



202 South Main Street
Le Sueur, Minnesota 56058
Toll Free: (888) 931-3411
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July 16, 2015

VIA ELECTRONIC FILING

Mr. Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101-2147

Re: **Petition for Approval of Depreciation Certificate**
Docket No. G022/D-15-_____

Dear Mr. Wolf:

Attached hereto, please find Greater Minnesota Gas, Inc.'s Petition for Approval of Depreciation Certificate, along with a Summary of Filing. All individuals on the attached service list have been electronically served as appropriate.

Thank you for your assistance. Please do not hesitate to contact me should you have any questions or concerns or if you require additional information. My direct dial number is (507) 665-8657 and my email address is kanderson@greatermngas.com

Sincerely,

GREATER MINNESOTA GAS, INC.

/s/
Kristine A. Anderson
Corporate Attorney

Enclosure
cc: Service List

CERTIFICATE OF SERVICE

I, Kristine Anderson, hereby certify that I have this day served a true and correct copy of the following document to all persons at the addresses indicated on the attached list by electronic filing, electronic mail, or by depositing the same enveloped with postage paid in the United States Mail at Le Sueur, Minnesota:

**Greater Minnesota Gas, Inc.'s Summary of Filing
and Petition for Approval of Depreciation Certificate
Docket No. G022/D-15-_____**

filed this 16th day of July 2015.

/s/ Kristine A. Anderson
Kristine A. Anderson, Esq.
Corporate Attorney
Greater Minnesota Gas, Inc.

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Julia	Anderson	Julia.Anderson@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota St St. Paul, MN 551012134	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2015
Kristine	Anderson	kanderson@greatermngas.com	Greater Minnesota Gas, Inc.	202 S. Main Street Le Sueur, MN 56058	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2015
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2015
Brian	Gardow	bgardow@greatermngas.com	Greater Minnesota Gas, Inc.	PO Box 68 Le Sueur, MN 56058	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2015
Nicolle	Kupser	nkupser@greatermngas.com	Greater Minnesota Gas, Inc.	202 South Main Street P.O. Box 68 Le Sueur, MN 56058	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2015
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2015
Greg	Palmer	gpalmer@greatermngas.com	Greater Minnesota Gas, Inc.	PO Box 68 202 South Main Street Le Sueur, MN 56058	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2015
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2015
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2015

**STATE OF MINNESOTA
BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION**

Beverly Jones Heydinger
Nancy Lange
Dan Lipschultz
John Tuma
Betsy Wergin

Chair
Commissioner
Commissioner
Commissioner
Commissioner

Docket No. G022/D-15-_____

In the Matter of Greater Minnesota
Gas, Inc.'s Petition for Approval
of Depreciation Certificate

SUMMARY OF FILING

Please take notice that on July 16, 2015, Greater Minnesota Gas, Inc. ("GMG") filed with the Minnesota Public Utilities Commission a Petition for Approval of Depreciation Certificate. The filing requests approval of depreciation and salvage rates that are consistent with the prior depreciation order.

Dated: July 16, 2015

/s/ Kristine A. Anderson
Kristine A. Anderson
Corporate Attorney
Greater Minnesota Gas, Inc.
202 S. Main Street
Le Sueur, MN 56068
Phone: 888-931-3411

**STATE OF MINNESOTA
BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION**

Beverly Jones Heydinger	Chair
Nancy Lange	Commissioner
Dan Lipschultz	Commissioner
John Tuma	Commissioner
Betsy Wergin	Commissioner

Docket No. G022/D-15-_____

In the Matter of Greater Minnesota
Gas, Inc.'s Petition for Approval
of Depreciation Certificate

**PETITION FOR APPROVAL
OF DEPRECIATION CERTIFICATE**

Greater Minnesota Gas, Inc. ("GMG") hereby submits for filing a Petition for Approval of Depreciation Certificate pursuant to Minnesota Rules Parts 7825.0500 to 7825.0900. As identified below, various components of the Petition are appended hereto as Attachments as reflected within the appropriate section.

SUMMARY OF FILING

Pursuant to Minnesota Rule Part 7829.1300, Subpart 1, a one-paragraph summary of this filing, sufficient to apprise potentially interested parties of its nature and general content, accompanies this filing.

SERVICE ON REQUIRED AND INTERESTED PARTIES

Pursuant to Minnesota Rule Part 7829.1300, Subpart 2, GMG served a copy of this Report on the Residential Utilities Division of the Office of the Attorney General. Pursuant to Minnesota Rule Part 7825.2840, GMG served the Summary of Filing and Notice of Availability of Report on all parties reflected on the accompanying Certificate of Service and Service List.

GENERAL FILING INFORMATION

Pursuant to Minnesota Rule Part 7829.1300, Subpart 3, the following specific content is provided:

A. Name, Address and Telephone Number of the Utility

Greater Minnesota Gas, Inc.
202 South Main Street
P.O. Box 68
Le Sueur, Minnesota 56058
Telephone: (888) 931-3411

B. Name, Address and Telephone Number of the Attorney for Utility

Outside Counsel: Eric F. Swanson
Winthrop & Weinstine, P.A.
225 South Sixth Street, Suite 350
Minneapolis, Minnesota 55402-4629
Telephone: (612) 604-6400

In-House Counsel: Kristine A. Anderson
Corporate Attorney
Greater Minnesota Gas, Inc.
202 S. Main Street
Le Sueur, MN 56068
Phone: 888-931-3411

C. Date of Filing and Proposed Effective Date of Rate Change

Date Filed: July 16, 2015
Proposed Effective Date: January 1, 2015

D. Statute Controlling Time Frame for Processing Filing

Greater Minnesota Gas, Inc. is unaware of any statute that controls the time frame for processing this filing by the Commission.

E. Utility Employee Responsible for this Filing (and Signature):

/s/ Kristine A. Anderson
Kristine A. Anderson, Esq.
Corporate Attorney

OVERVIEW

GMG, a relatively young company, is approximately twenty years old; and, its first main and distribution lines were put in service in 1996. Its service territory included approximately 700 miles of pipe at the end of 2014, and GMG serves customers in three Minnesota districts. Currently, GMG provides service to approximately 5,900 customers, most of which had no option for natural gas service until GMG delivered gas to their towns. GMG's system is primarily constructed with plastic mains and service lines. GMG limits its use of steel pipe to town border stations, bridge crossings, railroad crossings, and other areas by necessity.

GMG became subject to Commission jurisdiction in 2002 based upon its growth. At that time, GMG was ordered to submit a depreciation study on or before filing its first general rate case. (Order, Dkt. No. G022/M-03-117, August 28, 2003.) GMG filed its initial Petition for Approval of Depreciation Certification contemporaneously with its first initial rate case on April 30, 2004. GMG filed its most recent petition regarding depreciation certification in January, 2010; and, given the infancy of GMG's system, heavy reliance was placed on industry standards for determining appropriate depreciation rates. GMG's Petition was approved by the Commission

subject to a few modifications recommended by the Department and/or Commission staff. (Order, Dkt. No. G022/D-10-78, March 19, 2010.) That order required GMG to file its next five-year depreciation study by August 1, 2014.

Since the 2010 depreciation certification was received, GMG has undergone five substantial leadership changes; and, none of the executive or regulatory employees from 2010 remain at GMG. Unfortunately, the ordered depreciation and salvage rates were not incorporated into GMG's financial methods; there was no record of the depreciation certification placed on GMG's continuing regulatory calendar; nor was any discussion about it ever passed down from one leadership team to the next. In fact, GMG's current team was unaware of the prior depreciation requirements and tardy filing until a Department staff member casually mentioned the late filing to GMG personnel while walking through the skyway following the April 23, 2015 Commission meeting. GMG is very appreciative that it was brought to the Company's attention; and, GMG hastened to investigate the situation and perform a depreciation study. GMG apologizes for the oversight; and, GMG recognizes that, as the Department noted in its prior comments, "[r]eceiving a timely five-year depreciation study plays an important role in ensuring that the depreciation expense filed in a rate case is accurate." (Comments of the Minnesota Office of Energy Security, Dkt. No. G022/D-10-78, March 19, 2010.) GMG's review of the depreciation certification history also led it to determine that the Company has not been funding a depreciation reserve at the required salvage rate as it should have been doing. GMG regrets that situation and this Petition sets forth a proposed means to appropriately fund the depreciation reserve without an adverse impact on GMG's ratepayers.

As the Commission is aware, GMG has taken substantial steps to improve its regulatory compliance and has made significant strides in that regard. GMG remains committed to meeting the requisite regulatory requirements and working proactively with the Department and Commission. In light of the delayed filing of its depreciation study, GMG provided information based on a full six-year period ending December 31, 2014, rather than providing five years of information as directed by the prior order. In addition, the filing illustrates what has been done with GMG's financial statements, what should have been done to fund a reserve, GMG's plan for retroactively funding the reserve, and GMG's proposal depreciation structure for 2015 through 2019.

DISCUSSION

The Commission is charged with establishing "proper and adequate rates and methods of depreciation, amortization, or depletion in respect of utility property" and utilities are required to conform their respective accounts to the fixed rates and methods. Minn. Stat. § 216B.11 (2014). Once a utility's depreciation rates and methods are certified by a Commission order, they are binding and remain in effect until the next certification. Minn. R. Part 7825.0900.

The purpose of each depreciation study is to determine the appropriate average service life, net salvage rate, and accrual for each plan account; all of which is used as the basis for depreciation rates; and, to propose changes deemed appropriate to align allowed depreciation expenses more closely with those incurred as a practical matter. The instant study incorporates all property employed in providing natural gas service. Due to GMG's limited historical experience, GMG

has continued to rely upon the experience of more mature natural gas distribution companies as resources for examining average life and salvage values. Given the relative modernity of GMG's gas delivery system, GMG recommends that the previously ordered rates remain in place at this time.

This Petition contains information required pursuant to the Commission Rules governing a utility's petition for depreciation certification, specifically including information required by Minn. R. Part 7825.0700.

A. Depreciation Methodology and Schedules Required by Minn. R. 7825.0700, Subp. 1.

As required by Minn. R. Part 7825.0800 and the Commission's Order in Dkt. No. G022/D-04-671, GMG employed straight line depreciation methodology for calculation of depreciation accruals for all depreciable property. Rates were previously predicated on industry standard practices for the average service life of utility plant in service components; and, proposed rates are consistent with those in the Commission's most recent Order. Since GMG still has not experienced significant system component replacement or retirement due to aging, it is not proposing any changes to established rates. Attachment A, appended hereto, provides GMG's plant in service detail from 2009 through 2014. For illustrative purposes, GMG included both the in service detail as it was actually included in GMG's financial statements and JAR reports; and, the retroactively modified in service detail from 2010 through 2014 to show what the salvage rate should have been if GMG's prior personnel had applied the rates set forth in the prior order. Importantly, the plant in service detail demonstrates that the vast majority of GMG's plant is still in its infancy, as GMG's plant in service grew approximately 110% over a three period from \$14,442,462 in 2012 to \$30,641,263 in 2014.

GMG acknowledges that the depreciation rates and methods dictated by the Commission's 2010 order were not correctly incorporated into GMG's books and, as such, its historic application of the depreciation rates is incorrect. GMG proposes that it adjust its depreciation schedule effective January 1, 2015 to bring it into accord with the schedule that the Commission ordered; and that, as new property is placed in service, the appropriate average service life be attached. The schedules attached hereto reflect adjustments that should have been made had GMG correctly applied the ordered depreciation schedule. The requisite plant in service by primary account is set forth in by year in Attachment A.

Similarly, an analysis of GMG's depreciation reserve also appeared in Attachment A. The salvage account should have a balance of approximately \$516,000 through the end of 2014. Since GMG was not accounting for a salvage reserve, GMG proposes that it fund the account for 2010 through 2014 over a five year period, in addition to placing the requisite annual amount in the depreciation reserve fund. GMG will agree that, in the event that it files a rate case, GMG will exclude the unrecovered salvage funding for 2010 through 2014 from the rate base in a future rate case. To that extent, GMG's ratepayers will not sustain any adverse impact as a result of GMG's error.

Finally, the summary of annual depreciation accruals is reflected in Attachment B, appended hereto.

B. Additional Discussion Required by Minn. R. 7825.0700, Subp. 2.

GMG's system is still relatively new; hence, GMG still does not have sufficient empirical data to engage in a meaningful study of its own system service life and salvage. Accordingly, GMG again relied on the information made available via depreciation studies of other natural gas utilities that have historic information to providing an articulable basis for them. GMG recommends continued use of the most recently ordered depreciation rates for its accounts, as they are reasonable and consistent with the approach of other natural gas utilities.

While GMG intends to continue its normal course of continued investment in growing its natural gas distribution business, GMG does not anticipate any major future additions or retirements to its plant accounts that would likely have a material effect on the current certification results or proposal. GMG's current planned capital expenditures are discussed in detail in its 2015-2016 capital structure docket, namely: Docket No. G022/S-14-1051.

REQUEST FOR COMMISSION ACTION

GMG submits this Petition for Approval of Depreciation Certification in accordance with Minnesota Public Utilities Commission Rules Parts 7825.0500 through 7825.0900. GMG respectfully requests that the Commission approve its proposed Depreciation Certification.

Dated: July 16, 2015.

Respectfully submitted,

/s/ Kristine A. Anderson
Kristine A. Anderson
Corporate Attorney
Greater Minnesota Gas, Inc.
202 S. Main Street
Le Sueur, MN 56068
Phone: 888-931-3411



GAS PLANT IN SERVICE

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
Intangible plant							
301	Organization	3,324			-3,324		0
302	Franchises and consents						
303	Misc. intangible plant*						
	Total intangible plant	3,324			-3,324		0
Production Plant							
<u>Mfd. gas production plant:</u>							
304	Land and land rights						
305	Structures & Improvements						
306	Boiler plant equipment						
307	Other power equipment						
308	Coke ovens						
309	Producer gas equipment						
310	Water gas generating equip.						
311	Liquefied petro. gas equip.						
312	Oil gas generating equip.						
313	Generating equip. - Other processes						
314	Coal, coke, and ash handling equip.						
315	Catalytic cracking equip.						
316	Other reforming equip.						
317	Purification equip.						
318	Residual refining equip.						
319	Gas mixing equip.						
320	Other equip.						
325-47	Natural Gas Production Plant						
	Total production plant	0					0

(Continued on next page)

State the nature of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.

301: Adjusted Organization Cost to confirm with GAAP per audited financial statements.



GAS PLANT IN SERVICE

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
	<u>Natural Gas Storage</u>						
350-363	Underground Storage Plant						
364	Liquefied natural Gas Plant						
	Total natural gas storage						
	<u>Transmission Plant</u>						
365.1	Land and land rights						
365.2	Rights-of-way						
366	Structures and Improvements						
367	Mains						
368	Compressor station equip.						
369	Measuring and regulating station equip.						
370	Communication equip.						
371	Other equip.						
	Total Transmission						
	<u>Distribution Plant</u>						
374	Land and land rights	29,329					29,329
375	Structures & Improvements						
376	Mains	7,482,908	557,480				8,040,388
377	Compressor station equip.	0					
378	Meas. & reg. sta. equip.-gen.	468,562					468,562
379	Meas. & reg. sta. equip. + CG.						
380	Services	2,992,398	188,509				3,180,907

(Continued on next page)



ANALYSIS RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits		debits		TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
			ACCRUALS (b)	GR. SALV. (c)	RETIREMENT (d)	REMOVAL (e)		
<u>Intangible Plant</u>								
301	Organization	3,324					3,324	0
302	Franchises and consents							
303	Misc. intangible plant							
	Total intangible plant	3,324					3,324	0
<u>Production Plant</u>								
<u>Mfd. gas production plant:</u>								
305	Structures & Improvements							
306	Boiler plant equipment							
307	Other power equipment							
308	Coke ovens							
309	Producer gas equipment							
310	Water gas generating equip.							
311	Liquefied petro. gas equip.							
312	Oil gas generating equip.							
313	Generating equip. - Other processes							
314	Coal, coke, and ash handling equip.							
315	Catalytic cracking equip.							
316	Other reforming equip.							
317	Purification equip.							
318	Residual refining equip.							
319	Gas mixing equip.							
320	Other equip.							
325-47	Natural Gas Production Plant							
	Total production plant							

(Continued on next page)

301: Adjusted Organization Cost to confirm with GAAP per audited financial statements.



ANALYSIS OF RESERVES

		<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.	B.O.Y. BALANCE	ACCRUALS	GR. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	(a)	(b)	(c)	(d)	(e)	(f)
<u>Natural Gas Storage</u>							
350-363	Underground Storage Plant						
364	Liquefied Natural Gas Plant						
	Total natural gas storage						
<u>Transmission Plant</u>							
365.1	Land and land rights						
365.2	Rights-of-way						
366	Structures and Improvements						
367	Mains						
368	Compressor station equip.						
369	Measuring and regulating station equip.						
370	Communication equip.						
371	Other equip.						
	Total Transmission						
<u>Distribution Plant</u>							
374	Land and land rights						
375	Structures & Improvements						
376	Mains	974,204	155,560				1,129,764
377	Compressor station equip.						
378	Meas. & reg. sta. equip. -gen.	54,646	9,463				64,109
379	Meas. & reg. sta. equip. +CG.						
380	Services	406,878	61,734				468,612

(Continued on next page)

(Minnesota Gas Jurisdiction)
For Calendar Year 2010



SUMMARY OF ACCRUALS

		S/L STRAIGHT LINE METHOD							
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT	ESTIMATED NET SALVAGE		DEPRECIATION	NET	SERVICE &	ANNUAL	S/L
		(a)	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<u>Intangible Plant</u>								
301	Organization	_____	_____	_____	_____	_____	_____	_____	_____
302	Franchises and consents	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Intangible Plant</u>								
303	Misc. intangible plant	_____	_____	_____	_____	_____	_____	_____	_____
	Total intangible plant	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Production Plant</u>								
	<u>Mfd. gas production plant:</u>								
304	Land and land rights	_____	_____	_____	_____	_____	_____	_____	_____
305	Structures and Improvements	_____	_____	_____	_____	_____	_____	_____	_____
306	Boiler plant equipment	_____	_____	_____	_____	_____	_____	_____	_____
307	Other power equipment	_____	_____	_____	_____	_____	_____	_____	_____
308	Coke ovens	_____	_____	_____	_____	_____	_____	_____	_____
309	Producer gas equip.	_____	_____	_____	_____	_____	_____	_____	_____
310	Water gas generating equip.	_____	_____	_____	_____	_____	_____	_____	_____
311	Liquefied petro. gas equip.	_____	_____	_____	_____	_____	_____	_____	_____
312	Oil gas generating equip.	_____	_____	_____	_____	_____	_____	_____	_____
313	Generating equip. -	_____	_____	_____	_____	_____	_____	_____	_____
	Other processes	_____	_____	_____	_____	_____	_____	_____	_____
314	Coal, coke, and ash handling equip.	_____	_____	_____	_____	_____	_____	_____	_____
315	Catalytic cracking equip.	_____	_____	_____	_____	_____	_____	_____	_____
316	Other reforming equip.	_____	_____	_____	_____	_____	_____	_____	_____
317	Purification equip.	_____	_____	_____	_____	_____	_____	_____	_____
318	Residual refining equip.	_____	_____	_____	_____	_____	_____	_____	_____
319	Gas mixing equip.	_____	_____	_____	_____	_____	_____	_____	_____
320	Other equip.	_____	_____	_____	_____	_____	_____	_____	_____
325-47	Natural Gas Production Plant	_____	_____	_____	_____	_____	_____	_____	_____
	Total production plant	_____	_____	_____	_____	_____	_____	_____	_____

Continued on next page



(Minnesota Gas Jurisdiction)
For Calendar Year 2010

SUMMARY OF ACCRUALS

S/L STRAIGHT LINE METHOD									
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT (a)	ESTIMATED NET SALVAGE % (b)	AMOUNT (c)	DEPRECIATION RESERVE (d)	NET BALANCE (e)	SERVICE & LIFE (f)	ANNUAL ACCURAL (g)	S/L % (h)
	<u>Natural Gas Storage</u>								
350-363	Underground Storage Plant	_____	_____	_____	_____	_____	_____	_____	_____
364	Liquefied Natural Gas Plant	_____	_____	_____	_____	_____	_____	_____	_____
	Total natural gas storage	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Transmission Plant</u>								
365.1	Land and land rights	_____	_____	_____	_____	_____	_____	_____	_____
365.2	Rights-of-way	_____	_____	_____	_____	_____	_____	_____	_____
366	Structures & Improvements	_____	_____	_____	_____	_____	_____	_____	_____
367	Mains	_____	_____	_____	_____	_____	_____	_____	_____
368	Compressor station equip.	_____	_____	_____	_____	_____	_____	_____	_____
369	Measuring and regulating	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Station Equip.</u>								
370	Communication equip.	_____	_____	_____	_____	_____	_____	_____	_____
371	Other equip.	_____	_____	_____	_____	_____	_____	_____	_____
	Total Transmission	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Distribution Plant</u>								
374	Land and land rights	29,329	_____	_____	0	29,329	NA	_____	_____
375	Structures & Improvements	_____	_____	_____	_____	_____	_____	_____	_____
376	Mains	8,040,388	_____	_____	1,129,764	6,910,624	50	_____	_____
377	Compressor station equip.	_____	_____	_____	_____	_____	_____	_____	_____
378	Meas. & reg. sta. equip.-gen.	468,562	_____	_____	64,109	404,453	50 & 20	_____	_____
379	Meas. & reg. sta. equip. + CG.	_____	_____	_____	_____	_____	_____	_____	_____
380	Services	3,180,907	_____	_____	468,612	2,712,295	50	_____	_____

Continued on next page

Attachment A - Plant In Service for 2010 Retroactively Modified

Company Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2010)

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GAS PLANT IN SERVICE



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
Intangible plant							
301	Organization	3,324			(3,324)		-
302	Franchises and consents						-
303	Misc. intangible plant*						-
	Total intangible plant	3,324					-
Production Plant							
<u>Mfd. gas production plant:</u>							
304	Land and land rights						-
305	Structures & Improvements						-
306	Boiler plant equipment						-
307	Other power equipment						-
308	Coke ovens						-
309	Producer gas equipment						-
310	Water gas generating equip.						-
311	Liquefied petro. gas equip.						-
312	Oil gas generating equip.						-
313	Generating equip. - Other processes						-
314	Coal, coke, and ash handling equip.						-
315	Catalytic cracking equip.						-
316	Other reforming equip.						-
317	Purification equip.						-
318	Residual refining equip.						-
319	Gas mixing equip.						-
320	Other equip.						-
325-47	Natural Gas Production Plant Total production plant	-					-

(Continued on next page)

State the nature of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.

301: Adjusting Organization Cost to conform with GAAP per audited financial statements.

Attachment A - Plant In Service for 2010 Retroactively Modified

Company

Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2010)

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GAS PLANT IN SERVICE



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
<u>Natural Gas Storage</u>							
350-363	Underground Storage Plant						-
364	Liquefied natural Gas Plant						-
	Total natural gas storage						-
<u>Transmission Plant</u>							
365.1	Land and land rights						-
365.2	Rights-of-way						-
366	Structures and Improvements						-
367	Mains						-
368	Compressor station equip.						-
369	Measuring and regulating station equip.						-
370	Communication equip.						-
371	Other equip.						-
	Total Transmission						-
<u>Distribution Plant</u>							
374	Land and land rights	29,329	-				29,329
375	Structures & Improvements						-
376	Mains	7,482,908	557,480				8,040,388
377	Compressor station equip.						-
378	Meas. & reg. sta. equip.-gen.	468,562					468,562
379	Meas. & reg. sta. equip. + CG.						-
380	Services	2,992,398	188,509				3,180,907

(Continued on next page)



ANALYSIS OF RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits		debits		TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
			ACCRUALS (b)	GR. SALV. (c)	RETIREMENT (d)	REMOVAL (e)		
<u>Intangible Plant</u>								
301	Organization	3,324					3,324	-
302	Franchises and consents							-
303	Misc. intangible plant							-
	Total intangible plant	3,324	-	-	-	-	3,324	-
<u>Production Plant</u>								
<u>Mfd. gas production plant:</u>								
305	Structures & Improvements							-
306	Boiler plant equipment							-
307	Other power equipment							-
308	Coke ovens							-
309	Producer gas equipment							-
310	Water gas generating equip.							-
311	Liquefied petro. gas equip.							-
312	Oil gas generating equip.							-
313	Generating equip. - Other processes							-
314	Coal, coke, and ash handling equip.							-
315	Catalytic cracking equip.							-
316	Other reforming equip.							-
317	Purification equip.							-
318	Residual refining equip.							-
319	Gas mixing equip.							-
320	Other equip.							-
325-47	Natural Gas Production Plant							-
	Total production plant	-	-	-	-	-	-	-

(Continued on next page)



ANALYSIS OF RESERVES

		<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.	B.O.Y. BALANCE	ACCRUALS	GR. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	(a)	(b)	(c)	(d)	(e)	(f)
<u>Natural Gas Storage</u>							
350-363	Underground Storage Plant						-
364	Liquefied Natural Gas Plant						-
	Total natural gas storage						
<u>Transmission Plant</u>							
365.1	Land and land rights						-
365.2	Rights-of-way						-
366	Structures and Improvements						-
367	Mains						-
368	Compressor station equip.						-
369	Measuring and regulating station equip.						-
370	Communication equip.						-
371	Other equip.						-
	Total Transmission						-
<u>Distribution Plant</u>							
374	Land and land rights						-
375	Structures & Improvements						-
376	Mains	974,204	155,560	41,913			1,171,677
377	Compressor station equip.						-
378	Meas. & reg. sta. equip. -gen.	54,646	9,463	4,123			68,232
379	Meas. & reg. sta. equip. +CG.						-
380	Services	406,878	61,734	24,693			493,305

(Continued on next page)



SUMMARY OF ACCRUALS

		S/L STRAIGHT LINE METHOD							
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	ESTIMATED NET SALVAGE	DEPRECIATION	NET	SERVICE &	ANNUAL	S/L	
		(a)	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<u>Intangible Plant</u>								
301	Organization	0	-	-	0	0		-	
302	Franchises and consents							-	
	<u>Intangible Plant</u>								
303	Misc. intangible plant							-	
	Total intangible plant	0	-	-	0	0		-	
	<u>Production Plant</u>								
	<u>Mfd. gas production plant:</u>								
304	Land and land rights							-	
305	Structures and Improvements							-	
306	Boiler plant equipment							-	
307	Other power equipment							-	
308	Coke ovens							-	
309	Producer gas equip.							-	
310	Water gas generating equip.							-	
311	Liquefied petro. gas equip.							-	
312	Oil gas generating equip.							-	
313	Generating equip. -							-	
	Other processes							-	
314	Coal, coke, and ash handling equip.							-	
315	Catalytic cracking equip.							-	
316	Other reforming equip.							-	
317	Purification equip.							-	
318	Residual refining equip.							-	
319	Gas mixing equip.							-	
320	Other equip.							-	
325-47	Natural Gas Production Plant							-	
	Total production plant							-	

Continued on next page

SUMMARY OF ACCRUALS



S/L STRAIGHT LINE METHOD									
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT (a)	ESTIMATED NET SALVAGE % (b)	AMOUNT (c)	DEPRECIATION RESERVE (d)	NET BALANCE (e)	SERVICE & LIFE (f)	ANNUAL ACCURAL (g)	S/L % (h)
<u>Natural Gas Storage</u>									
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
<u>Transmission Plant</u>									
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements								
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
<u>Station Equip.</u>									
370	Communication equip.								
371	Other equip.								
	Total Transmission								
<u>Distribution Plant</u>									
374	Land and land rights	29,329	0.00	-	-	29,329	NA	-	
375	Structures & Improvements					-			
376	Mains	8,040,388	-27.00	41,913	1,129,764	6,868,711	50	155,560	1.93%
377	Compressor station equip.					-			
378	Meas. & reg. sta. equip.-gen.	468,562	-21.00	4,123	64,109	400,330	50 & 20	9,463	2.02%
379	Meas. & reg. sta. equip. + CG.					-			
380	Services	3,180,907	-40.00	24,693	468,612	2,687,602	50	61,734	1.94%

Continued on next page



GAS PLANT IN SERVICE

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
	Intangible plant						
301	Organization	_____	_____	_____	_____	_____	_____
302	Franchises and consents	_____	_____	_____	_____	_____	_____
303	Misc. intangible plant*	_____	_____	_____	_____	_____	_____
	Total intangible plant	_____	_____	_____	_____	_____	_____
	Production Plant						
	<u>Mfd. gas production plant:</u>						
304	Land and land rights	_____	_____	_____	_____	_____	_____
305	Structures & Improvements	_____	_____	_____	_____	_____	_____
306	Boiler plant equipment	_____	_____	_____	_____	_____	_____
307	Other power equipment	_____	_____	_____	_____	_____	_____
308	Coke ovens	_____	_____	_____	_____	_____	_____
309	Producer gas equipment	_____	_____	_____	_____	_____	_____
310	Water gas generating equip.	_____	_____	_____	_____	_____	_____
311	Liquefied petro. gas equip.	_____	_____	_____	_____	_____	_____
312	Oil gas generating equip.	_____	_____	_____	_____	_____	_____
313	Generating equip. - Other processes	_____	_____	_____	_____	_____	_____
314	Coal, coke, and ash handling equip.	_____	_____	_____	_____	_____	_____
315	Catalytic cracking equip.	_____	_____	_____	_____	_____	_____
316	Other reforming equip.	_____	_____	_____	_____	_____	_____
317	Purification equip.	_____	_____	_____	_____	_____	_____
318	Residual refining equip.	_____	_____	_____	_____	_____	_____
319	Gas mixing equip.	_____	_____	_____	_____	_____	_____
320	Other equip.	_____	_____	_____	_____	_____	_____
325-47	Natural Gas Production Plant	_____	_____	_____	_____	_____	_____
	Total production plant	_____	_____	_____	_____	_____	_____

(Continued on next page)

State the nature of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.



GAS PLANT IN SERVICE

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
<u>Natural Gas Storage</u>							
350-363	Underground Storage Plant						
364	Liquefied natural Gas Plant						
	Total natural gas storage						
<u>Transmission Plant</u>							
365.1	Land and land rights						
365.2	Rights-of-way						
366	Structures and Improvements						
367	Mains						
368	Compressor station equip.						
369	Measuring and regulating station equip.						
370	Communication equip.						
371	Other equip.						
	Total Transmission						
<u>Distribution Plant</u>							
374	Land and land rights	29,329	600				29,929
375	Structures & Improvements						
376	Mains	8,040,388	1,161,845				9,202,233
377	Compressor station equip.						
378	Meas. & reg. sta. equip.-gen.	468,562	7,335				475,897
379	Meas. & reg. sta. equip. + CG.						
380	Services	3,180,907	297,289				3,478,196

(Continued on next page)



ANALYSIS RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits	Credits	debits	debits	TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
			ACCRUALS (b)	GR. SALV. (c)	RETIREMENT (d)	REMOVAL (e)		
<u>Intangible Plant</u>								
301	Organization							
302	Franchises and consents							
303	Misc. intangible plant							
	Total intangible plant							
<u>Production Plant</u>								
<u>Mfd. gas production plant:</u>								
305	Structures & Improvements							
306	Boiler plant equipment							
307	Other power equipment							
308	Coke ovens							
309	Producer gas equipment							
310	Water gas generating equip.							
311	Liquefied petro. gas equip.							
312	Oil gas generating equip.							
313	Generating equip. - Other processes							
314	Coal, coke, and ash handling equip.							
315	Catalytic cracking equip.							
316	Other reforming equip.							
317	Purification equip.							
318	Residual refining equip.							
319	Gas mixing equip.							
320	Other equip.							
325-47	Natural Gas Production Plant							
	Total production plant							

(Continued on next page)



ANALYSIS OF RESERVES

		<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.	B.O.Y. BALANCE	ACCRUALS	GR. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	(a)	(b)	(c)	(d)	(e)	(f)
							(g)
<u>Natural Gas Storage</u>							
350-363	Underground Storage Plant	_____	_____	_____	_____	_____	_____
364	Liquefied Natural Gas Plant	_____	_____	_____	_____	_____	_____
	Total natural gas storage	_____	_____	_____	_____	_____	_____
<u>Transmission Plant</u>							
365.1	Land and land rights	_____	_____	_____	_____	_____	_____
365.2	Rights-of-way	_____	_____	_____	_____	_____	_____
366	Structures and Improvements	_____	_____	_____	_____	_____	_____
367	Mains	_____	_____	_____	_____	_____	_____
368	Compressor station equip.	_____	_____	_____	_____	_____	_____
369	Measuring and regulating station equip.	_____	_____	_____	_____	_____	_____
370	Communication equip.	_____	_____	_____	_____	_____	_____
371	Other equip.	_____	_____	_____	_____	_____	_____
	Total Transmission	_____	_____	_____	_____	_____	_____
<u>Distribution Plant</u>							
374	Land and land rights	_____	_____	_____	_____	_____	_____
375	Structures & Improvements	_____	_____	_____	_____	_____	_____
376	Mains	1,129,764	165,854	_____	_____	_____	1,295,618
377	Compressor station equip.	_____	_____	_____	_____	_____	_____
378	Meas. & reg. sta. equip. -gen.	64,109	9,527	_____	_____	_____	73,636
379	Meas. & reg. sta. equip. +CG.	_____	_____	_____	_____	_____	_____
380	Services	468,612	64,927	_____	_____	_____	533,539

(Continued on next page)

(Minnesota Gas Jurisdiction)
For Calendar Year 2011



SUMMARY OF ACCRUALS

		S/L STRAIGHT LINE METHOD							
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT	ESTIMATED NET SALVAGE		DEPRECIATION	NET	SERVICE &	ANNUAL	S/L
		(a)	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<u>Intangible Plant</u>								
301	Organization	_____	_____	_____	_____	_____	_____	_____	_____
302	Franchises and consents	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Intangible Plant</u>								
303	Misc. intangible plant	_____	_____	_____	_____	_____	_____	_____	_____
	Total intangible plant	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Production Plant</u>								
	<u>Mfd. gas production plant:</u>								
304	Land and land rights	_____	_____	_____	_____	_____	_____	_____	_____
305	Structures and Improvements	_____	_____	_____	_____	_____	_____	_____	_____
306	Boiler plant equipment	_____	_____	_____	_____	_____	_____	_____	_____
307	Other power equipment	_____	_____	_____	_____	_____	_____	_____	_____
308	Coke ovens	_____	_____	_____	_____	_____	_____	_____	_____
309	Producer gas equip.	_____	_____	_____	_____	_____	_____	_____	_____
310	Water gas generating equip.	_____	_____	_____	_____	_____	_____	_____	_____
311	Liquefied petro. gas equip.	_____	_____	_____	_____	_____	_____	_____	_____
312	Oil gas generating equip.	_____	_____	_____	_____	_____	_____	_____	_____
313	Generating equip. -	_____	_____	_____	_____	_____	_____	_____	_____
	Other processes	_____	_____	_____	_____	_____	_____	_____	_____
314	Coal, coke, and ash handling equip.	_____	_____	_____	_____	_____	_____	_____	_____
315	Catalytic cracking equip.	_____	_____	_____	_____	_____	_____	_____	_____
316	Other reforming equip.	_____	_____	_____	_____	_____	_____	_____	_____
317	Purification equip.	_____	_____	_____	_____	_____	_____	_____	_____
318	Residual refining equip.	_____	_____	_____	_____	_____	_____	_____	_____
319	Gas mixing equip.	_____	_____	_____	_____	_____	_____	_____	_____
320	Other equip.	_____	_____	_____	_____	_____	_____	_____	_____
325-47	Natural Gas Production Plant	_____	_____	_____	_____	_____	_____	_____	_____
	Total production plant	_____	_____	_____	_____	_____	_____	_____	_____

Continued on next page



(Minnesota Gas Jurisdiction)
For Calendar Year 2011

SUMMARY OF ACCRUALS

S/L STRAIGHT LINE METHOD									
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT (a)	ESTIMATED NET SALVAGE % (b)	AMOUNT (c)	DEPRECIATION RESERVE (d)	NET BALANCE (e)	SERVICE & LIFE (f)	ANNUAL ACCURAL (g)	S/L % (h)
	<u>Natural Gas Storage</u>								
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
	<u>Transmission Plant</u>								
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements								
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
	<u>Station Equip.</u>								
370	Communication equip.								
371	Other equip.								
	Total Transmission								
	<u>Distribution Plant</u>								
374	Land and land rights	29,929			0	29,929	NA		
375	Structures & Improvements								
376	Mains	9,202,233			1,295,618	7,906,615	50		
377	Compressor station equip.								
378	Meas. & reg. sta. equip.-gen.	475,897			73,636	402,261	50 & 20		
379	Meas. & reg. sta. equip. + CG.								
380	Services	3,478,196			533,539	2,944,657	50		

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Attachment A - Plant In Service for 2011 Retroactively Modified

Company Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2011) Page G-14

GAS PLANT IN SERVICE



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
	Intangible plant						
301	Organization	-			-		-
302	Franchises and consents						-
303	Misc. intangible plant*						-
	Total intangible plant	-					-
	Production Plant						
	<u>Mfd. gas production plant:</u>						
304	Land and land rights						-
305	Structures & Improvements						-
306	Boiler plant equipment						-
307	Other power equipment						-
308	Coke ovens						-
309	Producer gas equipment						-
310	Water gas generating equip.						-
311	Liquefied petro. gas equip.						-
312	Oil gas generating equip.						-
313	Generating equip. - Other processes						-
314	Coal, coke, and ash handling equip.						-
315	Catalytic cracking equip.						-
316	Other reforming equip.						-
317	Purification equip.						-
318	Residual refining equip.						-
319	Gas mixing equip.						-
320	Other equip.						-
325-47	Natural Gas Production Plant Total production plant	-					-

(Continued on next page)

State the nature of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.

301: Adjusting Organization Cost to conform with GAAP per audited financial statements.

Attachment A - Plant In Service for 2011 Retroactively Modified

Company Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2011)

GAS PLANT IN SERVICE



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
<u>Natural Gas Storage</u>							
350-363	Underground Storage Plant						-
364	Liquefied natural Gas Plant						-
	Total natural gas storage						-
<u>Transmission Plant</u>							
365.1	Land and land rights						-
365.2	Rights-of-way						-
366	Structures and Improvements						-
367	Mains						-
368	Compressor station equip.						-
369	Measuring and regulating station equip.						-
370	Communication equip.						-
371	Other equip.						-
	Total Transmission						-
<u>Distribution Plant</u>							
374	Land and land rights	29,329	600				29,929
375	Structures & Improvements						-
376	Mains	8,040,388	1,161,845				9,202,233
377	Compressor station equip.						-
378	Meas. & reg. sta. equip.-gen.	468,562	7,335				475,897
379	Meas. & reg. sta. equip. + CG.						-
380	Services	3,180,907	297,289				3,478,196

(Continued on next page)



ANALYSIS OF RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits		debits		TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
			ACCRUALS (b)	GR. SALV. (c)	RETIREMENT (d)	REMOVAL (e)		
<u>Intangible Plant</u>								
301	Organization	-						-
302	Franchises and consents							-
303	Misc. intangible plant							-
	Total intangible plant	-	-	-	-	-	-	-
<u>Production Plant</u>								
<u>Mfd. gas production plant:</u>								
305	Structures & Improvements							-
306	Boiler plant equipment							-
307	Other power equipment							-
308	Coke ovens							-
309	Producer gas equipment							-
310	Water gas generating equip.							-
311	Liquefied petro. gas equip.							-
312	Oil gas generating equip.							-
313	Generating equip. - Other processes							-
314	Coal, coke, and ash handling equip.							-
315	Catalytic cracking equip.							-
316	Other reforming equip.							-
317	Purification equip.							-
318	Residual refining equip.							-
319	Gas mixing equip.							-
320	Other equip.							-
325-47	Natural Gas Production Plant							-
	Total production plant	-	-	-	-	-	-	-

(Continued on next page)

Attachment A - Plant In Service for 2011 Retroactively Modified

Company _____

Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2011)

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ANALYSIS OF RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	<u>Credits</u> ACCRUALS (b)	<u>Credits</u> GR. SALV. (c)	<u>debits</u> RETIREMENT (d)	<u>debits</u> REMOVAL (e)	TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
<u>Natural Gas Storage</u>								
350-363	Underground Storage Plant							-
364	Liquefied Natural Gas Plant							-
	Total natural gas storage							-
<u>Transmission Plant</u>								
365.1	Land and land rights							-
365.2	Rights-of-way							-
366	Structures and Improvements							-
367	Mains							-
368	Compressor station equip.							-
369	Measuring and regulating station equip.							-
370	Communication equip.							-
371	Other equip.							-
	Total Transmission							-
<u>Distribution Plant</u>								
374	Land and land rights							-
375	Structures & Improvements							-
376	Mains	1,171,677	165,854	46,555				1,384,086
377	Compressor station equip.							-
378	Meas. & reg. sta. equip. -gen.	68,232	9,527	4,156				81,915
379	Meas. & reg. sta. equip. +CG.							-
380	Services	493,305	64,927	26,636				584,868

(Continued on next page)



SUMMARY OF ACCRUALS

		S/L STRAIGHT LINE METHOD							
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	ESTIMATED NET SALVAGE	DEPRECIATION	NET	SERVICE &	ANNUAL	S/L	
		(a)	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<u>Intangible Plant</u>								
301	Organization	0	-	-	0	0		-	
302	Franchises and consents							-	
	<u>Intangible Plant</u>								
303	Misc. intangible plant							-	
	Total intangible plant	0	-	-	0	0		-	
	<u>Production Plant</u>								
	<u>Mfd. gas production plant:</u>								
304	Land and land rights							-	
305	Structures and Improvements							-	
306	Boiler plant equipment							-	
307	Other power equipment							-	
308	Coke ovens							-	
309	Producer gas equip.							-	
310	Water gas generating equip.							-	
311	Liquefied petro. gas equip.							-	
312	Oil gas generating equip.							-	
313	Generating equip. -							-	
	Other processes							-	
314	Coal, coke, and ash handling equip.							-	
315	Catalytic cracking equip.							-	
316	Other reforming equip.							-	
317	Purification equip.							-	
318	Residual refining equip.							-	
319	Gas mixing equip.							-	
320	Other equip.							-	
325-47	Natural Gas Production Plant							-	
	Total production plant							-	

Continued on next page

Attachment A - Plant In Service for 2011 Retroactively Modified

Company Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2011)



SUMMARY OF ACCRUALS

S/L STRAIGHT LINE METHOD										
Acct. No.	TITLE OF ACCOUNTS	ESTIMATED NET SALVAGE			DEPRECIATION		NET	SERVICE &	ANNUAL	S/L
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	<u>Natural Gas Storage</u>									
350-363	Underground Storage Plant									
364	Liquefied Natural Gas Plant									
	Total natural gas storage									
	<u>Transmission Plant</u>									
365.1	Land and land rights									
365.2	Rights-of-way									
366	Structures & Improvements									
367	Mains									
368	Compressor station equip.									
369	Measuring and regulating									
	<u>Station Equip.</u>									
370	Communication equip.									
371	Other equip.									
	Total Transmission									
	<u>Distribution Plant</u>									
374	Land and land rights	29,929	0.00	-	-	29,929	NA	-		
375	Structures & Improvements					-				
376	Mains	9,202,233	-27.00	88,468	1,295,618	7,818,147	50	165,854	1.80%	
377	Compressor station equip.					-				
378	Meas. & reg. sta. equip.-gen.	475,897	-21.00	8,279	73,636	393,982	50 & 20	9,527	2.00%	
379	Meas. & reg. sta. equip. + CG.					-				
380	Services	3,478,196	-40.00	51,329	533,539	2,893,328	50	64,927	1.87%	

Continued on next page



GAS PLANT IN SERVICE

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
	Intangible plant						
301	Organization	_____	_____	_____	_____	_____	_____
302	Franchises and consents	_____	_____	_____	_____	_____	_____
303	Misc. intangible plant*	_____	_____	_____	_____	_____	_____
	Total intangible plant	_____	_____	_____	_____	_____	_____
	Production Plant						
	<u>Mfd. gas production plant:</u>						
304	Land and land rights	_____	_____	_____	_____	_____	_____
305	Structures & Improvements	_____	_____	_____	_____	_____	_____
306	Boiler plant equipment	_____	_____	_____	_____	_____	_____
307	Other power equipment	_____	_____	_____	_____	_____	_____
308	Coke ovens	_____	_____	_____	_____	_____	_____
309	Producer gas equipment	_____	_____	_____	_____	_____	_____
310	Water gas generating equip.	_____	_____	_____	_____	_____	_____
311	Liquefied petro. gas equip.	_____	_____	_____	_____	_____	_____
312	Oil gas generating equip.	_____	_____	_____	_____	_____	_____
313	Generating equip. - Other processes	_____	_____	_____	_____	_____	_____
314	Coal, coke, and ash handling equip.	_____	_____	_____	_____	_____	_____
315	Catalytic cracking equip.	_____	_____	_____	_____	_____	_____
316	Other reforming equip.	_____	_____	_____	_____	_____	_____
317	Purification equip.	_____	_____	_____	_____	_____	_____
318	Residual refining equip.	_____	_____	_____	_____	_____	_____
319	Gas mixing equip.	_____	_____	_____	_____	_____	_____
320	Other equip.	_____	_____	_____	_____	_____	_____
325-47	Natural Gas Production Plant	_____	_____	_____	_____	_____	_____
	Total production plant	_____	_____	_____	_____	_____	_____

(Continued on next page)

State the nature of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.

(Minnesota Gas Jurisdiction)
For Calendar Year 2012



GAS PLANT IN SERVICE

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
	<u>Natural Gas Storage</u>						
350-363	Underground Storage Plant						
364	Liquefied natural Gas Plant						
	Total natural gas storage						
	<u>Transmission Plant</u>						
365.1	Land and land rights						
365.2	Rights-of-way						
366	Structures and Improvements						
367	Mains						
368	Compressor station equip.						
369	Measuring and regulating station equip.						
370	Communication equip.						
371	Other equip.						
	Total Transmission						
	<u>Distribution Plant</u>						
374	Land and land rights	29,929	26,910				56,839
375	Structures & Improvements						
376	Mains	9,202,233	2,044,139				11,246,372
377	Compressor station equip.						
378	Meas. & reg. sta. equip.-gen.	475,897	56,381				532,278
379	Meas. & reg. sta. equip. + CG.						
380	Services	3,478,196	599,012				4,077,208

(Continued on next page)



ANALYSIS RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits		debits		TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
			ACCRUALS (b)	GR. SALV. (c)	RETIREMENT (d)	REMOVAL (e)		
	<u>Intangible Plant</u>							
301	Organization	_____	_____	_____	_____	_____	_____	_____
302	Franchises and consents	_____	_____	_____	_____	_____	_____	_____
303	Misc. intangible plant	_____	_____	_____	_____	_____	_____	_____
	Total intangible plant	_____	_____	_____	_____	_____	_____	_____
	<u>Production Plant</u>							
	<u>Mfd. gas production plant:</u>							
305	Structures & Improvements	_____	_____	_____	_____	_____	_____	_____
306	Boiler plant equipment	_____	_____	_____	_____	_____	_____	_____
307	Other power equipment	_____	_____	_____	_____	_____	_____	_____
308	Coke ovens	_____	_____	_____	_____	_____	_____	_____
309	Producer gas equipment	_____	_____	_____	_____	_____	_____	_____
310	Water gas generating equip.	_____	_____	_____	_____	_____	_____	_____
311	Liquefied petro. gas equip.	_____	_____	_____	_____	_____	_____	_____
312	Oil gas generating equip.	_____	_____	_____	_____	_____	_____	_____
313	Generating equip. - Other processes	_____	_____	_____	_____	_____	_____	_____
314	Coal, coke, and ash handling equip.	_____	_____	_____	_____	_____	_____	_____
315	Catalytic cracking equip.	_____	_____	_____	_____	_____	_____	_____
316	Other reforming equip.	_____	_____	_____	_____	_____	_____	_____
317	Purification equip.	_____	_____	_____	_____	_____	_____	_____
318	Residual refining equip.	_____	_____	_____	_____	_____	_____	_____
319	Gas mixing equip.	_____	_____	_____	_____	_____	_____	_____
320	Other equip.	_____	_____	_____	_____	_____	_____	_____
325-47	Natural Gas Production Plant	_____	_____	_____	_____	_____	_____	_____
	Total production plant	_____	_____	_____	_____	_____	_____	_____

(Continued on next page)



ANALYSIS OF RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits ACCRUALS GR. SALV. (b)	Credits (c)	debits RETIREMENT (d)	debits REMOVAL (e)	TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
<u>Natural Gas Storage</u>								
350-363	Underground Storage Plant							
364	Liquefied Natural Gas Plant							
	Total natural gas storage							
<u>Transmission Plant</u>								
365.1	Land and land rights							
365.2	Rights-of-way							
366	Structures and Improvements							
367	Mains							
368	Compressor station equip.							
369	Measuring and regulating station equip.							
370	Communication equip.							
371	Other equip.							
	Total Transmission							
<u>Distribution Plant</u>								
374	Land and land rights							
375	Structures & Improvements							
376	Mains	1,295,618	208,947					1,504,565
377	Compressor station equip.							
378	Meas. & reg. sta. equip. -gen.	73,636	10,456					84,092
379	Meas. & reg. sta. equip. +CG.							
380	Services	533,539	75,272					608,811

(Continued on next page)

(Minnesota Gas Jurisdiction)
For Calendar Year 2012



SUMMARY OF ACCRUALS

		S/L STRAIGHT LINE METHOD							
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT	ESTIMATED NET SALVAGE		DEPRECIATION	NET	SERVICE &	ANNUAL	S/L
		(a)	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<u>Intangible Plant</u>								
301	Organization	_____	_____	_____	_____	_____	_____	_____	_____
302	Franchises and consents	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Intangible Plant</u>								
303	Misc. intangible plant	_____	_____	_____	_____	_____	_____	_____	_____
	Total intangible plant	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Production Plant</u>								
	<u>Mfd. gas production plant:</u>								
304	Land and land rights	_____	_____	_____	_____	_____	_____	_____	_____
305	Structures and Improvements	_____	_____	_____	_____	_____	_____	_____	_____
306	Boiler plant equipment	_____	_____	_____	_____	_____	_____	_____	_____
307	Other power equipment	_____	_____	_____	_____	_____	_____	_____	_____
308	Coke ovens	_____	_____	_____	_____	_____	_____	_____	_____
309	Producer gas equip.	_____	_____	_____	_____	_____	_____	_____	_____
310	Water gas generating equip.	_____	_____	_____	_____	_____	_____	_____	_____
311	Liquefied petro. gas equip.	_____	_____	_____	_____	_____	_____	_____	_____
312	Oil gas generating equip.	_____	_____	_____	_____	_____	_____	_____	_____
313	Generating equip. -	_____	_____	_____	_____	_____	_____	_____	_____
	Other processes	_____	_____	_____	_____	_____	_____	_____	_____
314	Coal, coke, and ash handling equip.	_____	_____	_____	_____	_____	_____	_____	_____
315	Catalytic cracking equip.	_____	_____	_____	_____	_____	_____	_____	_____
316	Other reforming equip.	_____	_____	_____	_____	_____	_____	_____	_____
317	Purification equip.	_____	_____	_____	_____	_____	_____	_____	_____
318	Residual refining equip.	_____	_____	_____	_____	_____	_____	_____	_____
319	Gas mixing equip.	_____	_____	_____	_____	_____	_____	_____	_____
320	Other equip.	_____	_____	_____	_____	_____	_____	_____	_____
325-47	Natural Gas Production Plant	_____	_____	_____	_____	_____	_____	_____	_____
	Total production plant	_____	_____	_____	_____	_____	_____	_____	_____

Continued on next page



(Minnesota Gas Jurisdiction)
For Calendar Year 2012

SUMMARY OF ACCRUALS

S/L STRAIGHT LINE METHOD									
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT (a)	ESTIMATED NET SALVAGE % (b)	AMOUNT (c)	DEPRECIATION RESERVE (d)	NET BALANCE (e)	SERVICE & LIFE (f)	ANNUAL ACCURAL (g)	S/L % (h)
	<u>Natural Gas Storage</u>								
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
	<u>Transmission Plant</u>								
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements								
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
	<u>Station Equip.</u>								
370	Communication equip.								
371	Other equip.								
	Total Transmission								
	<u>Distribution Plant</u>								
374	Land and land rights	56,839			0	56,839	NA		
375	Structures & Improvements								
376	Mains	11,246,372			1,504,565	9,741,807	50		
377	Compressor station equip.								
378	Meas. & reg. sta. equip.-gen.	532,278			84,092	448,186	50 & 20		
379	Meas. & reg. sta. equip. + CG.								
380	Services	4,077,208			608,811	3,468,397	50		

Continued on next page



SUMMARY OF ACCRUALS

(Minnesota Gas Jurisdiction)
For Calendar Year 2012

		S/L STRAIGHT LINE METHOD							
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT (a)	ESTIMATED NET SALVAGE		DEPRECIATION	NET	SERVICE &	ANNUAL	S/L
			% (b)	AMOUNT (c)	RESERVE (d)	BALANCE (e)	LIFE (f)	ACCURAL (g)	% (h)
<u>Distribution Plant</u>									
381	Meters	347,546				347,546	30		
382	Meter installations	713,687				713,687	50		
383	House regulators	74,480				74,480	30 & 50		
384	House reg. install.								
385	Indus. meas. & reg. equip.								
386	Other prop. on cust. prem.								
387	Other equip.	96,062				96,062	8		
	Total distribution	17,144,472				14,947,004			
<u>General Plant</u>									
389	Land and land rights					0	10		
390	Structures & Improvements	0				0	8		
391	Office. furn. & equip.	50,499				50,499	5		
392	Trans. equip.	161,452							
393	Store equip.								
394	Tools, shop., & gar. equip.								
395	Laboratory equip.								
396	Power operated equip.	4,512				4,512	10		
397	Communications equip.								
398	Miscellaneous equip.								
399	Other tangible property								
	Total general plant	216,463				55,011			
	Total gas plant in service	17,360,935				15,002,015			

Attachment A - Plant In Service for 2012 Retroactively Modified

Company Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2012) Page G-14

GAS PLANT IN SERVICE



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
	Intangible plant						
301	Organization	-			-		-
302	Franchises and consents						-
303	Misc. intangible plant*						-
	Total intangible plant	-					-
	Production Plant						
	<u>Mfd. gas production plant:</u>						
304	Land and land rights						-
305	Structures & Improvements						-
306	Boiler plant equipment						-
307	Other power equipment						-
308	Coke ovens						-
309	Producer gas equipment						-
310	Water gas generating equip.						-
311	Liquefied petro. gas equip.						-
312	Oil gas generating equip.						-
313	Generating equip. - Other processes						-
314	Coal, coke, and ash handling equip.						-
315	Catalytic cracking equip.						-
316	Other reforming equip.						-
317	Purification equip.						-
318	Residual refining equip.						-
319	Gas mixing equip.						-
320	Other equip.						-
325-47	Natural Gas Production Plant Total production plant	-					-

(Continued on next page)

State the nature of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.

301: Adjusting Organization Cost to conform with GAAP per audited financial statements.

Attachment A - Plant In Service for 2012 Retroactively Modified

Company

Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2012)

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GAS PLANT IN SERVICE



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
<u>Natural Gas Storage</u>							
350-363	Underground Storage Plant						-
364	Liquefied natural Gas Plant						-
	Total natural gas storage						-
<u>Transmission Plant</u>							
365.1	Land and land rights						-
365.2	Rights-of-way						-
366	Structures and Improvements						-
367	Mains						-
368	Compressor station equip.						-
369	Measuring and regulating station equip.						-
370	Communication equip.						-
371	Other equip.						-
	Total Transmission						-
<u>Distribution Plant</u>							
374	Land and land rights	29,929	26,910				56,839
375	Structures & Improvements						-
376	Mains	9,202,233	2,044,139				11,246,372
377	Compressor station equip.						-
378	Meas. & reg. sta. equip.-gen.	475,897	56,381				532,278
379	Meas. & reg. sta. equip. + CG.						-
380	Services	3,478,196	599,012				4,077,208

(Continued on next page)



ANALYSIS OF RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits		debits		TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
			ACCRUALS (b)	GR. SALV. (c)	RETIREMENT (d)	REMOVAL (e)		
<u>Intangible Plant</u>								
301	Organization	-						-
302	Franchises and consents							-
303	Misc. intangible plant							-
	Total intangible plant	-	-	-	-	-	-	-
<u>Production Plant</u>								
<u>Mfd. gas production plant:</u>								
305	Structures & Improvements							-
306	Boiler plant equipment							-
307	Other power equipment							-
308	Coke ovens							-
309	Producer gas equipment							-
310	Water gas generating equip.							-
311	Liquefied petro. gas equip.							-
312	Oil gas generating equip.							-
313	Generating equip. - Other processes							-
314	Coal, coke, and ash handling equip.							-
315	Catalytic cracking equip.							-
316	Other reforming equip.							-
317	Purification equip.							-
318	Residual refining equip.							-
319	Gas mixing equip.							-
320	Other equip.							-
325-47	Natural Gas Production Plant							-
	Total production plant	-	-	-	-	-	-	-

(Continued on next page)



ANALYSIS OF RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits ACCRUALS (b)	Credits GR. SALV. (c)	debits RETIREMENT (d)	debits REMOVAL (e)	TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
<u>Natural Gas Storage</u>								
350-363	Underground Storage Plant							-
364	Liquefied Natural Gas Plant							-
	Total natural gas storage							
<u>Transmission Plant</u>								
365.1	Land and land rights							-
365.2	Rights-of-way							-
366	Structures and Improvements							-
367	Mains							-
368	Compressor station equip.							-
369	Measuring and regulating station equip.							-
370	Communication equip.							-
371	Other equip.							-
	Total Transmission							-
<u>Distribution Plant</u>								
374	Land and land rights							-
375	Structures & Improvements							-
376	Mains	1,384,086	208,947	55,211				1,648,244
377	Compressor station equip.							-
378	Meas. & reg. sta. equip. -gen.	81,915	10,456	4,436				96,807
379	Meas. & reg. sta. equip. +CG.							-
380	Services	584,868	75,272	30,222				690,362

(Continued on next page)

Attachment A - Plant In Service for 2012 Retroactively Modified

Company Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2012)



ANALYSIS OF RESERVES

Acct. No.	TITLE OF ACCOUNTS	Credits B.O.Y. BALANCE <u>(a)</u>	Credits ACCRUALS <u>(b)</u>	Credits GR. SALV. <u>(c)</u>	debits RETIREMENT <u>(d)</u>	debits REMOVAL <u>(e)</u>	TRANSFERS & ADJUSTMENTS <u>(f)</u>	E.O.Y. BALANCE <u>(g)</u>
<u>Distribution Plant</u>								
381	Meters	99,673	11,586					111,259
382	Meter installations	90,842	12,867	4,504				108,213
383	House regulators	19,750	1,875	618				22,243
384	House reg. install.							-
385	Indus. meas. & reg. equip.							-
386	Other prop. on cust. prem.							-
387	Other equip.	46,566	8,876					55,442
	Total distribution	2,307,700	329,879	94,991	-	-	-	2,732,570
<u>General Plant</u>								
389	Land and land rights							-
390	Structures & Improvements	-						-
391	Office. furn. & equip.	31,017	6,125					37,142
392	Trans. equip.	126,067	23,194	(5,210)				144,051
393	Store equip.							-
394	Tools, shop., & gar. equip.							-
395	Laboratory equip.							-
396	Power operated equip.							-
397	Communications equip.	2,928	423					3,351
398	Miscellaneous equip.							-
399	Other tangible property							-
	Total general plant	160,012	29,742	(5,210)	-	-	-	184,544
	Total gas plant in service	2,467,712	359,621	89,781	-	-	-	2,917,114



SUMMARY OF ACCRUALS

		S/L STRAIGHT LINE METHOD							
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT (a)	ESTIMATED NET SALVAGE		DEPRECIATION	NET	SERVICE &	ANNUAL	S/L
			% (b)	AMOUNT (c)	RESERVE (d)	BALANCE (e)	LIFE (f)	ACCURAL (g)	% (h)
	<u>Intangible Plant</u>								
301	Organization	0	-	-	0	0		-	
302	Franchises and consents							-	
	<u>Intangible Plant</u>								
303	Misc. intangible plant							-	
	Total intangible plant	0	-	-	0	0		-	
	<u>Production Plant</u>								
	<u>Mfd. gas production plant:</u>								
304	Land and land rights							-	
305	Structures and Improvements							-	
306	Boiler plant equipment							-	
307	Other power equipment							-	
308	Coke ovens							-	
309	Producer gas equip.							-	
310	Water gas generating equip.							-	
311	Liquefied petro. gas equip.							-	
312	Oil gas generating equip.							-	
313	Generating equip. - Other processes							-	
314	Coal, coke, and ash handling equip.							-	
315	Catalytic cracking equip.							-	
316	Other reforming equip.							-	
317	Purification equip.							-	
318	Residual refining equip.							-	
319	Gas mixing equip.							-	
320	Other equip.							-	
325-47	Natural Gas Production Plant Total production plant							-	

Continued on next page



SUMMARY OF ACCRUALS

S/L STRAIGHT LINE METHOD									
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT (a)	ESTIMATED NET SALVAGE % (b)	AMOUNT (c)	DEPRECIATION RESERVE (d)	NET BALANCE (e)	SERVICE & LIFE (f)	ANNUAL ACCURAL (g)	S/L % (h)
<u>Natural Gas Storage</u>									
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
<u>Transmission Plant</u>									
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements								
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
<u>Station Equip.</u>									
370	Communication equip.								
371	Other equip.								
	Total Transmission								
<u>Distribution Plant</u>									
374	Land and land rights	56,839	0.00	-	-	56,839	NA	-	
375	Structures & Improvements					-			
376	Mains	11,246,372	-27.00	143,679	1,504,565	9,598,128	50	208,947	1.86%
377	Compressor station equip.					-			
378	Meas. & reg. sta. equip.-gen.	532,278	-21.00	12,715	84,092	435,471	50 & 20	10,456	1.96%
379	Meas. & reg. sta. equip. + CG.					-			
380	Services	4,077,208	-40.00	81,551	608,811	3,386,846	50	75,272	1.85%

Continued on next page

Attachment A - Plant In Service for 2012 Retroactively Modified

Company Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2012)



SUMMARY OF ACCRUALS

		S/L STRAIGHT LINE METHOD							
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT (a)	ESTIMATED NET SALVAGE		DEPRECIATION	NET	SERVICE &	ANNUAL	S/L
			% (b)	AMOUNT (c)	RESERVE (d)	BALANCE (e)	LIFE (f)	ACCURAL (g)	% (h)
	<u>Distribution Plant</u>								
381	Meters	347,546	0.00	-	111,259	236,287	30	11,586	3.33%
382	Meter installations	713,687	-35.00	11,530	96,683	605,474	50	12,867	1.80%
383	House regulators	74,480	-35.00	1,854	20,389	52,237	30 & 50	1,875	2.52%
384	House reg. install.					-			
385	Indus. meas. & reg. equip.					-			
386	Other prop. on cust. prem.					-			
387	Other equip.	96,062	0.00	-	55,442	40,620	8	8,876	9.24%
	Total distribution	17,144,472		251,329	2,481,241	14,411,902		329,879	1.92%
	<u>General Plant</u>								
389	Land and land rights					-			
390	Structures & Improvements	-	0.00	-	-	-	10	-	
391	Office. furn. & equip.	50,499	0.00	-	16,970	33,529	8	6,125	12.13%
392	Trans. equip.	161,452	30.00	(15,630)	107,953	69,129	5	23,194	14.37%
393	Store equip.					-			
394	Tools, shop., & gar. equip.					-			
395	Laboratory equip.					-			
396	Power operated equip.					-			
397	Communications equip.	4,512	0.00	-	1,894	2,618	10	423	9.38%
398	Miscellaneous equip.					-			
399	Other tangible property					-			
	Total general plant	216,463		(15,630)	126,817	105,276		29,742	13.74%
	Total gas plant in service	17,360,935		235,699	2,608,058	14,517,178		359,621	2.07%



GAS PLANT IN SERVICE

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
	Intangible plant						
301	Organization	_____	_____	_____	_____	_____	_____
302	Franchises and consents	_____	_____	_____	_____	_____	_____
303	Misc. intangible plant*	_____	_____	_____	_____	_____	_____
	Total intangible plant	_____	_____	_____	_____	_____	_____
	Production Plant						
	<u>Mfd. gas production plant:</u>						
304	Land and land rights	_____	_____	_____	_____	_____	_____
305	Structures & Improvements	_____	_____	_____	_____	_____	_____
306	Boiler plant equipment	_____	_____	_____	_____	_____	_____
307	Other power equipment	_____	_____	_____	_____	_____	_____
308	Coke ovens	_____	_____	_____	_____	_____	_____
309	Producer gas equipment	_____	_____	_____	_____	_____	_____
310	Water gas generating equip.	_____	_____	_____	_____	_____	_____
311	Liquefied petro. gas equip.	_____	_____	_____	_____	_____	_____
312	Oil gas generating equip.	_____	_____	_____	_____	_____	_____
313	Generating equip. - Other processes	_____	_____	_____	_____	_____	_____
314	Coal, coke, and ash handling equip.	_____	_____	_____	_____	_____	_____
315	Catalytic cracking equip.	_____	_____	_____	_____	_____	_____
316	Other reforming equip.	_____	_____	_____	_____	_____	_____
317	Purification equip.	_____	_____	_____	_____	_____	_____
318	Residual refining equip.	_____	_____	_____	_____	_____	_____
319	Gas mixing equip.	_____	_____	_____	_____	_____	_____
320	Other equip.	_____	_____	_____	_____	_____	_____
325-47	Natural Gas Production Plant	_____	_____	_____	_____	_____	_____
	Total production plant	_____	_____	_____	_____	_____	_____

(Continued on next page)

State the nature of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.

GAS PLANT IN SERVICE

(Minnesota Gas Jurisdiction)
For Calendar Year 2013



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
	<u>Natural Gas Storage</u>						
350-363	Underground Storage Plant						
364	Liquefied natural Gas Plant						
	Total natural gas storage						
	<u>Transmission Plant</u>						
365.1	Land and land rights						
365.2	Rights-of-way						
366	Structures and Improvements						
367	Mains						
368	Compressor station equip.						
369	Measuring and regulating station equip.						
370	Communication equip.						
371	Other equip.						
	Total Transmission						
	<u>Distribution Plant</u>						
374	Land and land rights	56,839	7,100				63,939
375	Structures & Improvements						
376	Mains	11,246,372	6,404,247				17,650,619
377	Compressor station equip.						
378	Meas. & reg. sta. equip.-gen.	532,278	901,705				1,433,983
379	Meas. & reg. sta. equip. + CG.						
380	Services	4,077,208	795,106				4,872,314

(Continued on next page)



ANALYSIS RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits		debits		TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
			ACCRUALS (b)	GR. SALV. (c)	RETIREMENT (d)	REMOVAL (e)		
<u>Intangible Plant</u>								
301	Organization							
302	Franchises and consents							
303	Misc. intangible plant							
	Total intangible plant							
<u>Production Plant</u>								
<u>Mfd. gas production plant:</u>								
305	Structures & Improvements							
306	Boiler plant equipment							
307	Other power equipment							
308	Coke ovens							
309	Producer gas equipment							
310	Water gas generating equip.							
311	Liquefied petro. gas equip.							
312	Oil gas generating equip.							
313	Generating equip. - Other processes							
314	Coal, coke, and ash handling equip.							
315	Catalytic cracking equip.							
316	Other reforming equip.							
317	Purification equip.							
318	Residual refining equip.							
319	Gas mixing equip.							
320	Other equip.							
325-47	Natural Gas Production Plant							
	Total production plant							

(Continued on next page)



ANALYSIS OF RESERVES

		<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.	B.O.Y. BALANCE	ACCRUALS	GR. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	(a)	(b)	(c)	(d)	(e)	(f)
<u>Natural Gas Storage</u>							
350-363	Underground Storage Plant						
364	Liquefied Natural Gas Plant						
	Total natural gas storage						
<u>Transmission Plant</u>							
365.1	Land and land rights						
365.2	Rights-of-way						
366	Structures and Improvements						
367	Mains						
368	Compressor station equip.						
369	Measuring and regulating station equip.						
370	Communication equip.						
371	Other equip.						
	Total Transmission						
<u>Distribution Plant</u>							
374	Land and land rights						
375	Structures & Improvements						
376	Mains	1,504,565	267,557				1,772,122
377	Compressor station equip.						
378	Meas. & reg. sta. equip. -gen.	84,092	16,749				100,841
379	Meas. & reg. sta. equip. +CG.						
380	Services	608,811	87,440				696,251

(Continued on next page)

(Minnesota Gas Jurisdiction)
For Calendar Year 2013



SUMMARY OF ACCRUALS

		S/L STRAIGHT LINE METHOD							
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT	ESTIMATED NET SALVAGE		DEPRECIATION	NET	SERVICE &	ANNUAL	S/L
		(a)	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<u>Intangible Plant</u>								
301	Organization	_____	_____	_____	_____	_____	_____	_____	_____
302	Franchises and consents	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Intangible Plant</u>								
303	Misc. intangible plant	_____	_____	_____	_____	_____	_____	_____	_____
	Total intangible plant	_____	_____	_____	_____	_____	_____	_____	_____
	<u>Production Plant</u>								
	<u>Mfd. gas production plant:</u>								
304	Land and land rights	_____	_____	_____	_____	_____	_____	_____	_____
305	Structures and Improvements	_____	_____	_____	_____	_____	_____	_____	_____
306	Boiler plant equipment	_____	_____	_____	_____	_____	_____	_____	_____
307	Other power equipment	_____	_____	_____	_____	_____	_____	_____	_____
308	Coke ovens	_____	_____	_____	_____	_____	_____	_____	_____
309	Producer gas equip.	_____	_____	_____	_____	_____	_____	_____	_____
310	Water gas generating equip.	_____	_____	_____	_____	_____	_____	_____	_____
311	Liquefied petro. gas equip.	_____	_____	_____	_____	_____	_____	_____	_____
312	Oil gas generating equip.	_____	_____	_____	_____	_____	_____	_____	_____
313	Generating equip. -	_____	_____	_____	_____	_____	_____	_____	_____
	Other processes	_____	_____	_____	_____	_____	_____	_____	_____
314	Coal, coke, and ash handling equip.	_____	_____	_____	_____	_____	_____	_____	_____
315	Catalytic cracking equip.	_____	_____	_____	_____	_____	_____	_____	_____
316	Other reforming equip.	_____	_____	_____	_____	_____	_____	_____	_____
317	Purification equip.	_____	_____	_____	_____	_____	_____	_____	_____
318	Residual refining equip.	_____	_____	_____	_____	_____	_____	_____	_____
319	Gas mixing equip.	_____	_____	_____	_____	_____	_____	_____	_____
320	Other equip.	_____	_____	_____	_____	_____	_____	_____	_____
325-47	Natural Gas Production Plant	_____	_____	_____	_____	_____	_____	_____	_____
	Total production plant	_____	_____	_____	_____	_____	_____	_____	_____

Continued on next page

Attachment A - Plant In Service for 2013 Retroactively Modified

Company Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2013)

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GAS PLANT IN SERVICE



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
Intangible plant							
301	Organization	-			-		-
302	Franchises and consents						-
303	Misc. intangible plant*						-
	Total intangible plant	-					-
Production Plant							
<u>Mfd. gas production plant:</u>							
304	Land and land rights						-
305	Structures & Improvements						-
306	Boiler plant equipment						-
307	Other power equipment						-
308	Coke ovens						-
309	Producer gas equipment						-
310	Water gas generating equip.						-
311	Liquefied petro. gas equip.						-
312	Oil gas generating equip.						-
313	Generating equip. - Other processes						-
314	Coal, coke, and ash handling equip.						-
315	Catalytic cracking equip.						-
316	Other reforming equip.						-
317	Purification equip.						-
318	Residual refining equip.						-
319	Gas mixing equip.						-
320	Other equip.						-
325-47	Natural Gas Production Plant Total production plant	-					-

(Continued on next page)

State the nature of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.

Attachment A - Plant In Service for 2013 Retroactively Modified

GAS PLANT IN SERVICE



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
<u>Natural Gas Storage</u>							
350-363	Underground Storage Plant						-
364	Liquefied natural Gas Plant						-
	Total natural gas storage						-
<u>Transmission Plant</u>							
365.1	Land and land rights						-
365.2	Rights-of-way						-
366	Structures and Improvements						-
367	Mains						-
368	Compressor station equip.						-
369	Measuring and regulating station equip.						-
370	Communication equip.						-
371	Other equip.						-
	Total Transmission						-
<u>Distribution Plant</u>							
374	Land and land rights	56,839	7,100				63,939
375	Structures & Improvements						-
376	Mains	11,246,372	6,404,247				17,650,619
377	Compressor station equip.						-
378	Meas. & reg. sta. equip.-gen.	532,278	901,705				1,433,983
379	Meas. & reg. sta. equip. + CG.						-
380	Services	4,077,208	795,106				4,872,314

(Continued on next page)



ANALYSIS OF RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits		debits		TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
			ACCRUALS (b)	GR. SALV. (c)	RETIREMENT (d)	REMOVAL (e)		
<u>Intangible Plant</u>								
301	Organization	-						-
302	Franchises and consents							-
303	Misc. intangible plant							-
	Total intangible plant	-	-	-	-	-	-	-
<u>Production Plant</u>								
<u>Mfd. gas production plant:</u>								
305	Structures & Improvements							-
306	Boiler plant equipment							-
307	Other power equipment							-
308	Coke ovens							-
309	Producer gas equipment							-
310	Water gas generating equip.							-
311	Liquefied petro. gas equip.							-
312	Oil gas generating equip.							-
313	Generating equip. - Other processes							-
314	Coal, coke, and ash handling equip.							-
315	Catalytic cracking equip.							-
316	Other reforming equip.							-
317	Purification equip.							-
318	Residual refining equip.							-
319	Gas mixing equip.							-
320	Other equip.							-
325-47	Natural Gas Production Plant							-
	Total production plant	-	-	-	-	-	-	-

(Continued on next page)



ANALYSIS OF RESERVES

			<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.		B.O.Y. BALANCE	ACCRUALS	GR. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>Natural Gas Storage</u>								
350-363	Underground Storage Plant	_____	_____	_____	_____	_____	_____	-
364	Liquefied Natural Gas Plant	_____	_____	_____	_____	_____	_____	-
	Total natural gas storage	_____	_____	_____	_____	_____	_____	_____
<u>Transmission Plant</u>								
365.1	Land and land rights	_____	_____	_____	_____	_____	_____	-
365.2	Rights-of-way	_____	_____	_____	_____	_____	_____	-
366	Structures and Improvements	_____	_____	_____	_____	_____	_____	-
367	Mains	_____	_____	_____	_____	_____	_____	-
368	Compressor station equip.	_____	_____	_____	_____	_____	_____	-
369	Measuring and regulating station equip.	_____	_____	_____	_____	_____	_____	-
370	Communication equip.	_____	_____	_____	_____	_____	_____	-
371	Other equip.	_____	_____	_____	_____	_____	_____	-
	Total Transmission	_____	_____	_____	_____	_____	_____	-
<u>Distribution Plant</u>								
374	Land and land rights	_____	_____	_____	_____	_____	_____	-
375	Structures & Improvements	_____	_____	_____	_____	_____	_____	-
376	Mains	1,648,244	267,557	78,022	_____	_____	_____	1,993,823
377	Compressor station equip.	_____	_____	_____	_____	_____	_____	-
378	Meas. & reg. sta. equip. -gen.	96,807	16,749	8,652	_____	_____	_____	122,208
379	Meas. & reg. sta. equip. +CG.	_____	_____	_____	_____	_____	_____	-
380	Services	690,362	87,440	35,798	_____	_____	_____	813,600

(Continued on next page)



SUMMARY OF ACCRUALS

		S/L STRAIGHT LINE METHOD							
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT (a)	ESTIMATED NET SALVAGE		DEPRECIATION	NET	SERVICE &	ANNUAL	S/L
			% (b)	AMOUNT (c)	RESERVE (d)	BALANCE (e)	LIFE (f)	ACCURAL (g)	% (h)
	<u>Intangible Plant</u>								
301	Organization	-	-	-	0	0		-	
302	Franchises and consents							-	
	<u>Intangible Plant</u>								
303	Misc. intangible plant							-	
	Total intangible plant	-	-	-	0	0		-	
	<u>Production Plant</u>								
	<u>Mfd. gas production plant:</u>								
304	Land and land rights							-	
305	Structures and Improvements							-	
306	Boiler plant equipment							-	
307	Other power equipment							-	
308	Coke ovens							-	
309	Producer gas equip.							-	
310	Water gas generating equip.							-	
311	Liquefied petro. gas equip.							-	
312	Oil gas generating equip.							-	
313	Generating equip. - Other processes							-	
314	Coal, coke, and ash handling equip.							-	
315	Catalytic cracking equip.							-	
316	Other reforming equip.							-	
317	Purification equip.							-	
318	Residual refining equip.							-	
319	Gas mixing equip.							-	
320	Other equip.							-	
325-47	Natural Gas Production Plant							-	
	Total production plant							-	

Continued on next page



SUMMARY OF ACCRUALS

S/L STRAIGHT LINE METHOD										
Acct. No.	TITLE OF ACCOUNTS	ESTIMATED NET SALVAGE			DEPRECIATION		NET	SERVICE &	ANNUAL	S/L
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<u>Natural Gas Storage</u>										
350-363	Underground Storage Plant									
364	Liquefied Natural Gas Plant									
	Total natural gas storage									
<u>Transmission Plant</u>										
365.1	Land and land rights									
365.2	Rights-of-way									
366	Structures & Improvements									
367	Mains									
368	Compressor station equip.									
369	Measuring and regulating									
<u>Station Equip.</u>										
370	Communication equip.									
371	Other equip.									
	Total Transmission									
<u>Distribution Plant</u>										
374	Land and land rights	63,939	0.00	-	-	63,939	NA	-		
375	Structures & Improvements					-				
376	Mains	17,650,619	-27.00	221,701	1,772,122	15,656,796	50	267,557	1.52%	
377	Compressor station equip.					-				
378	Meas. & reg. sta. equip.-gen.	1,433,983	-21.00	21,367	100,841	1,311,775	50 & 20	16,749	1.17%	
379	Meas. & reg. sta. equip. + CG.					-				
380	Services	4,872,314	-40.00	117,349	696,251	4,058,714	50	87,440	1.79%	

Continued on next page

GAS PLANT IN SERVICE



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE <u>(a)</u>	ADDITIONS <u>(b)</u>	RETIREMENTS <u>(c)</u>	ADJUSTMENTS <u>(d)</u>	TRANSFERS <u>(e)</u>	E.O.Y. BALANCE <u>(f)</u>
	Intangible plant						
301	Organization	_____	_____	_____	_____	_____	_____
302	Franchises and consents	_____	_____	_____	_____	_____	_____
303	Misc. intangible plant*	_____	_____	_____	_____	_____	_____
	Total intangible plant	_____	_____	_____	_____	_____	_____
	Production Plant						
	<u>Mfd. gas production plant:</u>						
304	Land and land rights	_____	_____	_____	_____	_____	_____
305	Structures & Improvements	_____	_____	_____	_____	_____	_____
306	Boiler plant equipment	_____	_____	_____	_____	_____	_____
307	Other power equipment	_____	_____	_____	_____	_____	_____
308	Coke ovens	_____	_____	_____	_____	_____	_____
309	Producer gas equipment	_____	_____	_____	_____	_____	_____
310	Water gas generating equip.	_____	_____	_____	_____	_____	_____
311	Liquefied petro. gas equip.	_____	_____	_____	_____	_____	_____
312	Oil gas generating equip.	_____	_____	_____	_____	_____	_____
313	Generating equip. - Other processes	_____	_____	_____	_____	_____	_____
314	Coal, coke, and ash handling equip.	_____	_____	_____	_____	_____	_____
315	Catalytic cracking equip.	_____	_____	_____	_____	_____	_____
316	Other reforming equip.	_____	_____	_____	_____	_____	_____
317	Purification equip.	_____	_____	_____	_____	_____	_____
318	Residual refining equip.	_____	_____	_____	_____	_____	_____
319	Gas mixing equip.	_____	_____	_____	_____	_____	_____
320	Other equip.	_____	_____	_____	_____	_____	_____
325-47	Natural Gas Production Plant	_____	_____	_____	_____	_____	_____
	Total production plant	_____	_____	_____	_____	_____	_____

(Continued on next page)

State the nature of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.

GAS PLANT IN SERVICE

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
	<u>Natural Gas Storage</u>						
350-363	Underground Storage Plant						
364	Liquefied natural Gas Plant						
	Total natural gas storage						
	<u>Transmission Plant</u>						
365.1	Land and land rights						
365.2	Rights-of-way						
366	Structures and Improvements						
367	Mains						
368	Compressor station equip.						
369	Measuring and regulating station equip.						
370	Communication equip.						
371	Other equip.						
	Total Transmission						
	<u>Distribution Plant</u>						
374	Land and land rights	63,939	3,600				67,539
375	Structures & Improvements						
376	Mains	17,650,619	3,213,721			580,648	21,444,988
377	Compressor station equip.						
378	Meas. & reg. sta. equip.-gen.	1,433,983			-150,742		1,283,241
379	Meas. & reg. sta. equip. + CG.						
380	Services	4,872,314	650,905				5,523,219

(Continued on next page)



ANALYSIS OF RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits	Credits	debits	debits	TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
			ACCRUALS (b)	GR. SALV. (c)	RETIREMENT (d)	REMOVAL (e)		
<u>Intangible Plant</u>								
301	Organization	_____	_____	_____	_____	_____	_____	_____
302	Franchises and consents	_____	_____	_____	_____	_____	_____	_____
303	Misc. intangible plant	_____	_____	_____	_____	_____	_____	_____
	Total intangible plant	_____	_____	_____	_____	_____	_____	_____
<u>Production Plant</u>								
<u>Mfd. gas production plant:</u>								
305	Structures & Improvements	_____	_____	_____	_____	_____	_____	_____
306	Boiler plant equipment	_____	_____	_____	_____	_____	_____	_____
307	Other power equipment	_____	_____	_____	_____	_____	_____	_____
308	Coke ovens	_____	_____	_____	_____	_____	_____	_____
309	Producer gas equipment	_____	_____	_____	_____	_____	_____	_____
310	Water gas generating equip.	_____	_____	_____	_____	_____	_____	_____
311	Liquefied petro. gas equip.	_____	_____	_____	_____	_____	_____	_____
312	Oil gas generating equip.	_____	_____	_____	_____	_____	_____	_____
313	Generating equip. - Other processes	_____	_____	_____	_____	_____	_____	_____
314	Coal, coke, and ash handling equip.	_____	_____	_____	_____	_____	_____	_____
315	Catalytic cracking equip.	_____	_____	_____	_____	_____	_____	_____
316	Other reforming equip.	_____	_____	_____	_____	_____	_____	_____
317	Purification equip.	_____	_____	_____	_____	_____	_____	_____
318	Residual refining equip.	_____	_____	_____	_____	_____	_____	_____
319	Gas mixing equip.	_____	_____	_____	_____	_____	_____	_____
320	Other equip.	_____	_____	_____	_____	_____	_____	_____
325-47	Natural Gas Production Plant	_____	_____	_____	_____	_____	_____	_____
	Total production plant	_____	_____	_____	_____	_____	_____	_____

(Continued on next page)



ANALYSIS OF RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	<u>Credits</u> ACCRUALS (b)	<u>Credits</u> GR. SALV. (c)	<u>debits</u> RETIREMENT (d)	<u>debits</u> REMOVAL (e)	TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
<u>Natural Gas Storage</u>								
350-363	Underground Storage Plant	_____	_____	_____	_____	_____	_____	_____
364	Liquefied Natural Gas Plant	_____	_____	_____	_____	_____	_____	_____
	Total natural gas storage	_____	_____	_____	_____	_____	_____	_____
<u>Transmission Plant</u>								
365.1	Land and land rights	_____	_____	_____	_____	_____	_____	_____
365.2	Rights-of-way	_____	_____	_____	_____	_____	_____	_____
366	Structures and Improvements	_____	_____	_____	_____	_____	_____	_____
367	Mains	_____	_____	_____	_____	_____	_____	_____
368	Compressor station equip.	_____	_____	_____	_____	_____	_____	_____
369	Measuring and regulating station equip.	_____	_____	_____	_____	_____	_____	_____
370	Communication equip.	_____	_____	_____	_____	_____	_____	_____
371	Other equip.	_____	_____	_____	_____	_____	_____	_____
	Total Transmission	_____	_____	_____	_____	_____	_____	_____
<u>Distribution Plant</u>								
374	Land and land rights	_____	_____	_____	_____	_____	_____	_____
375	Structures & Improvements	_____	_____	_____	_____	_____	_____	_____
376	Mains	1,772,122	372,312	_____	_____	_____	_____	2,144,434
377	Compressor station equip.	_____	_____	_____	_____	_____	_____	_____
378	Meas. & reg. sta. equip. -gen.	100,841	25,757	_____	_____	_____	_____	126,598
379	Meas. & reg. sta. equip. +CG.	_____	_____	_____	_____	_____	_____	_____
380	Services	696,251	102,390	_____	_____	_____	_____	798,641

(Continued on next page)



SUMMARY OF ACCRUALS

		S/L STRAIGHT LINE METHOD							
		ESTIMATED NET SALVAGE			DEPRECIATION	NET	SERVICE &	ANNUAL	S/L
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
No.									
	<u>Intangible Plant</u>								
301	Organization								
302	Franchises and consents								
	<u>Intangible Plant</u>								
303	Misc. intangible plant								
	Total intangible plant								
	<u>Production Plant</u>								
	<u>Mfd. gas production plant:</u>								
304	Land and land rights								
305	Structures and Improvements								
306	Boiler plant equipment								
307	Other power equipment								
308	Coke ovens								
309	Producer gas equip.								
310	Water gas generating equip.								
311	Liquefied petro. gas equip.								
312	Oil gas generating equip.								
313	Generating equip. -								
	Other processes								
314	Coal, coke, and ash handling equip.								
315	Catalytic cracking equip.								
316	Other reforming equip.								
317	Purification equip.								
318	Residual refining equip.								
319	Gas mixing equip.								
320	Other equip.								
325-47	Natural Gas Production Plant								
	Total production plant								

Continued on next page



SUMMARY OF ACCRUALS

		S/L STRAIGHT LINE METHOD							
Acct. No.	TITLE OF ACCOUNTS	<u>ESTIMATED NET SALVAGE</u>		<u>DEPRECIATION</u>		<u>NET</u>	SERVICE & LIFE	ANNUAL ACCURAL	S/L %
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<u>Natural Gas Storage</u>								
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
	<u>Transmission Plant</u>								
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements								
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
	<u>Station Equip.</u>								
370	Communication equip.								
371	Other equip.								
	Total Transmission								
	<u>Distribution Plant</u>								
374	Land and land rights	67,539			0	67,539	NA		
375	Structures & Improvements								
376	Mains	21,444,988			2,144,434	19,300,554	50		
377	Compressor station equip.								
378	Meas. & reg. sta. equip.-gen.	1,283,241			126,598	1,156,643	50 & 20		
379	Meas. & reg. sta. equip. + CG.								
380	Services	5,523,219			798,641	4,724,578	50		

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Attachment A - Plant In Service for 2014 Retroactively Modified

Company Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2014)

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GAS PLANT IN SERVICE



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
Intangible plant							
301	Organization	-			-		-
302	Franchises and consents						-
303	Misc. intangible plant*						-
	Total intangible plant	-					-
Production Plant							
<u>Mfd. gas production plant:</u>							
304	Land and land rights						-
305	Structures & Improvements						-
306	Boiler plant equipment						-
307	Other power equipment						-
308	Coke ovens						-
309	Producer gas equipment						-
310	Water gas generating equip.						-
311	Liquefied petro. gas equip.						-
312	Oil gas generating equip.						-
313	Generating equip. - Other processes						-
314	Coal, coke, and ash handling equip.						-
315	Catalytic cracking equip.						-
316	Other reforming equip.						-
317	Purification equip.						-
318	Residual refining equip.						-
319	Gas mixing equip.						-
320	Other equip.						-
325-47	Natural Gas Production Plant						
	Total production plant	-					-

(Continued on next page)

State the nature of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.

Attachment A - Plant In Service for 2014 Retroactively Modified

GAS PLANT IN SERVICE



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
	<u>Natural Gas Storage</u>						
350-363	Underground Storage Plant						-
364	Liquefied natural Gas Plant						-
	Total natural gas storage						-
	<u>Transmission Plant</u>						
365.1	Land and land rights						-
365.2	Rights-of-way						-
366	Structures and Improvements						-
367	Mains						-
368	Compressor station equip.						-
369	Measuring and regulating station equip.						-
370	Communication equip.						-
371	Other equip.						-
	Total Transmission						-
	<u>Distribution Plant</u>						
374	Land and land rights	63,939	3,600				67,539
375	Structures & Improvements						-
376	Mains	17,650,619	3,213,721			580,648	21,444,988
377	Compressor station equip.						-
378	Meas. & reg. sta. equip.-gen.	1,433,983			(150,742)		1,283,241
379	Meas. & reg. sta. equip. + CG.						-
380	Services	4,872,314	650,905				5,523,219

(Continued on next page)



ANALYSIS OF RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits	Credits	debits	debits	TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
			ACCRUALS (b)	GR. SALV. (c)	RETIREMENT (d)	REMOVAL (e)		
<u>Intangible Plant</u>								
301	Organization	-						-
302	Franchises and consents							-
303	Misc. intangible plant							-
	Total intangible plant	-	-	-	-	-	-	-
<u>Production Plant</u>								
<u>Mfd. gas production plant:</u>								
305	Structures & Improvements							-
306	Boiler plant equipment							-
307	Other power equipment							-
308	Coke ovens							-
309	Producer gas equipment							-
310	Water gas generating equip.							-
311	Liquefied petro. gas equip.							-
312	Oil gas generating equip.							-
313	Generating equip. - Other processes							-
314	Coal, coke, and ash handling equip.							-
315	Catalytic cracking equip.							-
316	Other reforming equip.							-
317	Purification equip.							-
318	Residual refining equip.							-
319	Gas mixing equip.							-
320	Other equip.							-
325-47	Natural Gas Production Plant							-
	Total production plant	-	-	-	-	-	-	-

(Continued on next page)



ANALYSIS OF RESERVES

Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	Credits ACCRUALS (b)	Credits GR. SALV. (c)	debits RETIREMENT (d)	debits REMOVAL (e)	TRANSFERS & ADJUSTMENTS (f)	E.O.Y. BALANCE (g)
<u>Natural Gas Storage</u>								
350-363	Underground Storage Plant							-
364	Liquefied Natural Gas Plant							-
	Total natural gas storage							-
<u>Transmission Plant</u>								
365.1	Land and land rights							-
365.2	Rights-of-way							-
366	Structures and Improvements							-
367	Mains							-
368	Compressor station equip.							-
369	Measuring and regulating station equip.							-
370	Communication equip.							-
371	Other equip.							-
	Total Transmission							-
<u>Distribution Plant</u>								
374	Land and land rights							-
375	Structures & Improvements							-
376	Mains	1,993,823	372,312	105,558				2,471,693
377	Compressor station equip.							-
378	Meas. & reg. sta. equip. -gen.	122,208	25,757	12,619				160,584
379	Meas. & reg. sta. equip. +CG.							-
380	Services	813,600	102,390	41,582				957,572

(Continued on next page)

Attachment A - Plant In Service for 2014 Retroactively Modified

Company _____

Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2014)



SUMMARY OF ACCRUALS

		S/L STRAIGHT LINE METHOD							
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT (a)	ESTIMATED NET SALVAGE		DEPRECIATION	NET	SERVICE & LIFE (f)	ANNUAL ACCRUAL (g)	S/L % (h)
			% (b)	AMOUNT (c)	RESERVE (d)	BALANCE (e)			
	<u>Intangible Plant</u>								
301	Organization	-	-	-	0	0		-	
302	Franchises and consents							-	
	<u>Intangible Plant</u>								
303	Misc. intangible plant							-	
	Total intangible plant	-	-	-	0	0		-	
	<u>Production Plant</u>								
	<u>Mfd. gas production plant:</u>								
304	Land and land rights							-	
305	Structures and Improvements							-	
306	Boiler plant equipment							-	
307	Other power equipment							-	
308	Coke ovens							-	
309	Producer gas equip.							-	
310	Water gas generating equip.							-	
311	Liquefied petro. gas equip.							-	
312	Oil gas generating equip.							-	
313	Generating equip. -							-	
	Other processes							-	
314	Coal, coke, and ash handling equip.							-	
315	Catalytic cracking equip.							-	
316	Other reforming equip.							-	
317	Purification equip.							-	
318	Residual refining equip.							-	
319	Gas mixing equip.							-	
320	Other equip.							-	
325-47	Natural Gas Production Plant							-	
	Total production plant							-	

Continued on next page

Attachment A - Plant In Service for 2014 Retroactively Modified

Company Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2014)



SUMMARY OF ACCRUALS

S/L STRAIGHT LINE METHOD										
Acct. No.	TITLE OF ACCOUNTS	ESTIMATED NET SALVAGE			DEPRECIATION		NET	SERVICE &	ANNUAL	S/L
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	<u>Natural Gas Storage</u>									
350-363	Underground Storage Plant									
364	Liquefied Natural Gas Plant									
	Total natural gas storage									
	<u>Transmission Plant</u>									
365.1	Land and land rights									
365.2	Rights-of-way									
366	Structures & Improvements									
367	Mains									
368	Compressor station equip.									
369	Measuring and regulating									
	<u>Station Equip.</u>									
370	Communication equip.									
371	Other equip.									
	Total Transmission									
	<u>Distribution Plant</u>									
374	Land and land rights	67,539	0.00	-	-	67,539	NA	-		
375	Structures & Improvements					-				
376	Mains	21,444,988	-27.00	327,259	2,144,434	18,973,295	50	372,312	1.74%	
377	Compressor station equip.					-				
378	Meas. & reg. sta. equip.-gen.	1,283,241	-21.00	33,986	126,598	1,122,657	50 & 20	25,757	2.01%	
379	Meas. & reg. sta. equip. + CG.					-				
380	Services	5,523,219	-40.00	158,931	798,641	4,565,647	50	102,390	1.85%	

Continued on next page

Attachment B - Proposed Depreciation and Salvage Rates

GREATER MINNESOTA GAS, INC.
GAS UTILITY DEPRECIATION STUDY
PROPOSED DEPRECIATION AND SALVAGE RATES

FERC ACCT # DESCRIPTION		PRESENT RATES					PROPOSED RATES					PRESENT - PROPOSED		
		AVERAGE SERVICE LIFE	SALVAGE VALUE	GROSS PLANT IN SERVICE 12/31/2014	ACCUM DEPR 12/31/2014	ACCUM SALV 12/31/2014	NET PLANT IN SERVICE 12/31/2014	AVERAGE SERVICE LIFE	SALVAGE VALUE	GROSS PLANT IN SERVICE 12/31/2014	ACCUM DEPR 12/31/2014	ACCUM SALV 12/31/2014	NET PLANT IN SERVICE 12/31/2014	ACCUM DEPR VARIANCE
374	Land and land rights			\$67,539					\$67,539					
376	Mains	50	0%	\$21,444,988	\$2,144,434			\$21,444,988	\$2,144,434	\$327,259		\$18,973,295	\$0	(\$327,259)
378	Meas. & reg. sta. equip.-gen.	50	0%	\$1,283,241	\$126,598			\$1,283,241	\$126,598	\$33,986		\$1,122,657	\$0	(\$33,986)
380	Services	50	0%	\$5,523,219	\$798,641			\$5,523,219	\$798,641	\$158,931		\$4,565,647	\$0	(\$158,931)
381	Meters	30	0%	\$347,545	\$134,429			\$347,545	\$134,429			\$213,116	\$0	\$0
382	Meter installations	50	0%	\$1,251,560	\$136,599			\$1,251,560	\$136,599	\$25,501		\$1,089,460	\$0	(\$25,501)
383	House regulators	30	0%	\$74,480	\$24,137			\$74,480	\$24,137	\$3,090		\$47,253	\$0	(\$3,090)
387	Other equip.	8	0%	\$222,136	\$83,490			\$222,136	\$83,490			\$138,646	\$0	\$0
391	Office. furn. & equip.	7	0%	\$94,256	\$38,818			\$94,256	\$38,818			\$55,438	\$0	\$0
392	Trans. equip.	5	0%	\$343,674	\$185,639			\$343,674	\$185,639	(\$32,528)		\$190,563	\$0	\$32,528
397	Communications equip.	10	0%	\$4,513	\$2,963			\$4,513	\$2,963			\$1,550	\$0	\$0
				<u>\$30,657,151</u>	<u>\$3,675,748</u>	<u>\$0</u>	<u>\$26,981,403</u>	<u>\$30,657,151</u>	<u>\$3,675,748</u>	<u>\$516,239</u>	<u>\$26,465,164</u>	<u>\$0</u>	<u>(\$516,239)</u>	