percentage	0.00752					-	-								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 13	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
14																
15	Coincident Peak Demand - Firm	72,393,826	-	-	-	8,215	5,120,374	370,566	3,886,261	291,156	-	-		-		
16 17	Percentage	1.00000	-		-	0.00011	0.07073	0.00512	0.05368	0.00402	-	-		-	-	Coincident Peak Demand - Firm
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 21	Percentage	1.00000	0.00054	0.00193	0.00007	0.00017	-	-	-	-	0.00623	0.00531	0.00924	0.00027	-	Coincident Peak Demand - Int.
22																
23 24	Therm Sales Percentage	336,184,239 1.00000	717,492	2,943,146		85,598 0.00025	28,015,021 0.08333	2,027,473	21,262,824 0.06325	1,592,997 0.00474	1,645,860 0.00490	1,402,534 0.00417	2,441,944 0.00726	53,005 0.00016	201,357	Sales
24 25	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
26																
27 28	Therm Throughput Percentage	875,588,723	717,492	2,943,146		85,598	28,015,021 0.03200	2,027,473	21,262,824 0.02428	1,592,997 0.00182	1,645,860	1,402,534 0.00160	2,441,944 0.00279	53,005 0.00006	201,357	Therm Throughput
28 29	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
30																
31 32	Demand - Firm Based on Therms - Firm	483.951.662				58.032	28,015,021	2.027.473	21,262,824	1.592.997						
32	Percentage	483,951,662				0.00012		0.00419	0.04394	0.00329						Demand - Firm
34																
35 36	Demand - Firm excl. Farm Taps Farm Taps and Bypass Risk	409,883,848	-	-	-	58,032	28,015,021 0.06835	2,027,473	21,262,824 0.05188	1,592,997	-	-	-		-	Demand - Firm excl. FT
36	Percentage excl. Farm Taps Farm Taps and Bypass Risl	1.00000	-	-		0.00014	0.06835	0.00495	0.05188	0.00389	-	-	-	-	-	Demand - Firm excl. FT
38																
39	Customers - Total Annual	2,968,170	912	768		0.00000	391,115 0.13177		38,340	0.00005	484	0.00003	24	0.00004	0.00003	
40 41	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
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 44	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	-	Э.	0.00004	0.00003	Cust - Small/Medium - excl. FT
48 49																
50	Customers - Residential	2,677,441	-	-	-	-	391,115	-	-	-	-	-	-	-	-	Line 27
51 52	Percentage	1.00000				-	0.14608	-	-		-	-		-	-	Customers - Residential
52																
54	Customers - Commercial & Industrial	290,729	912	768		12		27,644	38,340	162	484	89	24	108	84	Line 27
55	Percentage	1.00000	0.00314	0.00264	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	-	-	-	-	0.00240	-	0.00212	0.00346	-	-	pg. 1-4, Line 84
60 61	Percentage	1.00000	-	-	0.00064	-	-	-	-	0.00403	-	0.00355	0.00579	-	-	385 excl. FT
62																
63	Services															
64 65	Customers - Total Annual Weighting Factor - Services	2,968,170	912 0.911	768 0.911		12 0.911	391,115 1.000		38,340 0.911	162 0.911	484 0.911	89 0.911	24 0.911	108 0.911	84 0.911	Line 27
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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Minnesota Energy Resources Corporation Minnesota Gas Retail Service Territory Gas Cost of Service Study - Minimum-Size Method Forecasted Test Year Ending December 31, 2023

Exter	rnal Allocation Methods																
	[A]	[B]	[K]	[L]	[M]	[N]	[O]	[P]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[L]
			CONSOLIDA	CONICOLIDAT					Electric		1					Transport-NNG	
			TED Electric	ED C&I		Transport-NNG	Transport-NNG	Transport-NNG						Transport-NNG C&I	Transport-NNG	Electric Generation	
LIN	E	MERC	Generation -	Firm/Interrupti	Transport-NNG C&I	C&I FIRM Class	C&I FIRM Class	C&I FIRM Class	Class 2 - CIP		Transport-NNG		Transport-NNG C&I	INT Class 5 - CIP	Electric Generation	INT Class 2 - CIP	
NO	DESCRIPTION OF ALLOCATION DATA	CORPORATE	Class 1	ble Class 2	FIRM Class 2	3	4	5 - CIP Exempt	Exempt	C&I INT Class 2	C&I INT Class 3	INT Class 4	INT Class 5	Exempt	INT Class 2	Exempt	SOURCE OR ALLOCATION FACTOR
1	Account 378 - excl. Farm Taps Farm Taps and Bypass Risk	0.00074		0.00050	0.00050					0.00000							
2	Total Wgt'd Dmd Allocator - Small/Medium Percentage	0.69071		0.00050	0.00358					0.00296							pg. 1-4, Line 84 Acct 378
4	1 oronnage	1.00000		0.00072	0.00010					0.00420							Addrene
5																	
6	Account 378 - Farm Taps																
7	Total Wgt'd Dmd Allocator - Farm Taps Percentage	0.00752	-	-		-		•	-	-	-	-	-	· · ·	-	<u> </u>	Acct 378 - FT
9	reicentage	1.00000		-		-		-	-		-	-	-				Accesso
10																	
11		108,581,065	1,966	42,547	183,349		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		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																	
15	Coincident Peak Demand - Firm	72,393,826	-	17,877	183,349	575,692	150,416	603,050	5,495,609	-	-	-	-	-	-	-	
16		1.00000	-	0.00025	0.00253	0.00795	0.00208	0.00833	0.07591	-	-	-	-	-	-	-	Coincident Peak Demand - Firm
17																	
18 19	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	
20		1.00000	0.00005	0.00068						0.00402	0.05306	0.03253	0.01728	0.60283	0.00183	0.00197	Coincident Peak Demand - Int.
21	-																
22 23																	
		336,184,239	13,644	240,522	-	-	-	-	-	-	-	-	-	-	-	-	0-1
24 25		1.00000	0.00004	0.00072		-		-	-				-	•	-		Sales
26																	
27	Therm Throughput	875,588,723	13,644	240,522	1,737,943		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	
28		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
29 30																	
31																	
32		483,951,662	-	132,388	1,737,943	5,495,990	1,236,385	6,899,557	61,911,844	-	-	-	-	-	-	-	
33		1.00000	-	0.00027	0.00359	0.01136	0.00255	0.01426	0.12793	-	-	-	-	-	-	-	Demand - Firm
34																	
35 36		409,883,848	-	132,388	1,737,943	5,495,990 0.01341	1,236,385	6,899,557 0.01683				-			-		Demand - Firm excl. FT
37		1.00000	-	0.00032	0.00424	0.01341	0.00302	0.01003	-	-			-	-			Demand - Finn exci. FT
38																	
39		2,968,170	12	48	383		12	12	12	244	450	81	48	72	12	12	
40 41		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
42		2,949,222	12	48	383	274	12	12	-	244	450	81	48		12	12	
43		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
44																	
45 46	Customers - Small/Medium - excl. Farm Taps Farm Taps and Bypass Risk	2,946,016		48	383					244							Line 27
46		2,946,016		0.00002	0.00013					0.00008	-			-			Cust - Small/Medium - excl. FT
48		1.00000		0.00002	0.00010					0.00000							
49																	
50		2,677,441	-	-	-	-		-	-	-	-	-	-	-	-		Line 27
51 52		1.00000	-	-	-	-		-	-		-	-	-	-	-		Customers - Residential
53																	
54	Customers - Commercial & Industrial	290,729	12	48	383		12	12	12	244	450	81	48	72	12	12	Line 27
55		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
56																	
57 58	Account 385 - excl. Farm Taps																
59		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
60	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
61				-													
62 63																	
64		2,968,170	12	48	383	274	12	12	12	244	450	81	48	72	12	12	Line 27
65		2,000,170	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	Ling Li
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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recasted Test Year Ending December 31, 2023																
Iernal Allocation Methods [A]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	[E]	[F]	[G]	[G]	[H]	[1]	[J]	[K]	[L]
		1 1		Transport-NNG	Transport-NNG	C&I				1						
		Transport-NNG C&I		C&I	C&I	Firm/Interruptible			LVI-NNG Flex	LVI-NNG Flex	LVI-NNG Flex				Transport-	
NE IO. DESCRIPTION OF ALLOCATION DATA	MERC CORPORATE	Firm/Interruptible Class 2	Firm/Interruptible Class 3	Firm/Interruptible Class 4	Firm/Interruptible Class 5	Class 5 - CIP Exempt	Transport for Resale	LVJ-NNG Flex Transport (Cust "A")	Transport (Cust "B")	Transport (Cust "C")	Transport (Cust "D")	LVJ-NNG Flex Transport (Cust "E")	LVJ-NNG Flex Transport (Cust "F")	LVJ-NNG Flex Transport (Cust "G")	CONSOLIDATED C&I FIRM Class 2	SOURCE OR ALLOCATION FACTOR
Account 378 - excl. Farm Taps Farm Taps and Bypass Risk									- /	- /	- /					
2 Total Wgt'd Dmd Allocator - Small/Medium 3 Percentage	0.69071 1.00000	0.00082	-	-	-	-		-	-	-	-	-	-	-	0.00310	pg. 1-4, Line 84 Acct 378
t	1.00000	0.00113	-						-		-				0.00400	Accesso
5 6 Account 378 - Farm Taps																
Total Wgt'd Dmd Allocator - Farm Taps	0.00752	-	-	-	-		-	-	-		-					
Percentage	1.00000	-	-	-	-	-		-	-	-	-		-	-		Acct 378 - FT
D																
1 Coincident Peak Demand	108,581,065		931,365		392,446	5,192,882	34,909		-	-	-	-	382,844	165,152	163,743	
2 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
4																
5 Coincident Peak Demand - Firm 5 Percentage	72,393,826		147,613	265,965 0.00367	14,861 0.00021	2,141,891 0.02959	34,909 0.00048						264,493 0.00365	114,098 0.00158	163,743 0.00226	Coincident Peak Demand - Firm
	1.00000	0.00011	0.00204	0.00007	0.00021	0.02000	0.00040	0.00004					0.00000	0.00100	0.00220	
B 9 Coincident Peak Demand - Int.	36,187,239	34,524	783,751	211,119	377,585	3,050,991		127,538					118,350	51,054		
0 Percentage	1.00000		0.02166	0.00583	0.01043	0.08431		0.00352					0.00327	0.00141	<u> </u>	Coincident Peak Demand - Int.
2 3 Therm Sales	336,184,239		-	-			-	-	-	-	-		-			
4 Percentage	1.00000		-	-	-	-	-	-	-	-	-				-	Sales
5																
7 Therm Throughput	875,588,723		8,777,361	4,496,130		58,639,852	328,989		-	-	-	-	3,922,750	1,249,960	1,506,042	
8 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
9 D																
1 Demand - Firm 2 Based on Therms - Firm	100.051.000		4.045.004	0.000.004	100,100	05 000 400		0.000 700					0.750.500	000 550	4 500 040	
2 Based on Therms - Firm 3 Percentage	483,951,662		1,845,264 0.00381	3,323,294	182,482	25,300,436 0.05228		3,329,793 0.00688					2,752,520	863,553	1,506,042 0.00311	Demand - Firm
4																
5 Demand - Firm excl. Farm Taps Farm Taps and Bypass Risk 6 Percentage excl. Farm Taps Farm Taps and Bypass Risk	409,883,848		1,845,264 0.00450	3,323,294 0.00811	182,482	25,300,436 0.06173		-							1,506,042 0.00367	Demand - Firm excl. FT
7																
8 9 Customers - Total Annual	2 968 170	70	208	23	12	60	12	12	-	_	-	-	36	12	396	
Percentage	1.00000		0.00007		0.00000		0.00000		-	-	-	-	0.00001	0.00000	0.00013	Customers
1 2 Customers - excl. Farm Taps	2.949.222	70	208	23	12	60	12								396	
3 Percentage	1.00000		0.00007	0.00001	0.00000		0.00000		-		-				0.00013	Customers excl. FT
4 5																
6 Customers - Small/Medium - excl. Farm Taps Farm Taps and Bypass Risk	2,946,016	70	-	-	-	-	-	-	-	-	-	-	-	-	396	Line 27
7 Percentage	1.00000	0.00002	-	-	-	-			-	-	-	-	-	-	0.00013	Cust - Small/Medium - excl. FT
8 9																
0 Customers - Residential	2,677,441		-	-	-	-	-	-	-	-	-	-	-	-	-	Line 27
Percentage	1.00000	-	-	-	-		<u> </u>	-	-							Customers - Residential
3																
4 Customers - Commercial & Industrial 5 Percentage	290,729		208	23	0.00004	60 0.00021	0.00004		-	-	-	-	36	0.00004	396 0.00136	Line 27 Customers - C&I
6	1.00000	0.00024	0.00071	0.00000	0.00004	0.00021	0.00004	0.00004	-				0.00012	0.00004	0.00130	Customers - Cur
7 8 Account 385 - excl. Farm Taps																
9 Industrial Size Customers:	0.59632	-	0.01325	0.00636	0.00517	0.07114	0.00050	0.00403	-	-	-	-	0.00336	0.00107	-	pg. 1-4, Line 84
0 Percentage	1.00000	-	0.02222	0.01067	0.00868	0.11931	0.00083		-	-	-	-	0.00563	0.00179		385 excl. FT
1 2																
3 Services																
4 Customers - Total Annual 5 Weighting Factor - Services	2,968,170	70 0.911	208 0.911	23 0.911	12 0.911	60 0.911	12 0.911	12 0.000	- 0.911	0.911	- 0.911	- 0.911	36 0.000	12 0.000	396 0.911	Line 27
6 Weighted Customer Services - Acct 380	2,934,281	63	189	21	11	55	11	-	-	-	-	-	-	-	361	
7 Percentage	1.00000	0.00002	0.00006	0.00001	0.00000	0.00002	0.00000		-	-	-	-	-		0.00012	Services

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xternal Allocation Methods [A]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	(E)	151	[G]	[G]	
[A]	[8]	[K]	[L]	[M]	[C]		[U]	[E]	[F]	[6]		[L]
		Transport- CONSOLIDATED	Transport-	Transport-	Transport- CONSOLIDATED	Transport-	Transport-	Transport-	Transport-	Transport- CONSOLIDATED	CONSOLIDATED C&I	
NE	MERC	C&I FIRM Class 2 -	CONSOLIDATED	CONSOLIDATED	C&I FIRM Class 5 -	CONSOLIDATED	CONSOLIDATED	CONSOLIDATED	CONSOLIDATED	C&I Firm/Interruptible	Firm/Interruptible	
IO. DESCRIPTION OF ALLOCATION DATA	CORPORATE	CIP Exempt	C&I FIRM Class 3	C&I FIRM Class 4	CIP Exempt	C&I INT Class 2	C&I INT Class 3	C&I INT Class 4	C&I INT Class 5	Class 3	Class 5 - CIP	SOURCE OR ALLOCATION FACT
1 Account 378 - excl. Farm Taps Farm Taps and Bypass Risk 2 Total Wot'd Dmd Allocator - Small/Medium	0.69071	0.00012				0.00102						pg. 1-4, Line 84
3 Percentage	1.00000	0.00012			-	0.00102		-	-			Acct 378
1												
5 6 Account 378 - Farm Taps												
7 Total Wgt'd Dmd Allocator - Farm Taps	0.00752						-				-	
B Percentage	1.00000	-	-	-	-	-	-	-	-			Acct 378 - FT
0												
1 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	
2 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
3 4												
5 Coincident Peak Demand - Firm	72,393,826	5,450	506,435	136,531	5,065,286	-	-	-	-	3,594	540,494	
6 Percentage	1.00000	0.00008	0.00700	0.00189	0.06997	-	-	-		0.00005	0.00747	Coincident Peak Demand - Firr
7												
8 9 Coincident Peak Demand - Int.	36.187.239	-	-	-	-	60.313	569.838	272.529	579,222	48.323	661.683	
20 Percentage	1.00000				-	0.00167	0.01575	0.00753	0.01601	0.00134	0.01828	Coincident Peak Demand - Int.
21												
22 23 Therm Sales	336,184,239											
23 Therm Sales	1.00000		-		-			-				Sales
	1.00000	-	-		-		-	-	-	-		Gales
26												
7 Therm Throughput 8 Percentage	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	T he second second second
8 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
30												
1 Demand - Firm												
32 Based on Therms - Firm	483,951,662	60,185	4,619,969	1,440,128	47,101,307	-	-	-	-	82,701	5,332,289	
33 Percentage	1.00000	0.00012	0.00955	0.00298	0.09733	-	-	-	-	0.00017	0.01102	Demand - Firm
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 Risl	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	
0 Percentage	1.00000	0.00000	0.00007	0.00000		0.00003	0.00005		0.00000	0.00001	0.00000	Customers
И												
2 Customers - excl. Farm Taps 3 Percentage	2,949,222	0.00000	0.00007	0.00000	24	0.00003	0.00006		0.00000	23	0.00000	Customers excl. FT
4	1.00000	0.00000	0.00007	0.00000	0.00001	0.00003	0.00006	0.00000	0.00000	0.00001	0.00000	Customers exci. Fi
15												
6 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
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		24	81	162		12	23	12	Line 27
5 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
6												
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
50 Percentage	1.00000	-	0.01170	0.00342	0.09583	-	0.01092	0.00357	0.00965	0.00119	0.02446	385 excl. FT
61 62		-			-					-		
62 63 Services												
54 Customers - Total Annual	2,968,170	12	195		24	81	162	12	12	23	12	Line 27
5 Weighting Factor - Services		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 67 Percentage	2,934,281	0.00000	0.00006	0.00000	0.00001	0.00003	0.00005	0.00000	0.00000	21 0.00001	0.00000	Services
ur reiceillage	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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Minnesota Energy Resources Corporation Minnesota Gas Retail Service Territory Gas Cost of Service Study - Minimum-Size Method Forecasted Test Year Ending December 31, 2023

Extern	al Allocation Methods												
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[K]	[L]	[L]
LINE NO.	DESCRIPTION OF ALLOCATION DATA Meter Count - Total Annual	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 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
2 3 4	Total Customers Weighting Factor - Meters Estimated Cost of Meters - Acct 381	2,968,170 1,426,788,654	2,271,446 397.09 901,957,693	14,880	90,499 428.76 38,802,482	1,368	121,519 1,827.72 222,102,017	618 3,847.31 2,377,474	2,532	24	1,852 2,027.25 3,753,637	525 4,839.10 2,540,774	Line 27
4 5 6 7	Percentage	1.00000	0.63216		0.02720	-	0.15567	0.00167			0.00263	0.00178	Meters
8 9 10	Customers - Transport Total Transport Meter Counts Percentage	2,998	-	-	-	-	-	-	-		-	-	Line 27 Customers - Transport
11 12 13 14	Customers - Telemetry Total Telemetered Counts	8.023	_		_						1.852	525	Line 27
15 16 17	Percentage	1.00000	-	-	-	-	-	-	-	-	0.23077	0.06544	Customers - Telemeter
18 19 20 21	Commodity Cost Percentage	291,791,556 1.00000	146,687,665 0.50271	1,726,521 0.00592	5,992,444 0.02054	140,273 0.00048	69,301,255 0.23750	6,968,229 0.02388	2,210,779 0.00758	683,471 0.00234	5,620,919 0.01926	8,669,731 0.02971	Commodity Cost
22 23 24	Average & Excess Demand Throughput (therms) MERC Monthly Coincident Peak (therms	875,588,723 108,581,065	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	
25 26 27	Class Monthly NCP (therms) Monthly Average Demand (therms)	117,638,322 72,965,727	29,839,286 13,376,306	351,226	1,130,779 546,471	25,198 12,792	13,077,208 6,319,809	1,314,916 635,456	620,834 201,608	157,149 62,328	996,958 579,880	1,537,713 894,410	
28 29 30	Monthly Process Demand (therms) Monthly Excess Demand (therms)	44,672,595 35,615,338	16,462,980 13,125,152	193,779 154,491	584,309 465,842	12,406 9,891	6,757,399 5,387,353	679,460 541,701	419,226 334,229	94,821 75,597	417,078 332,517	643,303 512,875	
31 32 33 34	Average & Excess Demand (therms Percentage Average Demand %	108,581,065 1.00000 67,20%	26,501,458 0.24407	311,938 0.00287	1,012,312 0.00932	22,683 0.00021	11,707,162 0.10782	1,177,157 0.01084	535,837 0.00493	137,924 0.00127	912,397 0.00840	1,407,285	Average & Excess
34 35 36 37	Average Demand % Excess Demand %	32.80%											
38 39 40 41	Salaries & Wages Production Transmission Distribution	387,807 2,002 10,045,148	3.0635% 0.0158% 79.3520%										
42 43 44 45	Customer Accounting Customer Services Customer Sales TOTAL SALARIES & WAGES	1,671,703 552,320 12,658,979	13.2057% 4.3631% 0.0000% 100.000%										
46 47 48 49	Salaries & Wages - Rate Schedule Production	387.807	185,163	2,179	7,565	177	87,483	8,796	2,791	863	8.027	12,381	Sales
50 51 52 53	Transmission Distribution Customer Accounting Customer Services	2,002 10,045,148 1,671,703 552,320	718 3,602,893 1,279,301 422,673	8,381 2,769	28 138,660 50,970 16,840	- - 770 255	313 1,570,513 68,441 22,612	23 115,635 348 115	1,426 471		29 144,104 1,043 345	32 162,758 296 98	Weighted Peak Demand excl. FT Weighted Peak Demand excl. FT Customers Customers
54 55 56	Customer Sales TOTAL SALARIES & WAGES Percentage	12,658,979 1.0000	5,490,748 0.4337	- 13,329 0.0011	214,062 0.0169	- 1,202 0.0001	1,749,361 0.1382	124,918 0.0099	- 4,688 0.0004	- 881 0.0001	153,547 0.0121	175,565 0.0139	Customers Salaries & Wages

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	ota Energy Resources Corporation ota Gas Retail Service Territory															
Gas Co	sto Service Study - Minimum-Size Method sted Test Year Ending December 31, 2023			1		2	3									
Externa	I Allocation Methods [A]	[B]	[M]	[N]	[0]	[P]	[C]	[D]	[E]	[F]	[G]	[H]	[H]	[1]	[J]	[L]
LINE		MERC	NNG Agriculture Grain Dryer -	NNG Agriculture Grain Dryer -	NNG Electric Generation -	NNG C&I Firm/Interruptible	GS- CONSOLIDATED	GS- CONSOLIDATE D C&I FIRM	GS- CONSOLIDA TED C&I	GS- CONSOLIDA TED C&I	CONSOLIDAT ED C&I INT	CONSOLIDAT ED C&I INT	CONSOLIDAT ED C&I INT	CONSOLIDATED	CONSOLIDAT ED Agriculture Grain Dryer -	
NO.	DESCRIPTION OF ALLOCATION DATA Meter Count - Total Annual	CORPORATE	Class 1	Class 2	Class 1	Class 2	Residential Sales	Class 1		FIRM Class 3	Class 2	Class 3	Class 4	Dryer - Class 1		SOURCE OR ALLOCATION FACTOR
	Total Customers Weighting Factor - Meters	2,968,170	912 3,563.69	768 4,527.24	108 1,794.48	12 2,027.25	391,115 397.09		38,340 1,827.72	162 3,847.31	484 1,827.72	89 3,847.31	24 2,650.24	108 2,955.13	84 2,650.24	Line 27
4	Estimated Cost of Meters - Acct 381	1,426,788,654	3,250,081	3,476,922	193,804	24,327	155,306,037	11,852,653	70,075,526	622,719	885,044	342,621	63,606	319,154	222,620	Meters
6	- elcentage	1.00000	0.00220	0.00244	0.00014	0.00002	0.10003	0.00031	0.04311	0.00044	0.00002	0.00024	0.00004	0.00022	0.00010	meter a
9	Customers - Transport Total Transport Meter Counts Percentage	2,998	-			-				-	-				<u> </u>	Line 27 Customers - Transport
11		1.00000	-		-					-	-		-	-		Customers - mansport
13	Customers - Telemetry Total Telemetered Counts	8,023	912	768	108	12					484	89	24	108	84	Line 27
	Percentage	1.00000	0.11367	0.09572	0.01346	0.00150	-	-			0.06035	0.01110	0.00299		0.01047	Customers - Telemeter
17																
19	Commodity Cost Percentage	291,791,556 1.00000	579,568 0.00199	2,377,385 0.00815	82,995 0.00028	69,143 0.00024	19,558,103 0.06703	1,416,190 0.00485	14,852,083 0.05090	1,112,708 0.00381	1,026,687 0.00352	874,901 0.00300	1,523,285	33,064 0.00011	125,606 0.00043	Commodity Cost
20 21																
23	Average & Excess Demand 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	
	MERC Monthly Coincident Peak (therms Class Monthly NCP (therms)	108,581,065 117,638,322	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
27	Monthly Average Demand (therms) Monthly Process Demand (therms)	72,965,727 44,672,595	59,791 265,891	245,262 1,069,028	8,562 25,044	7,133 7,319	2,334,585 2,785,789	168,956 201,610	1,771,902 2,114,359	132,750 158,406	137,155 133,222	116,878 113,526	203,495 197,660		16,780 89,019	0
	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
32 33	Average & Excess Demand (therms -	108,581,065	271,774 0.00250	1,097,548 0.01011	28,528 0.00026	12,968 0.00012	4,555,562 0.04196	329,690 0.00304	3,457,580 0.03184	259,040 0.00239	243,366 0.00224	207,387 0.00191	361,080 0.00333	9,408 0.00009	87,750 0.00081	0 Average & Excess
34 35 36	Average Demand % Excess Demand %	67.20% 32.80%														
39 40 41 42 43 44	Salaries & Wages Production Transmission Destruition Castomer Acovites Castomer Acovites Customer Sales TOTAL SALARIES & WAGES	387,807 2,002 10,045,148 1,671,703 552,320 - 12,658,979														
49 50 51 52 53	Salarise & Wegee - Rate Schodule Production Transmission Distribution Gustomer Accounting Customer Accounting	387,807 2,002 10,045,148 1,671,703 552,320	828 8 37,913 514 170	3,395 32 160,884 433 143	119 1 3,815 61 20	99 0 1,773 7 2	32,317 125 628,818 220,280 72,779	9 42,871 15,569	24,528 88 440,329 21,594 7,134	1,838 5 24,157 91 30	1,899 7 34,084 273 90	1,618 4 21,269 50 17	2,817 7 34,707 14 4	61 1 2,801 61 20	232 2 11,007 47 16	Sales Weighted Peak Demand excl. FT Weighted Peak Demand excl. FT Customers Customers
54 55 56	Customer Sales TOTAL SALARIES & WAGES Percentage	- 12,658,979 1.0000	39,432 0.0031	- 164,887 0.0130	- 4,015 0.0003	- 1,881 0.0001	954,319 0.0754	- 65,931 0.0052	- 493,673 0.0390	- 26,120 0.0021	- 36,352 0.0029	- 22,957 0.0018	- 37,549 0.0030	2,943 0.0002	- 11,304 0.0009	Customers Salaries & Wages

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

Exterr	nal Allocation Methods	[A]	[B]	[K]	[L]	[M]	[N]	[0]	[P]	[C]	[D]	[E]	[F]	[G]	[H]	[1]	[J]	[L]
LINE			MERC	CONSOLIDA TED Electric Generation -	ED C&I Firm/Interrupti			C&I FIRM Class	C&I FIRM Class		Transport-NNG		Transport-NNG C&I		Transport-NNG C&I INT Class 5 - CIP	Transport-NNG Electric Generation	Transport-NNG Electric Generation INT Class 2 - CIP	
NO.	DESCRIPTION OF ALLOCATION DAT	ΓA	CORPORATE	Class 1	ble Class 2	FIRM Class 2	3	4	5 - CIP Exempt	Exempt	C&I INT Class 2	C&I INT Class 3	INT Class 4	INT Class 5	Exempt	INT Class 2	Exempt	SOURCE OR ALLOCATION FACTOR
1	Meter Count - Total Annual Total Customers		2.968.170	12	48	383	274	12	12	12	244	450	81	48	72	12	12	Line 27
2	Weighting Factor - Meters		2,900,170	1.492.70	1.827.72	1.827.72	3.847.31	2.650.24	2.650.24	1.492.70	1.827.72		2.650.24	2.650.24	2.650.24	1.492.70		Lille 27
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
6 7																		
8	Customers - Transport																	
9	Total Transport Meter Counts		2,998	-	-	383	274	12	12	12	244	450	81	48		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																		
12	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		Customers - Telemeter
16	5																	
17																		
18	Commodity Cost		291,791,556	8,511	150,037	-	-	-	-	-	-	-	-	-	-	-	-	
19	Percentage		1.00000	0.00003	0.00051	-	-	-	-	-	-	-	-	-	-	-	-	Commodity Cost
20 21																		
21	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 (thern	ns	108,581,065	10,011	240,022	1,707,040	0,400,000	1,200,000	0,000,001	01,011,014	1,404,000	10,002,002	12,100,000	0,000,002	201,002,001	1,007,002	2,000,200	
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	,																	
27	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	Marth Francisco (ditaria)		05 045 000	700	17.011		00.004		400.004	4 440 047	04.000	070.004	100.001	057.000	0.054.004	400.005	055 440	0
30 31	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	3,354,884	163,335	355,413	U
32	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
33	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 %		67.20%															
35	Excess Demand %		32.80%															
36																		
37	0-1																	
38 39	Salaries & Wages Production		387,807															
39 40	Transmission		387,807															
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																		
47	Salaries & Wages - Rate Schedule																	
49	Production		387,807	16	277	-	-	-	-	-	-	-		-				Sales
50	Transmission		2,002	0	1	7	17	4	17	-	6	58	34	22		4		Weighted Peak Demand excl. FT
51	Distribution		10,045,148	507	4,981	35,991	83,343	17,573	84,086	-	29,705		172,541	110,058		19,027	36,469	Weighted Peak Demand excl. FT
52	Customer Accounting		1,671,703	7	27	216	155	7	7	7	137	254	46	27	41	7	7	Customers
53	Customer Services		552,320	2	9	71	51	2	2	2	45	84	15	9	13	2		Customers
54 55	Customer Sales TOTAL SALARIES & WAGES		12.658.979	-	5.295	36.285	83.566	17.585	- 84.112	- 9	29.893	289.927	172.636	110.116	- 54	- 19.040	36.486	Customers
56	Percentage		12,658,979	0.0000	0.0004	0.0029	0.0066	0.0014	0.0066	0.0000	29,893	0.0229	0.0136	0.0087	0.0000	0.0015	0.0029	Salaries & Wages
	shago			0.0000	0.0004	0.0028	0.0000	0.0014	0.0000	0.0000	0.0024	0.0228	0.0100	0.0007	0.0000	5.0015	0.0020	Gulando a Magoo

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External	Allo	catio	o Me	thode	

Exterr	nal Allocation Methods																	
	[A	d]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	[E]	[F]	[G]	[G]	[H]	[1]	[J]	[K]	[L]
						Transport-NNG	Transport-NNG	C&I										
				Transport-NNG C&I		C&I	C&I	Firm/Interruptible			LVI-NNG Flex	LVI-NNG Flex	LVI-NNG Flex				Transport-	
LINE			MERC	Firm/Interruptible	Firm/Interruptible		Firm/Interruptible	Class 5 - CIP	Transport for	LVJ-NNG Flex	Transport (Cust		Transport (Cust	LVJ-NNG Flex	LVJ-NNG Flex	LVJ-NNG Flex	CONSOLIDATED C&I	
NO.	DESCRIPTION OF ALLOCATION DATA		CORPORATE	Class 2	Class 3	Class 4	Class 5	Exempt	Resale	Transport (Cust "A")	"B")	"C")	"D")	Transport (Cust "E")	Transport (Cust "F")	Transport (Cust "G")	FIRM Class 2	SOURCE OR ALLOCATION FACTOR
1	Meter Count - Total Annual Total Customers		2.968.170	70	208	23	12	60	12	12					36	12	396	Line 27
2	Weighting Factor - Meters		2,908,170	1,827.72		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		Line 27
3	Estimated Cost of Meters - Acct 381		1.426.788.654	1,827.12		2,050.24	2,050.24	2,050.24	44.621		2,030.24	2,030.24	2,030.24	2,030.24	2,050.24 95.408	2,050.24		
5	Percentage		1.00000	0.00009		0.00004	0.00002	0.00011	0.00003						0.00007	0.00002	0.00051	Meters
6	r droomage		1.00000	0.00000	0.00000	0.00004	0.00002	0.00011	0.00000	0.00002					0.00001	0.00002	0.00001	incluio
7																		
8	Customers - Transport																	
9	Total Transport Meter Counts		2,998	70		23	12		12		-	-	-	-	36	12		Line 27
	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																		
				70	208			60										
	Total Telemetered Counts		8,023			23	12		12				-	-	36			Line 27
15 16	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
10																		
18	Commodity Cost		291,791,556			_			-		_	_	-	_			-	
			1.00000	-				-		-	-				-			Commodity Cost
20	r droonlage		1.00000															commonly cost
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															
	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																		
	Monthly Average Demand (therms)		72,965,727	33,103		374,678	355,394	4,886,654	27,416		0	0	0	0	326,896	104,163		0
	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	Marth Free Development (Marth)		05 045 000	7 000	400.004	00 705	10.000	050 400	6.346	07.704			0	0	44.005	10.001	00.407	0
30	Monthly Excess Demand (therms)		35,615,338	7,662	169,304	86,725	40,099	253,168	0,340	67,761	0	0	0	U	44,605	48,624	30,487	U
	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
			1.00000	0.00038		0.00425	0.00364	0.04734	0.00031	0.00424	-	-	-	-	0.00342	0.00141	0.00144	Average & Excess
34	Average Demand %		67.20%															
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 44	Customer Services Customer Sales		552,320															
44			12.658.979															
45	TO THE SALARIES & WASES		12,030,979															
47																		
48	Salaries & Wages - Rate Schedule																	
49	Production		387,807		-	-	-	-	-	-		-	-		-	-		Sales
50	Transmission		2,002	2		13	10		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		13	7	34	7	7	-	-	-	-	20		223	Customers
53	Customer Services		552,320	13	39	4	2	11	2	2	-	-	-	-	7	2	74	Customers
54	Customer Sales		-	-	-	-	-	-		· · ·	-		-	-	-	· · · ·	-	Customers
55 56			12,658,979	8,280		63,933 0.0051	51,994 0.0041	714,843	4,999		-	-	-	-	27	9 0.0000	31,492	Salaries & Wages
20	Percentage		1.0000	0.0007	0.0105	0.0051	0.0041	0.0565	0.0004	U.0000	-	-	-	-	0.0000	0.0000	0.0025	Salaries & wages

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

External Allocation Methods

Extern	al Allocation Methods												
	[A]	[B]	[K]	[L]	[M]	[C]	[C]	[D]	[E]	[F]	[G]	[G]	[L]
			Transport-		_	Transport-		_	_		Transport-	CONSOLIDATED	
			CONSOLIDATED	Transport-	Transport-	CONSOLIDATED	Transport-	Transport-	Transport-	Transport-	CONSOLIDATED	C&I	
LINE		MERC		CONSOLIDATED		C&I FIRM Class 5 -					C&I Firm/Interruptible		
NO.	DESCRIPTION OF ALLOCATION DATA	CORPORATE	CIP Exempt	C&I FIRM Class 3	C&I FIRM Class 4	CIP Exempt	C&I INT Class 2	C&I INT Class 3	C&I INT Class 4	C&I INT Class 5	Class 3	Class 5 - CIP	SOURCE OR ALLOCATION FACTOR
1	Meter Count - Total Annual												
2	Total Customers	2,968,170	12	195		24	81	162		12	23		Line 27
3	Weighting Factor - Meters		1,827.72	3,847.31	2,650.24	2,650.24	1,827.72		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		24	81			12	23		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	0.00299	0.01012	0.02024	0.00145	0.00150	0.00289	0.00150	Customers - Telemeter
16	-				1.10140						1.00200		
17													
18	Commodity Cost	291,791,556						-	_				
19	Percentage	1.00000											Commodity Cost
	reicentage	1.00000	-		-		-	-	-	-		-	Commonly 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		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 %	67.20%											
35	Excess Demand %	32.80%											
36	Excoso bomana x	02.0070											
37													
38	Salaries & Wages												
		007.007											
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	-	-	-	-	-	-	-	-	-	-	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			57,813	7,130		Weighted Peak Demand excl. FT
52	Customer Accounting	1,671,703	7	110		14	46	91		7	13	7	Customers
53	Customer Services	552,320	2	36	2	4	15			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	Guidemans
56	Percentage	12,038,979	0.0001	0.0055	0.0016	0.0454	0.0008	0.0052	0.0017	0.0046	0.0006	0.0116	Salaries & Wages
50	i oroonago	1.0000	0.0001	0.0000	0.0010	0.0404	0.0000	0.0032	0.0017	0.0040	0.0000	0.0110	Galarico a Wages

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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;
 - 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.

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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 <u>not</u> 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.

<u>Group demand – interruptible:</u>

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

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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.

<u>Weighted peak demand – excluding Farm Taps and bypass risk</u> <u>customers¹:</u>

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 customers 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.

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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.

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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

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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

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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.

<u>Customers – Residential:</u>

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.

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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

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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

		Total	
Line			Loaded
No.	Activity	Cost	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

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document 12 Class Cost of Service Study Schedule 1.6 Justification of Income Tax Allocation Method Page 1 of 3

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 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:

 $\mathsf{RR} = (\mathsf{RB}^*\mathsf{r}) + \mathsf{OE} + \mathsf{IT},$

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 , or TI = RB*r + IT

Note that Income Taxes are inclusive of any additional income taxes required upon return deficiency, and as long as the Depreciation Expense included in OE represents book depreciation, the Taxable Income (TI) formula above holds true.

Algebraic formula for Income Taxes:

 $IT = k^*TI$

Where: k is a fixed variable, i.e. a fixed percentage of income

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document 12 Class Cost of Service Study Schedule 1.6 Justification of Income Tax Allocation Method Page 2 of 3

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):

TI = RB*r + k*TI, or TI - k*TI = RB*r, or TI (1 - k) = RB*r, orTI = RB*r / (1-k)

Using the Income Taxes (IT) formula above, and using algebraic substitution of Taxable Income (TI): IT = $k^*((RB^*r) + IT)$, or IT = $k^*RB^*R + k^*IT$, or IT - $k^*IT = k^*RB^*r$, or IT (1 - $k) = k^*RB^*r$, or IT (1 - $k^*RB^*r / (1-k)$

These algebraic formulas are representative of both system-wide and customer class situations.

The above algebraic formulas represent a simplified example of how the calculation and assignment of Income Taxes (IT) by customer class on the basis of Taxable Income (TI), assuming all customer classes have a zero revenue deficiency; will yield the same outcome as the allocating Income Taxes (IT) on the basis of Rate Base (RB). This is clearly discernable via the Taxable Income (IT) algebraic formula above, which is a component of fixed variables, r and k, and of Rate Base (RB), and via the Income Taxes (IT) algebraic formula above, which is a component of fixed variables, r and k, and of Rate Base (RB).

Therefore, through the use of simple, algebraic formulas, allocating income taxes across customer classes on the basis of rate base is reasonable: it is consistent with the calculation and assignment of income taxes on the basis on net taxable income that fully and only reflects the CCOSS; i.e. net taxable income that is assuming a zero revenue deficiency for all customer classes.

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document 12 Class Cost of Service Study Schedule 1.6 Justification of Income Tax Allocation Method Page 3 of 3

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.

Minnesota Energy Resources Corporation Docket No. G011/GR-22-504 Informational Requirement Document 12 Cost of Service Study Schedule 1.7 Page 1 of 3

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 break points. 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.

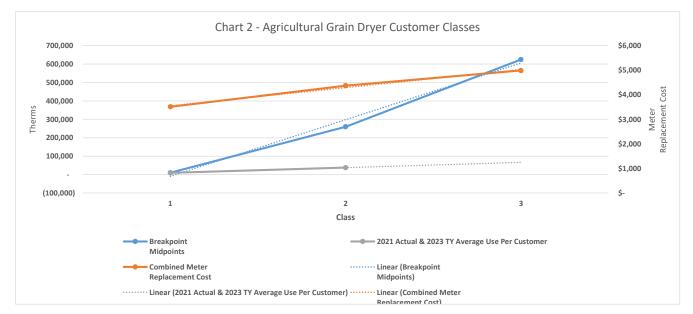


Commercial and Industrial Customer Classes:

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Table 1 - Commerical & Industrial Customer Classes									
	Breakpoint	2021 Actual & 2023 TY	Combined Meter						
	Midpoints	Average Use Per Customer	Rep	lacement 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					
	1 2 3 4	Breakpoint Midpoints 1 750 2 50,751 3 550,001 4 1,500,001	Breakpoint Midpoints 2021 Actual & 2023 TY Average Use Per Customer 1 750 831 2 50,751 7,962 3 550,001 256,102 4 1,500,001 1,513,508	Breakpoint Midpoints 2021 Actual & 2023 TY Average Use Per Customer Co Rep Rep 3 1 750 Average Use Per Customer \$ 2 50,751 7,962 \$ 3 550,001 256,102 \$ 4 1,500,001 1,513,508 \$					

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:

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Table 2 - Agricultural Grain Dryer Customer Classes									
	Breakpoint	2021 Actual & 2023 TY	Combined Meter						
Class	Midpoints	Average Use Per Customer	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								
	Breakpoint 2021 Actual & 2023 TY			ned Meter				
Class	Midpoints	Average Use Per Customer	Replacement Cos					
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

	DESCRIPTION	NNG Class 5	Consolidated Class 5	All Flex (ex. MI)	All Power Gen Class 2
1	Production:				<u> </u>
2	Firm Demand Related	11,550	23,460	2,777	22,999
3	Interruptible Demand Related	19,279	925	221	102
4	Total Production	30,828	24,385	2,998	23,101
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	84,148	104,607	0	3,419
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	438,501	468,660	1,968	27,506
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:	18,034	4,243	5,304	3,183
34		-		-	•
35	Customer Services (Acct 907-910):	57	13	17	10
36	Customer Sales (Acct 911-917):	0	0	0	0
37	Total Customer:	18,091	4,257	5,321	3,193
38					
39	Total Incremental Costs	589,603	606,152	15,591	60,401
40					
41	MERC Proposed Revenues	2,448,425	653,070	524,338	579,810

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

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
	LVI-NNG Flex Transport (Cust "B")	\$0	0.0%	\$0	\$0	0
	LVI-NNG Flex Transport (Cust "C")	\$0	0.0%	\$0	\$0	0
	LVI-NNG Flex Transport (Cust "D")	\$0	0.0%	\$0	\$0	0
	LVJ-NNG Flex Transport (Cust "E")	\$0	0.0%	\$0	\$0	0
	LVJ-NNG Flex Transport (Cust "F")	(\$61,989)	-32.9%	\$188,538	\$0	3,922,750
	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 Transport-CONSOLIDATED C&I Firm/Interruptible Class 5 - CIP Exempt	(\$18,561) \$489,081	-34.2%	\$54,237	\$0	470,213
61			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

			[A]	[B] = [C] / [A]	[C]	[D] (i.e. 2" main)	[E] = [A] x [D]
				- [C] / [A]		(1.e. 2 main)	- [A] X [D]
Line				Current	Current	Minimum	Minimum
No.	Material	Pipe Size	Quantity	Unit Cost	System Cost	Unit Cost	System Cost
					•		<u> </u>
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	Subto	otal: 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	Sub	total: Steel	7,484,052		\$213,438,896		\$86,964,684
27		-		-		-	
28	Com	pany Total	27,445,951		\$526,581,051		\$333,893,375
29		=		=		=	

³⁰

31 Derivation of Customer and Capacity Related Costs for Distribution Mains

32						
33		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						