

202 South Main Street Le Sueur, Minnesota 56058 Toll Free: (888) 931-3411 Fax: (507) 934-6675 www.greatermngas.com

July 16, 2015

#### VIA ELECTRONIC FILING

Mr. Daniel P. Wolf Executive Secretary Minnesota Public Utilities Commission 121 7<sup>th</sup> 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 16<sup>th</sup> 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.m n.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, IncOfficial 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, IncOfficial Service List 2015
Sharon			Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	No	GEN_SL_Greater Minnesota Gas, IncOfficial Service List 2015
Brian	Gardow	bgardow@greatermngas.c om	Greater Minnesota Gas, Inc.	PO Box 68  Le Sueur, MN 56058	Electronic Service	No	GEN_SL_Greater Minnesota Gas, IncOfficial Service List 2015
Nicolle	Kupser	nkupser@greatermngas.co m	Greater Minnesota Gas, Inc.	202 South Main Street P.O. Box 68 Le Sueur, MN 56058	Electronic Service	No	GEN_SL_Greater Minnesota Gas, IncOfficial 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, IncOfficial Service List 2015
Greg	Palmer	gpalmer@greatermngas.co m	Greater Minnesota Gas, Inc.	PO Box 68 202 South Main Stree Le Sueur, MN 56058	Electronic Service	No	GEN_SL_Greater Minnesota Gas, IncOfficial 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, IncOfficial 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, IncOfficial Service List 2015

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

Beverly Jones Heydinger Chair

Nancy LangeCommissionerDan LipschultzCommissionerJohn TumaCommissionerBetsy WerginCommissioner

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

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 LangeCommissionerDan LipschultzCommissionerJohn TumaCommissionerBetsy WerginCommissioner

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 to 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.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	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  Mfd. gas production plant:						
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** 

(Minnesota Gas Jurisdiction) For Calendar Year 2010



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS <u>(e)</u>	E.O.Y. BALANCE (f)
	Natural Gas Storage						
350-363	Underground Storage Plant						
364	Liquefied natural Gas Plant						
	Total natural gas storage						
	Transmission Plant						
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. equipgen.	468,562					468,562
379	Meas. & reg. sta. equip. + CG.						
380	Services	2,992,398	188,509				3,180,907

(Continued on next page)

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## (Minnesota Gas Jurisdiction) For Calendar Year 2010

#### **GAS PLANT IN SERVICE**



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	<u>Distribution Plant</u>						
381	Meters	347,546					347,54
382	Meter installations	449,954	42,329				492,28
383	House regulators	74,480					74,48
384	House reg. install.						
385	Indus. meas. & reg. equip.						
386	Other prop. on cust. prem.						
387	Other equip.	60,514					60,51
	Total distribution	11,905,691	788,318				12,694,00
	<b>General Plant</b>						
389	Land and land rights						
390	Structures & Improvements	2,962					2,96
391	Office. furn. & equip.	31,560	15,173				46,73
392	Trans. equip.	158,127					158,12
393	Store equip.						
394	Tools, shop., & gar. equip.						
395	Laboratory equip.						
396	Power operated equip.						
397	Communications equip.	6,720					6,72
398	Miscellaneous equip.						
399	Other tangible property*						
	Total general plant	199,369	15,173				214,54
	Total gas plant in service	12,108,384	803,491				12,908,55

>	State the nature and use 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.



#### **ANALYSIS RESERVES**

			Credits	<u>Credits</u>	<u>debits</u>	debits		
							TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS (		RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	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
	<b>Production Plant</b>							
	Mfd. gas production plant:							
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>-</u>		<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
					REMOVAL		E.O.Y. BALANCE
TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
Natural Gas Storage							
Underground Storage Plant							
Liquefied Natural Gas Plant							
Total natural gas storage							
Transmission Plant							
Land and land rights							
Rights-of-way							
Structures and Improvements							
Mains							
Compressor station equip.							
Measuring and regulating station equip.							
Other equip.							
Total Transmission							
Distribution Plant							
Land and land rights							
Structures & Improvements							
Mains	974,204	155,560					1,129,764
Compressor station equip.							
Meas. & reg. sta. equipgen.	54,646	9,463					64,109
Meas. & reg. sta. equip. +CG.							
Services	406,878	61,734					468,612
on next page)							
on next page)							
	Underground Storage Plant Liquefied Natural Gas Plant Total natural gas storage  Transmission Plant Land and land rights Rights-of-way Structures and Improvements Mains Compressor station equip. Measuring and regulating station equip. Communication equip. Other equip. Total Transmission Distribution Plant Land and land rights Structures & Improvements Mains Compressor station equip. Meas. & reg. sta. equipgen. Meas. & reg. sta. equip. +CG.	Underground Storage Plant Liquefied Natural Gas Plant Total natural gas storage  Transmission Plant Land and land rights Rights-of-way Structures and Improvements Mains Compressor station equip. Measuring and regulating station equip. Communication equip. Other equip. Total Transmission Distribution Plant Land and land rights Structures & Improvements Mains Compressor station equip.  974,204 Compressor station equip. Meas. & reg. sta. equipgen. Meas. & reg. sta. equip. +CG. Services 406,878	TITLE OF ACCOUNTS  B.O.Y. BALANCE (a)  Natural Gas Storage  Underground Storage Plant Liquefied Natural Gas Plant Total natural gas storage  Transmission Plant Land and land rights Rights-of-way Structures and Improvements Mains Compressor station equip. Measuring and regulating station equip. Communication equip. Other equip. Total Transmission Distribution Plant Land and land rights Structures & Improvements Mains  974,204 155,560 Compressor station equip. Meas. & reg. sta. equipgen. Meas. & reg. sta. equip. +CG. Services 406,878 61,734	Natural Gas Storage  Underground Storage Plant Liquefied Natural Gas Plant Total natural gas storage  Transmission Plant Land and land rights Rights-of-way Structures and Improvements Mains Compressor station equip. Measuring and regulating station equip. Communication equip. Other equip. Total Transmission Distribution Plant Land and land rights Structures & Improvements  Mains  One of the equip. Communication equip. Other equip. Total Transmission Distribution Plant Land and land rights Structures & Improvements Mains  974,204 155,560 Compressor station equip. Meas. & reg. sta. equipgen. Meas. & reg. sta. equip. +CG. Services 406,878 61,734	Natural Gas Storage  Underground Storage Plant Liquefied Natural Gas Plant Total natural gas storage  Transmission Plant Land and land rights Rights-of-way Structures and Improvements Mains Compressor station equip. Measuring and regulating station equip. Total Transmission Distribution Plant Land and land rights Structures and Improvements  Mains  Compressor station equip.  Communication equip.  Distribution Plant Land and land rights Structures & Improvements  Mains  974,204 155,560  Compressor station equip. Meas. & reg. sta. equipgen. Meas. & reg. sta. equip. +CG. Services  406,878 61,734	B.O.Y. BALANCE (a) (b) (c) (d) (e)  Natural Gas Storage  Underground Storage Plant Liquefied Natural Gas Plant Total natural gas storage  Transmission Plant Land and land rights Rights-of-way Structures and Improvements Mains Compressor station equip. Measuring and regulating station equip. Other equip. Total Transmission Distribution Plant Land and land rights Structures & Improvements  Mains  Structures & Improvements  Mains  Other equip. Total Transmission Distribution Plant Land and land rights Structures & Improvements  Mains  974,204 155,560  Compressor station equip. Meas. & reg. sta. equip gen. Meas. & reg. sta. equip gen. Meas. & reg. sta. equip gen. Services  406,878 61,734	B.O.Y. BALANCE (b) (c) RETIREMENT REMOVAL ADJUSTMENTS (d) (e) (f)  Natural Gas Storage  Underground Storage Plant Liquefied Natural Gas Plant Total natural gas storage  Transmission Plant Land and land rights Station equip. Other equip. Other equip. Other equip. Total Transmission Distribution Plant Land and land rights Structures and Improvements Mains  Compressor station equip. Other equip. Structures and Improvements Mains  Compressor station equip. Other equip. Other station equip. Other equip. Total Transmission Distribution Plant Land and land rights Structures & Improvements Mains  Compressor station equip. Other equip. Structures & Improvements Mains  Structures & Improvements Mains  Services  406,878  61,734



#### **ANALYSIS OF RESERVES**

		Credits	Credits	Credits	debits	<u>debits</u>	TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS GR	. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANC
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Distribution Plant							
381	Meters	76,503	11,585					88,088
382	Meter installations	64,143	9,423					73,566
383	House regulators	14,766	1,874					16,640
384	House reg. install.							
385	Indus. meas. & reg. equip.							
386	Other prop. on cust. prem.							
387	Other equip.	35,416	5,653					41,069
	Total distribution	1,416,479	255,292					1,881
	<b>General Plant</b>							
389	Land and land rights							
390	Structures & Improvements	2,962						2,962
391	Office. furn. & equip.	23,587	3,653					27,240
392	Trans. equip.	85,418	27,551					112,969
393	Store equip.							
394	Tools, shop., & gar. equip.							
395	Laboratory equip.							
396	Power operated equip.							
397	Communications equip.	1,584	672					2,256
398	Miscellaneous equip.							
399	Other tangible property							
	Total general plant	113,551	31,876					145,427
	Total gas plant in service	1,474,651	287,168					2,027

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MINNESOTA
DEFARTMENT OF
COMMERCE

(Minnesota Gas Jurisdiction) For Calendar Year 2010

#### **SUMMARY OF ACCRUALS**

				S/L STRAIGHT LI	NE METHOD				
			ESTIMATED I	NET SALVAGE	<u>DEPRECIATION</u>	<u>NET</u>	SERVICE &	ANNUAL	S/L
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
Acct.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
No.									
201	Intangible Plant								
301	Organization								
302	Franchises and consents								
202	Intangible Plant								
303	Misc. intangible plant								
	Total intangible plant								
	Production Plant								
20.4	Mfd. gas production plant:								
304	Land and land rights								
305	Structures and Improvements								
306	Boiler plant equipment								
307	Other power equipment								
308	Coke ovens	-		<u> </u>					
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								
'ontinued c	on next page								

Continued on next page

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MINNESOTA
DEPARTMENT OF COMMERCE

#### **SUMMARY OF ACCRUALS**

#### (Minnesota Gas Jurisdiction) For Calendar Year 2010

				S/L STRAIGHT LIN	NE METHOD				
Acct.	TITLE OF ACCOUNTS	<u>E</u> S	ESTIMATED NET SALVAGE		<b>DEPRECIATION</b>	<u>NET</u>	SERVICE &	ANNUAL	S/L
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Natural Gas Storage								
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
	<b>Transmission Plant</b>								
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements								
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
	Station Equip.								
370	Communication equip.								
371	Other equip.								
	Total Transmission								
	Distribution Plant								
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. equipgen.	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

## page G-22 MINNESOTA DEFASTMENT OF COMMERCE

#### **SUMMARY OF ACCRUALS**

(Minnesota Gas Jurisdiction) For Calendar Year 2010

	<u>-</u>	<u>E</u>	STIMATED	NET SALVAGE	<b>DEPRECIATION</b>	<u>NET</u>	SERVICE &	ANNUAL	S/L
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	<u>Distribution Plant</u>								
381	Meters	347,546			88,088	259,458	30		
382	Meter installations	492,283			73,566	418,717	50		
383	House regulators	74,480			16,640	57,840	30 & 50		
384	House reg. install.								
385	Indus. meas. & reg. equip.								
386	Other prop. on cust. prem.								
387	Other equip.	60,514			41,069	19,445	8		
	Total distribution	12,694,009			1,881,849	10,812,160			
	<b>General Plant</b>								
389	Land and land rights								
390	Structures & Improvements	2,962			2,962		10		
391	Office. furn. & equip.	46,733			27,240	19,493	8		
392	Trans. equip.	158,127			112,969	45,158	5		
393	Store equip.								
394	Tools, shop., & gar. equip.								
395	Laboratory equip.								
396	Power operated equip.								
397	Communications equip.	6,720			2,256	4,464	10		
398	Miscellaneous equip.								
399	Other tangible property								
	Total general plant	214,542			145,427	69,115			
	Total gas plant in service	12,908,551			2,027,276	10,881,275			

#### Attachment A - Plant In Service for 2010 Retroactively Modified

Company	Greater Minnesota Gas. Inc.	(MN Gas Jurisdiction for Calendar Year of 2010)	Page G-14
Company	Greater Minnesota Gas, inc.	(MIN Gas Julistiction for Calendar Fear of 2010)	rage G-14

#### **GAS PLANT IN SERVICE**



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Intangible plant						
301	Organization	3,324			(3,324)		-
302	Franchises and consents						-
303	Misc. intangible plant*						-
	Total intangible plant	3,324					
	Production Plant						
	Mfd. gas production plant:						
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.			<u> </u>			-
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.

Company	Greater Minnesota Gas, Inc.	(MN Gas Jurisdiction for Calendar Year of 2010)	page G-15
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#### **GAS PLANT IN SERVICE**



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS	E.O.Y. BALANCE ( <u>f)</u>
	Natural Gas Storage						
350-363	Underground Storage Plant						-
364	Liquefied natural Gas Plant						-
	Total natural gas storage						-
	Transmission Plant						
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.						<u> </u>
370	Communication equip.						-
371	Other equip.						-
	Total Transmission						
	<b>Distribution Plant</b>						
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. equipgen.	468,562					468,562
379	Meas. & reg. sta. equip. + CG.						
380	Services	2,992,398	188,509				3,180,907

(Continued on next page)

Company	Greater Minnesota Gas, Inc.	(MN Gas Jurisdiction for Calendar Year of 2010)	page G-16
Company	Croater minimoceta Cae, me.	(IIII Gas danical cultural Total of 2010)	page

#### **GAS PLANT IN SERVICE**



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Distribution Plant						
381	Meters	347,546					347,546
382	Meter installations	449,954	42,329				492,283
383	House regulators	74,480					74,480
384	House reg. install.						-
385	Indus. meas. & reg. equip.						-
386	Other prop. on cust. prem.						-
387	Other equip.	60,514					60,514
	Total distribution	11,905,691	788,318	0	0	0	12,694,009
	General Plant						
389	Land and land rights						-
390	Structures & Improvements	2,962					2,962
391	Office. furn. & equip.	31,560	15,173				46,733
392	Trans. equip.	158,127					158,127
393	Store equip.						-
394	Tools, shop., & gar. equip.						-
395	Laboratory equip.						-
396	Power operated equip.						-
397	Communications equip.	6,720					6,720
398	Miscellaneous equip.						-
399	Other tangible property*						-
	Total general plant	199,369	15,173	0	0	0	214,542
	Total gas plant in service	12,108,384	803,491	0	0	0	12,908,551

*	State the nature and use 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.
Richard Control	

## MINNESOTA DEPARTMENT OF COMMERCE

#### **ANALYSIS OF RESERVES**

Company

			<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS (	GR. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANC
No.	THEE OF FREEDOM IS	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Intangible Plant							
301	Organization	3,324				3,324		-
302	Franchises and consents	· · · · · · · · · · · · · · · · · · ·				•		-
303	Misc. intangible plant							-
	Total intangible plant	3,324	-	-	_	3,324	-	-
	Production Plant	,				,		
	Mfd. gas production plant:							
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	-	-	-	-	-	-	-
ontinued	on next page)							

Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2010)

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#### **ANALYSIS OF RESERVES**

Company



	_		<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.		B.O.Y. BALANCE	ACCRUALS G	R. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Natural Gas Storage							
350-363	Underground Storage Plant							-
364	Liquefied Natural Gas Plant							-
	Total natural gas storage							
	Transmission Plant							
365.1	Land and land rights							<u> </u>
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							-
	<b>Distribution Plant</b>							
374	Land and land rights							<u> </u>
375	Structures & Improvements							-
376	Mains	974,204	155,560	41,913				1,171,677
377	Compressor station equip.							-
378	Meas. & reg. sta. equipgen.	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)							

#### **ANALYSIS OF RESERVES**

Company



	TITLE OF A COLUMN	Credits	Credits	Credits	debits	debits	TRANSFERS &	E O V DALANCE
Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE (a)	ACCRUALS GF (b)	(c)	RETIREMENT ( <u>d)</u>	REMOVAL (e)	ADJUSTMENTS ( <u>f)</u>	E.O.Y. BALANCE (g)
		<del>777</del>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>757</u>	787
	<b>Distribution Plant</b>							
381	Meters	76,503	11,585					88,088
382	Meter installations	64,143	9,423	3,298				76,864
383	House regulators	14,766	1,874	618				17,258
384	House reg. install.							-
385	Indus. meas. & reg. equip.							-
386	Other prop. on cust. prem.							-
387	Other equip.	35,416	5,653					41,069
	Total distribution	1,626,556	255,292	74,645	-	-	-	1,956,493
	<b>General Plant</b>							
389	Land and land rights							-
390	Structures & Improvements	2,962						2,962
391	Office. furn. & equip.	23,587	3,653					27,240
392	Trans. equip.	85,418	27,551	(5,266)				107,703
393	Store equip.							-
394	Tools, shop., & gar. equip.							-
395	Laboratory equip.							-
396	Power operated equip.							-
397	Communications equip.	1,584	672					2,256
398	Miscellaneous equip.							-
399	Other tangible property							_
	Total general plant	113,551	31,876	(5,266)		-	_	140,161
	Total gas plant in service	1,743,431	287,168	69,379		3,324		2,096,654



			;	S/L STRAIGHT LI	NE METHOD				
		<u>I</u>	ESTIMATED	NET SALVAGE	<u>DEPRECIATION</u>	<u>NET</u>	SERVICE &	ANNUAL	S/L
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
Acct.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
No.									
	Intangible Plant								
301	Organization	0			0	0			
302	Franchises and consents							-	
	Intangible Plant								
303	Misc. intangible plant								
	Total intangible plant	0	-	-	0	0		_	
	Production Plant								<u> </u>
	Mfd. gas production plant:								
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								
tinued o	on next page								

Company

Greater Minnesota Gas, Inc.

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			\$	S/L STRAIGHT LIN	IE METHOD				
Acct.	TITLE OF ACCOUNTS		ESTIMATED :	NET SALVAGE	<u>DEPRECIATION</u>	<u>NET</u>	SERVICE &	ANNUAL	S/L
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Natural Gas Storage								
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
	<b>Transmission Plant</b>								
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements								
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
	Station Equip.								
370	Communication equip.								
371	Other equip.								
	Total Transmission								
	Distribution Plant								
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. equipgen.	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



			S	S/L STRAIGHT LIN	E METHOD				
	<del>-</del>	<u>E</u>	STIMATED 1	NET SALVAGE	<b>DEPRECIATION</b>	<u>NET</u>	SERVICE &	ANNUAL	S/L
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
<u>No.</u>		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
381	<u>Distribution Plant</u> Meters	347,546	0.00		88,088	259,458	30	11,585	3.33%
				2 200					
382	Meter installations	492,283	-35.00	3,298	73,566	415,419	50	9,423	1.91%
383	House regulators	74,480	-35.00	618	16,640	57,222	30 & 50	1,874	2.52%
384	House reg. install.					-			
385	Indus. meas. & reg. equip.					_			
386	Other prop. on cust. prem.					-			
387	Other equip.	60,514	0.00	-	41,069	19,445	8	5,653	9.34%
	Total distribution	12,694,009		74,645	1,881,848	10,737,516		255,292	2.01%
	General Plant								
389	Land and land rights					-			
390	Structures & Improvements	2,962	0.00	-	2,962	-	10	-	
391	Office. furn. & equip.	46,733	0.00	-	27,240	19,493	8	3,653	7.82%
392	Trans. equip.	158,127	30.00	(5,266)	112,969	50,424	5	27,551	17.42%
393	Store equip.					-			
394	Tools, shop., & gar. equip.					-			
395	Laboratory equip.								
396	Power operated equip.					-			
397	Communications equip.	6,720	0.00	-	2,256	4,464	10	672	10.00%
398	Miscellaneous equip.								
399	Other tangible property					_			
	Total general plant	214,542		(5,266)	145,427	74,381		31,876	14.86%
	Total gas plant in service	12,908,551		69,379	2,027,275	10,811,897		287,168	2.22%



#### **GAS PLANT IN SERVICE**

Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Intangible plant						
301	Organization						
302	Franchises and consents						
303	Misc. intangible plant*						
	Total intangible plant						
	Production Plant Mfd. gas production plant:						
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

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)
	Natural Gas Storage						
350-363	Underground Storage Plant						
364	Liquefied natural Gas Plant						
	Total natural gas storage						
	<b>Transmission Plant</b>						
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						
	<b>Distribution Plant</b>						
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. equipgen.	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)

#### **GAS PLANT IN SERVICE**



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Distribution Plant						
381	Meters	347,546					347,54
382	Meter installations	492,283	80,716				572,999
383	House regulators	74,480					74,48
384	House reg. install.						
385	Indus. meas. & reg. equip.						
386	Other prop. on cust. prem.						
387	Other equip.	60,514	1,116				61,630
	Total distribution	12,694,009	1,548,901				14,242,910
	General Plant						
389	Land and land rights						
390	Structures & Improvements	2,962		-2,962			
391	Office. furn. & equip.	46,733	9,028	-14,376			41,385
392	Trans. equip.	158,127	27,670	-34,350			151,44
393	Store equip.						
394	Tools, shop., & gar. equip.						
395	Laboratory equip.						
396	Power operated equip.						
397	Communications equip.	6,720					6,720
398	Miscellaneous equip.						
399	Other tangible property*						
	Total general plant	214,542	36,698	-51,688			199,552
	Total gas plant in service	12,908,551	1,585,599	-51,688			14,442,462

*	State the nature and use 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.



#### **ANALYSIS RESERVES**

			<u>Credits</u>	<b>Credits</b>	debits	<u>debits</u>		
							TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS GR	SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCI
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Later and the Disease							
	Intangible Plant							
301	Organization		<u> </u>					
302	Franchises and consents							
303	Misc. intangible plant							
	Total intangible plant							
	Production Plant							
	Mfd. gas production plant:							
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							
	1 1							
ontinued	on next page)							

#### **ANALYSIS OF RESERVES**

	_		Credits	Credits	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.		B.O.Y. BALANCE	ACCRUALS C		RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Natural Gas Storage							
350-363	Underground Storage Plant							
364	Liquefied Natural Gas Plant							
	Total natural gas storage							
	<b>Transmission Plant</b>							
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							
	<b>Distribution Plant</b>							
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. equipgen.	64,109	9,527					73,636
379	Meas. & reg. sta. equip. +CG.							
380	Services	468,612	64,927					533,539
ntinued o	on next page)							



#### **ANALYSIS OF RESERVES**

		Credits	Credits	Credits	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS GR	. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Distribution Plant							
381	Meters	88,088	11,585					99,67
382	Meter installations	73,566	10,250					83,81
383	House regulators	16,640	1,874					18,51
384	House reg. install.							
385	Indus. meas. & reg. equip.							
386	Other prop. on cust. prem.							
387	Other equip.	41,069	5,497					46,56
	Total distribution	1,881,849	269,514					2,151,36
	<b>General Plant</b>							
389	Land and land rights							
390	Structures & Improvements	2,962			-2,962			
391	Office. furn. & equip.	27,240	3,777		-12,655			18,36
392	Trans. equip.	112,969	23,518		-30,157			106,33
393	Store equip.							
394	Tools, shop., & gar. equip.							
395	Laboratory equip.							
396	Power operated equip.							
397	Communications equip.	2,256	672					2,92
398	Miscellaneous equip.							
399	Other tangible property							
	Total general plant	145,427	27,967		-45,774			127,62
		2,027,276	297,481		-45,774			2,278,98



#### **SUMMARY OF ACCRUALS**

				S/L STRAIGHT LI	NE METHOD				
			ESTIMATED NET SALVAGE		<u>DEPRECIATION</u>	<u>NET</u>	SERVICE &	ANNUAL	S/L
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
Acct.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
No.									
301	<u>Intangible Plant</u> Organization								
302	Franchises and consents								
202	Intangible Plant								
303	Misc. intangible plant								
	Total intangible plant								
	Production Plant  Mfd. gas production plant:								
304	Land and land rights								
305	_								
305 306	Structures and Improvements								
	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 of	on next page								

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(Minnesota Gas Jurisdiction) For Calendar Year 2011

				S/L STRAIGHT LIN	NE METHOD				
Acct.	TITLE OF ACCOUNTS	ESTIMATED NET SALVAGE			<u>DEPRECIATION</u>	<u>NET</u>	SERVICE &	ANNUAL	S/L
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Natural Gas Storage								
350-363	Underground Storage Plant	-							
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
	<b>Transmission Plant</b>								
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements								
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
	Station Equip.								
370	Communication equip.								
371	Other equip.								
	Total Transmission								
	<b>Distribution Plant</b>								
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. equipgen.	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		

Continued on next page

# page G-22 MINNESOTA DEPARTMENT OF COMMERCE

#### **SUMMARY OF ACCRUALS**

(Minnesota Gas Jurisdiction) For Calendar Year 2011

	<u>_</u>	ESTIMATED NET SALVAGE DEPREC				<u>NET</u>	NET SERVICE &	ANNUAL	S/L
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Distribution Plant								
381	Meters	347,546			99,673	247,873	30		
382	Meter installations	572,999			83,816	489,183	50		
383	House regulators	74,480			18,514	55,966	30 & 50		
384	House reg. install.								
385	Indus. meas. & reg. equip.								
386	Other prop. on cust. prem.								
387	Other equip.	61,630			46,566	15,064	8		
	Total distribution	14,242,910			2,151,363	12,091,547			
	General Plant								
389	Land and land rights								
390	Structures & Improvements	0			0	0	10		
391	Office. furn. & equip.	41,385			18,362	23,023	8		
392	Trans. equip.	151,447			106,330	45,117	5		
393	Store equip.								
394	Tools, shop., & gar. equip.								
395	Laboratory equip.								
396	Power operated equip.								
397	Communications equip.	6,720			2,928	3,792	10		
398	Miscellaneous equip.								
399	Other tangible property								
	Total general plant	199,552			127,620	71,932			
	Total gas plant in service	14,442,462			2,278,983	12,163,479			

Company	Greater Minnesota Gas, Inc.	(MN Gas Jurisdiction for Calendar Year of 2011)	Page G-14

### **GAS PLANT IN SERVICE**



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
<u>No.</u>		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Intangible plant						
301	Organization	-			-		-
302	Franchises and consents						-
303	Misc. intangible plant*						-
	Total intangible plant	-					-
	<b>Production Plant</b>						
	Mfd. gas production plant:						
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.

Company	Greater Minnesota Gas, Inc.	(MN Gas Jurisdiction for Calendar Year of 2011)	page G-15
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# **GAS PLANT IN SERVICE**



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS	E.O.Y. BALANCE (f)
	Natural Gas Storage						
350-363	Underground Storage Plant						-
364	Liquefied natural Gas Plant						-
	Total natural gas storage						-
	Transmission Plant						
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						
	<b>Distribution Plant</b>						
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. equipgen.	468,562	7,335				475,897
379	Meas. & reg. sta. equip. + CG.						
380	Services	3,180,907	297,289				3,478,196

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Company	Greater Minnesota Gas. Inc.	(MN Gas Jurisdiction for Calendar Year of 2011)	page G-16
Company	Croater Minimocota Cae, me.	(mir dad danidaldili idi dalandal rodi di 2011)	page G 10

### **GAS PLANT IN SERVICE**



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Distribution Plant						
381	Meters	347,546					347,546
382	Meter installations	492,283	80,716				572,999
383	House regulators	74,480					74,480
384	House reg. install.						-
385	Indus. meas. & reg. equip.						-
386	Other prop. on cust. prem.						-
387	Other equip.	60,514	1,116				61,630
	Total distribution	12,694,009	1,548,901	0	0	0	14,242,910
	General Plant						
389	Land and land rights						-
390	Structures & Improvements	2,962		-2,962			-
391	Office. furn. & equip.	46,733	9,028	-14,376			41,385
392	Trans. equip.	158,127	27,670	-34,350			151,447
393	Store equip.						-
394	Tools, shop., & gar. equip.						-
395	Laboratory equip.						-
396	Power operated equip.						-
397	Communications equip.	6,720					6,720
398	Miscellaneous equip.						-
399	Other tangible property*						-
	Total general plant	214,542	36,698	-51,688	0	0	199,552
	Total gas plant in service	12,908,551	1,585,599	-51,688	0	0	14,442,462

*	State the nature and use 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 2011 Retroactively Modified ota Gas, Inc. (MN Gas Jurisdiction for Calendar Year of 2011)

Greater Minnesota Gas, Inc.

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# **ANALYSIS OF RESERVES**

Company \_



			Credits	Credits	debits	debits		
							TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS (		RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Intangible Plant							
301	Organization	-				-		-
302	Franchises and consents							-
303	Misc. intangible plant							-
	Total intangible plant	-	-	-	-	-	-	-
	Production Plant							
	Mfd. gas production plant:							
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	_		_	_	_	-	_
	Total production plant							
(Continued	on next page)							
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Company \_\_\_\_\_ Greater Minnesota Gas, Inc. (MN Gas Jurisdiction for Calendar Year of 2011)

# **ANALYSIS OF RESERVES**



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	_		<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.		B.O.Y. BALANCE	ACCRUALS G		RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCI
No.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Natural Gas Storage							
350-363	Underground Storage Plant							-
364	Liquefied Natural Gas Plant							-
	Total natural gas storage							
	Transmission Plant							
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							-
	<b>Distribution Plant</b>	·		·				
374	Land and land rights							
375	Structures & Improvements							-
376	Mains	1,171,677	165,854	46,555				1,384,08
377	Compressor station equip.							-
378	Meas. & reg. sta. equipgen.	68,232	9,527	4,156				81,91
379	Meas. & reg. sta. equip. +CG.							-
380	Services	493,305	64,927	26,636				584,86
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(MN Gas Jurisdiction for Calendar Year of 2011)

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### **ANALYSIS OF RESERVES**



		Credits	Credits	Credits	<u>debits</u>	debits	TRANSFERS &	E O V D IV IVOE
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS GF		RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Distribution Plant							
381	Meters	88,088	11,585					99,67
382	Meter installations	76,864	10,250	3,728				90,84
383	House regulators	17,258	1,874	618				19,75
384	House reg. install.							-
385	Indus. meas. & reg. equip.							-
386	Other prop. on cust. prem.							-
387	Other equip.	41,069	5,497					46,56
	Total distribution	1,956,493	269,514	81,693	-	-	-	2,307,70
	General Plant							
389	Land and land rights							-
390	Structures & Improvements	2,962						2,96
391	Office. furn. & equip.	27,240	3,777					31,01
392	Trans. equip.	107,703	23,518	(5,154)				126,06
393	Store equip.							-
394	Tools, shop., & gar. equip.							-
395	Laboratory equip.							-
396	Power operated equip.							-
397	Communications equip.	2,256	672					2,92
398	Miscellaneous equip.							-
399	Other tangible property							-
	Total general plant	140,161	27,967	(5,154)	-	-	-	162,97
	Total gas plant in service	2,096,654	297,481	76,539	-	_		2,470,67

Greater Minnesota Gas, Inc. (MN Gas Jurisdiction for Calendar Year of 2011) Company

### **SUMMARY OF ACCRUALS**



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			S	S/L STRAIGHT LI	NE METHOD				
		<u>E</u>	STIMATED 1	NET SALVAGE	<u>DEPRECIATION</u>	<u>NET</u>	SERVICE &	ANNUAL	S/l
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
Acct.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
No.									
	Intangible Plant								
301	Organization	0			0	0			
302	Franchises and consents							-	
	Intangible Plant								
303	Misc. intangible plant							-	
	Total intangible plant	0	-	-	0	0		-	
	Production Plant  Mfd. gas production plant:								
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.							-	
25-47	Natural Gas Production Plant							-	
	Total production plant								

# **SUMMARY OF ACCRUALS**



				S/L STRAIGHT LIN	VE METHOD				
Acct.	TITLE OF ACCOUNTS		ESTIMATED	NET SALVAGE	DEPRECIATION	<u>NET</u>	SERVICE &	ANNUAL	S/L
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Natural Gas Storage								
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
	<b>Transmission Plant</b>		·						
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements								
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
	Station Equip.								
370	Communication equip.								
371	Other equip.								
	Total Transmission								
	<b>Distribution Plant</b>								
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. equipgen.	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

# **SUMMARY OF ACCRUALS**



					E METHOD				
	=	<u>ES</u>	STIMATED I	NET SALVAGE	DEPRECIATION	<u>NET</u>	SERVICE &	ANNUAL	S/L
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Did ii di Di d								
381	<u>Distribution Plant</u> Meters	347,546	0.00		99,673	247,873	30	11,585	3.33%
382	Meter installations	572,999	-35.00	7,026	83,816	482,157	50	10,250	1.79%
383	House regulators	74,480	-35.00	1,236	18,514	54,730	30 & 50	1,874	2.52%
384	House reg. install.					_			
385	Indus. meas. & reg. equip.					-			
386	Other prop. on cust. prem.					-			
387	Other equip.	61,630	0.00	_	46,566	15,064	8	5,497	8.92%
	Total distribution	14,242,910		156,338	2,151,362	11,935,210		269,514	1.89%
	General Plant								
389	Land and land rights								
390	Structures & Improvements	-	0.00		-	-	10	-	
391	Office. furn. & equip.	41,385	0.00		18,362	23,023	8	3,777	9.13%
392	Trans. equip.	151,447	30.00	(10,420)	106,330	55,537	5	23,518	15.53%
393	Store equip.					-			
394	Tools, shop., & gar. equip.					-			
395	Laboratory equip.					-			
396	Power operated equip.					-			
397	Communications equip.	6,720	0.00	-	2,928	3,792	10	672	10.00%
398	Miscellaneous equip.								
399	Other tangible property					-			
	Total general plant	199,552		(10,420)	127,620	82,352		27,967	14.01%
	Total gas plant in service	14,442,462		145,918	2,278,982	12,017,562		297,481	2.06%
	5 r	, , , -		- 7-	, ,	7 7- 2		,	



# **GAS PLANT IN SERVICE**

Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Intangible plant						
301	Organization						
302	Franchises and consents						
303	Misc. intangible plant*						
	Total intangible plant						
	Production Plant Mfd. gas production plant:						
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.

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 ( <u>d)</u>	TRANSFERS (e)	E.O.Y. BALANCE ( <u>f)</u>
	Natural Gas Storage						
350-363	Underground Storage Plant						
364	Liquefied natural Gas Plant						
	Total natural gas storage						
	Transmission Plant						
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. equipgen.	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)

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#### (Minnesota Gas Jurisdiction) For Calendar Year 2012

#### MINNESOTA DEPARTMENT OF COMMERCE

# **GAS PLANT IN SERVICE**

Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	<u>Distribution Plant</u>						
381	Meters	347,546	0				347,546
382	Meter installations	572,999	140,688	0	0	0	713,687
383	House regulators	74,480	0				74,480
384	House reg. install.						
385	Indus. meas. & reg. equip.						
386	Other prop. on cust. prem.						
387	Other equip.	61,630	34,432				96,062
	Total distribution	14,242,910	2,901,562				17,144,472
	General Plant						
389	Land and land rights						
390	Structures & Improvements						0
391	Office. furn. & equip.	41,385	16,847	-7,733			50,499
392	Trans. equip.	151,447	31,576	-21,571			161,452
393	Store equip.						
394	Tools, shop., & gar. equip.						
395	Laboratory equip.						
396	Power operated equip.						
397	Communications equip.	6,720	837	-3,045			4,512
398	Miscellaneous equip.						
399	Other tangible property*						
	Total general plant	199,552	49,260	-32,349			216,463
	Total gas plant in service	14,442,462	2,950,822	-32,349			17,360,935

*	State the nature and use 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.



# **ANALYSIS RESERVES**

			<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>		
							TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS GR.	SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCI
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Intangible Plant							
	inangiole i lain							
301	Organization							
302	Franchises and consents							
303	Misc. intangible plant							
	Total intangible plant							
	Production Plant							
	Mfd. gas production plant:							
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							-
ontinued	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 C		RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Natural Gas Storage							
350-363	Underground Storage Plant							
364	Liquefied Natural Gas Plant							
	Total natural gas storage							
	Transmission Plant							
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							
	Distribution Plant							
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. equipgen.	73,636	10,456					84,092
379	Meas. & reg. sta. equip. +CG.							
380	Services	533,539	75,272					608,811
ontinued o	on next page)							



# **ANALYSIS OF RESERVES**

Acct.		Credits	Credits	Credits	<u>debits</u>	<u>debits</u>	TRANSFERS &	
	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS GR	. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Distribution Plant							
381	Meters	99,673	11,586					111,25
382	Meter installations	83,816	12,867					96,68
383	House regulators	18,514	1,875					20,3
384	House reg. install.							
385	Indus. meas. & reg. equip.							
386	Other prop. on cust. prem.							
387	Other equip.	46,566	8,876					55,44
	Total distribution	2,151,362	329,879					2,481,24
	<b>General Plant</b>							
389	Land and land rights							
390	Structures & Improvements							
391	Office. furn. & equip.	18,362	6,125		-7,517			16,9
392	Trans. equip.	106,330	23,194		-21,571			107,95
393	Store equip.							
394	Tools, shop., & gar. equip.							
395	Laboratory equip.							
396	Power operated equip.							
397	Communications equip.	2,928	423		-1,457			1,89
398	Miscellaneous equip.							
399	Other tangible property							
	Total general plant	127,620	29,742		-30,545			126,8
	Total gas plant in service	2,278,982	359,621		-30,545			2,608,03



### **SUMMARY OF ACCRUALS**

	S/L STRAIGHT LINE METHOD											
		]	ESTIMATED 1	NET SALVAGE	<u>DEPRECIATION</u>	<u>NET</u>	SERVICE &	ANNUAL	S/L			
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%			
Acct.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>			
No.												
	T ( 21 D) (											
301	<u>Intangible Plant</u> Organization											
302	Franchises and consents											
302	Intangible Plant											
303	Misc. intangible plant											
303	Total intangible plant											
	Production Plant											
	Mfd. gas production plant:											
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											
	on next page											



# **SUMMARY OF ACCRUALS**

(Minnesota Gas Jurisdiction) For Calendar Year 2012

				S/L STRAIGHT LIN	NE METHOD				
Acct.	TITLE OF ACCOUNTS	ESTIMATED NET SA		NET SALVAGE	SALVAGE <u>DEPRECIATION</u>		SERVICE &	ANNUAL	S/L
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Natural Gas Storage								
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
	<b>Transmission Plant</b>								
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & 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			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. equipgen.	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 LIN	E METHOD				
	<del>-</del>		STIMATED	NET SALVAGE	<b>DEPRECIATION</b>	<u>NET</u>	SERVICE &	ANNUAL	S/I
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Distribution Plant								
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			
	<b>General Plant</b>								
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			

Company	Greater Minnesota Gas, Inc.	(MN Gas Jurisdiction for Calendar Year of 2012)	Page G-14

#### **GAS PLANT IN SERVICE**



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.	TILL OF ACCOUNTS	(a)	(b)	(c)	(d)	(e)	(f)
INU.		<u>(a)</u>	707	(C)	<u>(u)</u>	<u>(c)</u>	(1)
	Intangible plant						
301	Organization						
302	Franchises and consents						-
303	Misc. intangible plant*						-
	Total intangible plant	-					-
	Production Plant Mfd. gas production plant:						
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						<u> </u>
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.

Company	Greater Minnesota Gas, Inc.	(MN Gas Jurisdiction for Calendar Year of 2012)	page G-15
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# **GAS PLANT IN SERVICE**



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
	Natural Gas Storage						
350-363	Underground Storage Plant						-
364	Liquefied natural Gas Plant						-
	Total natural gas storage						-
	Transmission Plant						
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						-
	Distribution Plant						
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. equipgen.	475,897	56,381				532,278
379	Meas. & reg. sta. equip. + CG.						=
380	Services	3,478,196	599,012				4,077,208

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page (IVIN Gas Junsuiction for Calendar Tear of 2012) page	ompany	Greater Minnesota Gas, Inc.	(MN Gas Jurisdiction for Calendar Year of 2012)	page G-16
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### **GAS PLANT IN SERVICE**



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Distribution Plant						
381	Meters	347,546					347,546
382	Meter installations	572,999	140,688				713,687
383	House regulators	74,480					74,480
384	House reg. install.						-
385	Indus. meas. & reg. equip.						-
386	Other prop. on cust. prem.						-
387	Other equip.	61,630	34,432				96,062
	Total distribution	14,242,910	2,901,562	0	0	0	17,144,472
	General Plant						
389	Land and land rights						-
390	Structures & Improvements	-		-			-
391	Office. furn. & equip.	41,385	16,847	-7,733			50,499
392	Trans. equip.	151,447	31,576	-21,571			161,452
393	Store equip.						-
394	Tools, shop., & gar. equip.						-
395	Laboratory equip.						-
396	Power operated equip.						-
397	Communications equip.	6,720	837	-3,045			4,512
398	Miscellaneous equip.						-
399	Other tangible property*						-
	Total general plant	199,552	49,260	-32,349	0	0	216,463
	Total gas plant in service	14,442,462	2,950,822	-32,349	0	0	17,360,935

*	State the nature and use 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.

Company \_\_\_\_ Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2012)

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# ANALYSIS OF RESERVES COMMER

			<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS GR.	SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	11122 01 1100001/12	(a)	(b)	(c)	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	(g)
	<u>Intangible Plant</u>							
301	Organization	-				-		-
302	Franchises and consents							_
303	Misc. intangible plant							_
	Total intangible plant	-		-	-	-	_	-
	Production Plant							
	Mfd. gas production plant:							
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 GF	R. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Natural Gas Storage							
350-363	Underground Storage Plant							-
364	Liquefied Natural Gas Plant							-
	Total natural gas storage							
	Transmission Plant							
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							-
	<b>Distribution Plant</b>							
374	Land and land rights							
375	Structures & Improvements							
376	Mains	1,384,086	208,947	55,211				1,648,24
377	Compressor station equip.							
378	Meas. & reg. sta. equipgen.	81,915	10,456	4,436				96,80
379	Meas. & reg. sta. equip. +CG.							
380	Services	584,868	75,272	30,222				690,36
ontinued	on next page)							

Greater Minnesota Gas, Inc.

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### **ANALYSIS OF RESERVES**



		Credits	Credits	Credits	<u>debits</u>	debits	TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS GI		RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCI
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Distribution Plant							
381	Meters	99,673	11,586					111,25
382	Meter installations	90,842	12,867	4,504				108,2
383	House regulators	19,750	1,875	618				22,2
384	House reg. install.							-
385	Indus. meas. & reg. equip.							-
386	Other prop. on cust. prem.							-
387	Other equip.	46,566	8,876					55,4
	Total distribution	2,307,700	329,879	94,991	-	-	-	2,732,5
	<b>General Plant</b>							
389	Land and land rights							-
390	Structures & Improvements	-						-
391	Office. furn. & equip.	31,017	6,125					37,1
392	Trans. equip.	126,067	23,194	(5,210)				144,0
393	Store equip.							-
394	Tools, shop., & gar. equip.							-
395	Laboratory equip.							-
396	Power operated equip.							-
397	Communications equip.	2,928	423					3,3
398	Miscellaneous equip.							-
399	Other tangible property							-
	Total general plant	160,012	29,742	(5,210)	-	-	-	184,5
	Total gas plant in service	2,467,712	359,621	89,781	-	-	-	2,917,1

Attachment A - Plant In Service for 2012 Retroactively Modified

Greater Minnesota Gas, Inc. (MN Gas Jurisdiction for Calendar Year of 2012)

### **SUMMARY OF ACCRUALS**

Company



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				S/L STRAIGHT LI					
				NET SALVAGE	<u>DEPRECIATION</u>	<u>NET</u>	SERVICE &	ANNUAL	S/I
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
Acct.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
No.									
	Intangible Plant								
301	Organization	0			0	0			
302	Franchises and consents							-	
	Intangible Plant		<u> </u>						-
303	Misc. intangible plant								
	Total intangible plant	0	-	-	0	0		-	
	Production Plant  Mfd. gas production plant:		· <u></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.							-	
25-47	Natural Gas Production Plant							-	
	Total production plant								

Continued on next page

Greater Minnesota Gas, Inc.

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# **SUMMARY OF ACCRUALS**

Company



			Ç	S/L STRAIGHT LIN	VE METHOD				
Acct.	TITLE OF ACCOUNTS		ESTIMATED 1	NET SALVAGE	DEPRECIATION	<u>NET</u>	SERVICE &	ANNUAL	S/L
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Natural Gas Storage								
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
	<b>Transmission Plant</b>								
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements						·		
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
	Station Equip.								
370	Communication equip.								
371	Other equip.								
	Total Transmission								
	Distribution Plant								
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. equipgen.	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	

Greater Minnesota Gas, Inc.

### **SUMMARY OF ACCRUALS**

Company



			,	S/L STRAIGHT LIN	E METHOD				
	<del>-</del>	E	STIMATED	NET SALVAGE	<b>DEPRECIATION</b>	<u>NET</u>	SERVICE &	ANNUAL	S/L
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
<u>No.</u>		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Division of Division								
381	<u>Distribution Plant</u> Meters	347,546	0.00		111 250	227 297	20	11.506	3.33%
				11.520	111,259	236,287	30	11,586	
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%
	General Plant								
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.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Intangible plant						
	intangible plant						
301	Organization						
302	Franchises and consents						
303	Misc. intangible plant*						
	Total intangible plant						
	<b>Production Plant</b>						
	Mfd. gas production plant:						
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.

# page G-15 MINNESO DOMMER COMMER

# **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 ( <u>d)</u>	TRANSFERS (e)	E.O.Y. BALANCE (f)
	Natural Gas Storage						
350-363	Underground Storage Plant						
364	Liquefied natural Gas Plant						
	Total natural gas storage						
	<b>Transmission Plant</b>						
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						
	<b>Distribution Plant</b>						
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. equipgen.	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)

# GAS PLANT IN SERVICE

(Minnesota Gas Jurisdiction) For Calendar Year 2013



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	<b>Distribution Plant</b>						
381	Meters	347,545	0				347,54
382	Meter installations	713,686	299,434				1,013,12
383	House regulators	74,480	0				74,48
384	House reg. install.						
385	Indus. meas. & reg. equip.						
386	Other prop. on cust. prem.						
387	Other equip.	96,062	40,733				136,79
	Total distribution	17,144,470	8,448,325				25,592,79
	<b>General Plant</b>						
389	Land and land rights						
390	Structures & Improvements						
391	Office. furn. & equip.	66,387	0				66,38
392	Trans. equip.	161,453	93,424				254,87
393	Store equip.						
394	Tools, shop., & gar. equip.						
395	Laboratory equip.						
396	Power operated equip.						
397	Communications equip.	4,513	0				4,513
398	Miscellaneous equip.						
399	Other tangible property*						
	Total general plant	232,353	93,424				325,77
	Total gas plant in service	17,376,823	8,541,749				25,918,572

*	State the nature and use 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.



# **ANALYSIS RESERVES**

			Credits	Credits	debits	debits		
			<del></del>		<del></del>		TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS GR.	SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Intangible Plant							
301	Organization							
302	Franchises and consents							
303	Misc. intangible plant							
	Total intangible plant							
	Production Plant							
	Mfd. gas production plant:							
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	l 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 C		RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Natural Gas Storage							
350-363	Underground Storage Plant							
364	Liquefied Natural Gas Plant							
	Total natural gas storage							
	Transmission Plant							
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. equipgen.	84,092	16,749					100,841
379	Meas. & reg. sta. equip. +CG.							
380	Services	608,811	87,440					696,251
ontinued	on next page)							



# **ANALYSIS OF RESERVES**

	THE P. OF A GGOLINES	Credits	Credits	Credits	<u>debits</u>	debits	TRANSFERS &	E O V D I I IVOE
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS GF		RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Distribution Plant							
381	Meters	111,259	11,585					122,8
382	Meter installations	96,683	17,269					113,9
383	House regulators	20,389	1,874					22,2
384	House reg. install.							
385	Indus. meas. & reg. equip.							
386	Other prop. on cust. prem.							
387	Other equip.	55,442	11,869					67,3
	Total distribution	2,481,241	414,343					2,895,5
	<b>General Plant</b>							
389	Land and land rights							
390	Structures & Improvements							
391	Office. furn. & equip.	16,970	8,729					25,6
392	Trans. equip.	107,953	31,791					139,7
393	Store equip.							
394	Tools, shop., & gar. equip.							
395	Laboratory equip.							
396	Power operated equip.							
397	Communications equip.	1,894	535					2,4
398	Miscellaneous equip.							
399	Other tangible property							
		126,817	41,055					167,8
	Total general plant	120,817	,					3,063,4



### **SUMMARY OF ACCRUALS**

No.  Intangible 301 Organization 302 Franchises Intangible 303 Misc. intant Total intant Production Mfd. gas p 304 Land and L 305 Structures 306 Boiler plant 307 Other power 308 Coke oven 309 Producer g 310 Water gas g 311 Liquefied p 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	ation	GROSS PLANT <u>(a)</u>	ESTIMATED % (b)	NET SALVAGE AMOUNT (c)	<u>DEPRECIATION</u> RESERVE	<u>NET</u> BALANCE	SERVICE & LIFE	ANNUAL	S/L
No.  Intangible 301 Organization 302 Franchises Intangible 303 Misc. intant Total intant Production Mfd. gas p 304 Land and L 305 Structures 306 Boiler plant 307 Other power 308 Coke oven 309 Producer g 310 Water gas g 311 Liquefied p 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	ole Plant ation					BALANCE	LIEE		
No.  Intangible 301 Organization 302 Franchises Intangible 303 Misc. intant Total intant Production Mfd. gas p 304 Land and L 305 Structures 306 Boiler plant 307 Other power 308 Coke oven 309 Producer g 310 Water gas g 311 Liquefied p 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	ole Plant ation	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>			LIFE	ACCURAL	%
Intangible 301 Organization 302 Franchises Intangible 303 Misc. intant Total intant Production Mfd. gas p 304 Land and It 305 Structures 306 Boiler plant 307 Other power 308 Coke oven 309 Producer g 310 Water gas g 311 Liquefied p 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	ation				<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
301 Organization 302 Franchises Intangible 303 Misc. intant Total intant Production Mfd. gas p 304 Land and l 305 Structures 306 Boiler plant 307 Other power 308 Coke oven 309 Producer g 310 Water gas g 311 Liquefied p 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	ation								
301 Organization 302 Franchises Intangible 303 Misc. intant Total intant Production Mfd. gas p 304 Land and l 305 Structures 306 Boiler plant 307 Other power 308 Coke oven 309 Producer g 310 Water gas g 311 Liquefied p 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	ation								
Intangible  303 Misc. intar  Total intan  Production  Mfd. gas p  304 Land and L  305 Structures  306 Boiler plan  307 Other powe  308 Coke oven  309 Producer g  310 Water gas g  311 Liquefied p  312 Oil gas ger  313 Generating  Other proc  314 Coal, coke  equip.  315 Catalytic c  316 Other refor  317 Purification  318 Residual ref	as and consents								
303 Misc. intare Total intare Production Mfd. gas p 304 Land and l 305 Structures 306 Boiler plane 307 Other power 308 Coke oven 309 Producer g 310 Water gas g 311 Liquefied p 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual refore	es and consents								
Total intan  Production  Mfd. gas p  304 Land and l  305 Structures  306 Boiler plan  307 Other powe  308 Coke oven  309 Producer g  310 Water gas g  311 Liquefied p  312 Oil gas ger  313 Generating  Other proc  314 Coal, coke  equip.  315 Catalytic c  316 Other refor  317 Purification  318 Residual ref	ole Plant								
Production Mfd. gas p 304 Land and l 305 Structures 306 Boiler plan 307 Other power 308 Coke oven 309 Producer g 310 Water gas g 311 Liquefied p 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	tangible plant								
Mfd. gas p 304 Land and I 305 Structures 306 Boiler plan 307 Other powe 308 Coke oven 309 Producer g 310 Water gas g 311 Liquefied p 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	angible plant								
304 Land and I 305 Structures 306 Boiler plan 307 Other powe 308 Coke oven 309 Producer g 310 Water gas g 311 Liquefied I 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	ion Plant								
305 Structures 306 Boiler plan 307 Other powe 308 Coke oven 309 Producer g 310 Water gas g 311 Liquefied p 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	s production plant:								
306 Boiler plan 307 Other pow 308 Coke oven 309 Producer g 310 Water gas g 311 Liquefied p 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	d land rights								
307 Other power 308 Coke oven 309 Producer g 310 Water gas g 311 Liquefied p 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	es and Improvements								
308 Coke oven 309 Producer g 310 Water gas; 311 Liquefied I 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	lant equipment								
309 Producer g 310 Water gas g 311 Liquefied g 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	ower equipment								
310 Water gas 3 311 Liquefied I 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	ens								
311 Liquefied p 312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic co 316 Other refor 317 Purification 318 Residual re	r gas equip.								
312 Oil gas ger 313 Generating Other proc 314 Coal, coke equip. 315 Catalytic coal 316 Other refor 317 Purification 318 Residual re	as generating equip.								
Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	d petro. gas equip.								
Other proc 314 Coal, coke equip. 315 Catalytic c 316 Other refor 317 Purification 318 Residual re	generating equip.								
<ul> <li>Coal, coke equip.</li> <li>Catalytic coal</li> <li>Other reforming</li> <li>Purification</li> <li>Residual re</li> </ul>	ng equip								
equip. 315 Catalytic c. 316 Other refor 317 Purification 318 Residual re	ocesses								
315 Catalytic co 316 Other refor 317 Purification 318 Residual re	ke, and ash handling								
316 Other reformal Purification Residual reformation Residual Residu									
<ul><li>317 Purification</li><li>318 Residual re</li></ul>	c cracking equip.								
318 Residual re	forming equip.								
	ion equip.								
	l refining equip.								
319 Gas mixing									
320 Other equi	ing equip.								
25-47 Natural Ga									
Total produ									

Continued on next page



# SUMMARY OF ACCRUALS

(Minnesota Gas Jurisdiction) For Calendar Year 2013

				S/L STRAIGHT LIN	IE METHOD				
Acct.	TITLE OF ACCOUNTS	<u>E</u> :	STIMATED	NET SALVAGE	<b>DEPRECIATION</b>	<u>NET</u>	SERVICE &	ANNUAL	S/L
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Natural Gas Storage								
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
	<b>Transmission Plant</b>								
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements								
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
	Station Equip.								
370	Communication equip.								
371	Other equip.								
	Total Transmission								
	<b>Distribution Plant</b>								
374	Land and land rights	63,939			0	63,939	NA		
375	Structures & Improvements								
376	Mains	17,650,619			1,772,122	15,878,497	50		
377	Compressor station equip.								
378	Meas. & reg. sta. equipgen.	1,433,983			100,841	1,333,142	50 & 20		
379	Meas. & reg. sta. equip. + CG.								
380	Services	4,872,314			696,251	4,176,063	50		

Continued or	next page
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# MINNESOTA DEPARTMENT OF COMMERCE

# **SUMMARY OF ACCRUALS**

(Minnesota Gas Jurisdiction) For Calendar Year 2013

	<u>-</u>	ES	TIMATED	NET SALVAGE	<b>DEPRECIATION</b>	<u>NET</u>	SERVICE &	ANNUAL	S/L
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	<u>Distribution Plant</u>								
381	Meters	347,545			122,844	224,701	30		
382	Meter installations	1,013,120			113,952	899,168	50		
383	House regulators	74,480			22,263	52,217	30 & 50		
384	House reg. install.								
385	Indus. meas. & reg. equip.								
386	Other prop. on cust. prem.								
387	Other equip.	136,795			67,311	69,484	8		
	Total distribution	25,592,795			2,895,584	22,697,211			
	General Plant								
389	Land and land rights								
390	Structures & Improvements								
391	Office. furn. & equip.	66,387			25,699	40,688	5		
392	Trans. equip.	254,877			139,744				
393	Store equip.								
394	Tools, shop., & gar. equip.								
395	Laboratory equip.								
396	Power operated equip.								
397	Communications equip.	4,513			2,429	4,513	10		
398	Miscellaneous equip.								
399	Other tangible property								
	Total general plant	325,777			167,872	45,201			
	Total gas plant in service	25,918,572			3,063,456	22,742,412			_

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### **GAS PLANT IN SERVICE**



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Intangible plant						
301	Organization	-			-		-
302	Franchises and consents						-
303	Misc. intangible plant*						-
	Total intangible plant	-					-
	<b>Production Plant</b>						
	Mfd. gas production plant:						
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.

comorning to the requirements of this selection.

### Attachment A - Plant In Service for 2013 Retroactively Modified

Company \_\_\_\_ Greater Minnesota Gas, Inc. (MN Gas Jurisdiction for Calendar Year of 2013) page G-15

### **GAS PLANT IN SERVICE**



Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS (d)	TRANSFERS (e)	E.O.Y. BALANCE (f)
	Natural Gas Storage						
350-363	Underground Storage Plant						-
364	Liquefied natural Gas Plant						-
	Total natural gas storage						-
	Transmission Plant						
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						-
	<b>Distribution Plant</b>						
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. equipgen.	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)

## Attachment A - Plant In Service for 2013 Retroactively Modified

Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2013)

### page G-16

### **GAS PLANT IN SERVICE**

Company



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Distribution Plant						
381	Meters	347,546					347,546
382	Meter installations	713,687	299,434				1,013,121
383	House regulators	74,480					74,480
384	House reg. install.						-
385	Indus. meas. & reg. equip.						-
386	Other prop. on cust. prem.						-
387	Other equip.	96,062	40,733				136,795
	Total distribution	17,144,472	8,448,325	0	0	0	25,592,797
	General Plant						
389	Land and land rights						-
390	Structures & Improvements	-		-			-
391	Office. furn. & equip.	50,499	0	-			50,499
392	Trans. equip.	161,452	93,424	-			254,876
393	Store equip.						-
394	Tools, shop., & gar. equip.						-
395	Laboratory equip.						-
396	Power operated equip.						-
397	Communications equip.	4,512	-	-			4,512
398	Miscellaneous equip.						-
399	Other tangible property*						-
	Total general plant	216,463	93,424	0	0	0	309,887
	Total gas plant in service	17,360,935	8,541,749	0	0	0	25,902,684

*	State the nature and use 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 Greater Minnesota Gas, Inc. (MN Gas Jurisdiction for Calendar Year of 2013)

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### **ANALYSIS OF RESERVES**

Company \_

			<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS (	GR SALV	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANC
No.	THEE OF RECOUNTS	(a)	(b)	(c)	(d)	(e)	( <u>f)</u>	(g)
	Intangible Plant							
301	Organization							
302	Franchises and consents							-
303	Misc. intangible plant							-
	Total intangible plant	-	-	-	-	-	-	-
	Production Plant							
	Mfd. gas production plant:							
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	_						-
	Total production plant							
ontinued	on next page)							

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	<u>-</u>		<u>Credits</u>	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.		B.O.Y. BALANCE	ACCRUALS GI		RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCI
No.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Natural Gas Storage							
50-363	Underground Storage Plant							-
364	Liquefied Natural Gas Plant							-
	Total natural gas storage							
	Transmission Plant							
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							-
	<b>Distribution Plant</b>							
374	Land and land rights							
375	Structures & Improvements							-
376	Mains	1,648,244	267,557	78,022				1,993,82
377	Compressor station equip.							-
378	Meas. & reg. sta. equipgen.	96,807	16,749	8,652				122,20
379	Meas. & reg. sta. equip. +CG.							-
380	Services	690,362	87,440	35,798				813,60
1								
ntinuea	on next page)							

### **ANALYSIS OF RESERVES**

Company



		Credits	Credits	Credits	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS G	R. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
201	<u>Distribution Plant</u>	111.250	11.505					122.04
381	Meters	111,259	11,585	6044				122,84
382	Meter installations	108,213	17,269	6,044				131,52
383	House regulators	22,243	1,874	618				24,73
384	House reg. install.							_
385	Indus. meas. & reg. equip.							-
386	Other prop. on cust. prem.							_
387	Other equip.	55,442	11,869					67,31
	Total distribution	2,732,570	414,343	129,134			-	3,276,04
	General Plant		· · · · · · · · · · · · · · · · · · ·					
389	Land and land rights							
390	Structures & Improvements	-						-
391	Office. furn. & equip.	37,142	8,729					45,8′
392	Trans. equip.	144,051	31,791	(6,932)				168,93
393	Store equip.							-
394	Tools, shop., & gar. equip.							-
395	Laboratory equip.							-
396	Power operated equip.							-
397	Communications equip.	3,351	535					3,88
398	Miscellaneous equip.							-
399	Other tangible property							-
	Total general plant	184,544	41,055	(6,932)			_	218,60
	Total gas plant in service	2,917,114	455,398	122,202	_		_	3,494,7



			S	S/L STRAIGHT LI	NE METHOD				
		<u>E</u> :	STIMATED I	NET SALVAGE	DEPRECIATION	<u>NET</u>	SERVICE &	ANNUAL	S/L
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
Acct.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
No.									
	Intangible Plant								
301	Organization				0	0			
302	Franchises and consents								
	Intangible Plant								
303	Misc. intangible plant								
	Total intangible plant	-	-	_	0	0			
	Production Plant								
	Mfd. gas production plant:								
304	Land and land rights								
305	Structures and Improvements							-	
306	Boiler plant equipment								
307	Other power equipment								
308	Coke ovens							-	
309	Producer gas equip.						<u></u>	-	
310	Water gas generating equip.						<u></u>	-	
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								
ntinued o	on next page								



			(	S/L STRAIGHT LIN	VE METHOD				
Acct.	TITLE OF ACCOUNTS		ESTIMATED :	NET SALVAGE	DEPRECIATION	<u>NET</u>	SERVICE &	ANNUAL	S/L
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Natural Gas Storage								
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
	<b>Transmission Plant</b>								
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements								
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
	Station Equip.								
370	Communication equip.								
371	Other equip.								
	Total Transmission								
	<b>Distribution Plant</b>								
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. equipgen.	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	



				S/L STRAIGHT LIN	E METHOD_				
_	-	E	STIMATED 1	NET SALVAGE	<u>DEPRECIATION</u>	<u>NET</u>	SERVICE &	ANNUAL	S/L
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Division of Division								
381	<u>Distribution Plant</u> Meters	347,546	0.00		122,844	224,702	30	11,585	3.33%
382	Meter installations	1,013,120	-35.00	17,574	113,952	881,594	50	17,269	1.70%
383	House regulators	74,480	-35.00	2,472	22,263	49,745	30 & 50	1,874	2.52%
384	House reg. install.								
385	Indus. meas. & reg. equip.					-			
386	Other prop. on cust. prem.					-			
387	Other equip.	136,795	0.00		67,311	69,484	8	11,869	8.68%
	Total distribution	25,592,796		380,463	2,895,584	22,316,749		414,343	1.62%
	General Plant								
389	Land and land rights								
390	Structures & Improvements	-	0.00	-	-	-	10	-	
391	Office. furn. & equip.	50,499	0.00	-	25,699	24,800	8	8,729	17.29%
392	Trans. equip.	254,877	30.00	(22,562)	139,744	137,695	5	31,791	12.47%
393	Store equip.					-			
394	Tools, shop., & gar. equip.					-			
395	Laboratory equip.					_			
396	Power operated equip.					_			
397	Communications equip.	4,512	0.00	-	2,429	2,083	10	535	11.86%
398	Miscellaneous equip.	-,,			_,,				
399	Other tangible property								
377	Total general plant	325,777		(22,562)	167,872	164,578		41,055	12.60%
	Total gas plant in service	25,918,573		357,901	3,063,456	22,481,327		455,398	1.76%
	Total gas plant in service	25,710,575		337,701	3,003,430	22,401,327		455,570	1.7070

Company Greater Minnesota Gas, Inc. (MN Gas Jurisdiction for Calendar Year of 2014)

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## **GAS PLANT IN SERVICE**



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Intangible plant						
301	Organization						
302	Franchises and consents						
303	Misc. intangible plant*						
	Total intangible plant						
	<b>Production Plant</b>						
	Mfd. gas production plant:						
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						
~	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)
	Natural Gas Storage						
350-363	Underground Storage Plant						
364	Liquefied natural Gas Plant						
	Total natural gas storage						
	<b>Transmission Plant</b>						
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						
	<b>Distribution Plant</b>						
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. equipgen.	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)

## **GAS PLANT IN SERVICE**



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	<u>Distribution Plant</u>						
381	Meters	347,545					347,545
382	Meter installations	1,013,120	238,440				1,251,560
383	House regulators	74,480					74,480
384	House reg. install.						
385	Indus. meas. & reg. equip.						
386	Other prop. on cust. prem.						
387	Other equip.	136,795	85,341				222,136
	Total distribution	25,592,795	4,192,007		-150,742	580,648	30,214,708
	<b>General Plant</b>						
389	Land and land rights						
390	Structures & Improvements						
391	Office. furn. & equip.	66,387	27,869				94,256
392	Trans. equip.	254,877	114,588	-25,791			343,674
393	Store equip.						
394	Tools, shop., & gar. equip.						
395	Laboratory equip.						
396	Power operated equip.						
397	Communications equip.	4,513					4,513
398	Miscellaneous equip.						
399	Other tangible property*						
	Total general plant	325,777	142,457	-25,791			442,443
	Total gas plant in service	25,918,572	4,334,464	-25,791	-150,742	580,648	30,657,151

*	State the nature and use 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 DEPARTMENT OF COMMERCE

			Credits	Credits	<u>debits</u>	debits		
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS G	:D SALV	RETIREMENT	REMOVAL	TRANSFERS & ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	(a)	(b)	(c)	(d)	(e)	ADJUSTMENTS (f)	(g)
110.		<u>(u)</u>	<u>(0)</u>	(0)	<u>(d)</u>	<u>(C)</u>	(17	<u>157</u>
	<u>Intangible Plant</u>							
301	Organization							
302	Franchises and consents							
303	Misc. intangible plant							
	Total intangible plant							
	Production Plant							
	Mfd. gas production plant:							
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							
	Total production plant							
(Continued	on next page)							
Commucu	on next page)							



	<u>-</u>		<u>Credits</u>	Credits	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.		B.O.Y. BALANCE	ACCRUALS G	R. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Natural Gas Storage							
350-363	Underground Storage Plant							
364	Liquefied Natural Gas Plant							
	Total natural gas storage		<u> </u>	·				
	Transmission Plant							
365.1	Land and land rights							
365.2	Rights-of-way							
366	Structures and Improvements		<u> </u>	·				
367	Mains							
368	Compressor station equip.							
369	Measuring and regulating							
	station equip.							
370	Communication equip.							
371	Other equip.							
	Total Transmission							
	<b>Distribution Plant</b>							
374	Land and land rights							
375	Structures & Improvements							
376	Mains	1,772,122	372,312					2,144,43
377	Compressor station equip.							
378	Meas. & reg. sta. equipgen.	100,841	25,757					126,59
	Meas. & reg. sta. equip. +CG.							
379		696,251	102,390					798,64



		Credits	Credits	Credits	debits	debits	TRANSFERS &	
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS G		RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Distribution Plant							
381	Meters	122,844	11,585					134,42
382	Meter installations	113,952	22,647					136,59
383	House regulators	22,263	1,874					24,1
384	House reg. install.							
385	Indus. meas. & reg. equip.							
386	Other prop. on cust. prem.							
387	Other equip.	67,311	16,179					83,49
	Total distribution	2,895,584	552,744					3,448,32
	General Plant							
389	Land and land rights							
390	Structures & Improvements							
391	Office. furn. & equip.	25,699	13,119					38,8
392	Trans. equip.	139,744	70,186		-24,291			185,63
393	Store equip.							
394	Tools, shop., & gar. equip.							
395	Laboratory equip.							
396	Power operated equip.							
397	Communications equip.	2,429	534					2,90
398	Miscellaneous equip.							
399	Other tangible property							
	Total general plant	167,872	83,839		-24,291			227,42
	Total gas plant in service	3,063,456	636,583		-24,291			3,675,74



				S/L STRAIGHT LINE METHOD						
		]	ESTIMATED	NET SALVAGE	DEPRECIATION	<u>NET</u>	SERVICE &	ANNUAL	S/	
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%	
Acct.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h</u>	
No.										
	Intangible Plant									
301	Organization									
302	Franchises and consents									
	Intangible Plant									
303	Misc. intangible plant									
	Total intangible plant									
	Production Plant									
	Mfd. gas production plant:									
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.									
25-47	Natural Gas Production Plant									

Greater Minnesota Gas, Inc.

(MN Gas Jurisdiction for Calendar Year of 2014)

### **SUMMARY OF ACCRUALS**

Company \_



			S/L STRAIGHT LINE METHOD						
Acct.	TITLE OF ACCOUNTS		ESTIMATED	NET SALVAGE	<b>DEPRECIATION</b>	<u>NET</u>	SERVICE &	ANNUAL	S/L
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
	Natural Gas Storage								
350-363	Underground Storage Plant								
364	Liquefied Natural Gas Plant								
	Total natural gas storage								
	<b>Transmission Plant</b>		'						'
365.1	Land and land rights								
365.2	Rights-of-way								
366	Structures & Improvements								
367	Mains								
368	Compressor station equip.								
369	Measuring and regulating								
	Station Equip.								
370	Communication equip.								
371	Other equip.								
	Total Transmission								
	Distribution Plant								
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. equipgen.	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		

Continued on next page	



					S/L STRAIGHT LIN				
	ANNUAL	SERVICE &	<u>NET</u>	<b>DEPRECIATION</b>	NET SALVAGE		_	-	
	ACCURAL	LIFE	BALANCE	RESERVE	AMOUNT	%	GROSS PLANT	TITLE OF ACCOUNTS	Acct.
<u>(h)</u>	<u>(g)</u>	<u>(f)</u>	<u>(e)</u>	<u>(d)</u>	<u>(c)</u>	<u>(b)</u>	<u>(a)</u>		No.
								Distribution Plant	
		30	213,116	134,429			347,545	Meters	381
		50	1,114,961	136,599			1,251,560	Meter installations	382
		30 & 50	50,343	24,137			74,480	House regulators	383
<del></del>	-	30 & 30	30,313	21,137			71,100	House reg. install.	384
								Indus. meas. & reg. equip.	385
								Other prop. on cust. prem.	386
		8	138,646	83,490			222,136	Other equip.	387
			26,766,380	3,448,328			30,214,708	Total distribution	
				, ,				General Plant	
								Land and land rights	389
								Structures & Improvements	390
		5	55,438	38,818			94,256	Office. furn. & equip.	391
			158,035	185,639			343,674	Trans. equip.	392
								Store equip.	393
								Tools, shop., & gar. equip.	394
								Laboratory equip.	395
								Power operated equip.	396
		10	1,550	2,963			4,513	Communications equip.	397
								Miscellaneous equip.	398
								Other tangible property	399
			215,023	227,420			442,443	Total general plant	
			26,981,403	3,675,748			30,657,151	Total gas plant in service	
		10	215,023	227,420			442,443	Laboratory equip. Power operated equip. Communications equip. Miscellaneous equip. Other tangible property Total general plant	396 397 398

### Attachment A - Plant In Service for 2014 Retroactively Modified

Greater Minnesota Gas, Inc.

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### **GAS PLANT IN SERVICE**

Company



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Intangible plant						
301	Organization	-			-		-
302	Franchises and consents						-
303	Misc. intangible plant*						-
	Total intangible plant	-					-
	Production Plant Mfd. gas production plant:						
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

Company Greater Minnesota Gas, Inc. (MN Gas Jurisdiction for Calendar Year of 2014) page G-15

### **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)
	Natural Gas Storage						
350-363	Underground Storage Plant						-
364	Liquefied natural Gas Plant						-
	Total natural gas storage						-
	Transmission Plant						
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						-
	<b>Distribution Plant</b>						
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. equipgen.	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)

### **GAS PLANT IN SERVICE**



Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	E.O.Y. BALANCE
No.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>
	Distribution Plant						
381	Meters	347,545					347,545
382	Meter installations	1,013,121	238,440				1,251,561
383	House regulators	74,480					74,480
384	House reg. install.						-
385	Indus. meas. & reg. equip.						-
386	Other prop. on cust. prem.						-
387	Other equip.	136,795	85,341				222,136
	Total distribution	25,592,796	4,192,007	0	-150,742	580,648	30,214,709
	General Plant						
389	Land and land rights						-
390	Structures & Improvements	-		-			-
391	Office. furn. & equip.	50,499	27,869	-			78,368
392	Trans. equip.	254,876	114,588	(25,790.00)			343,674
393	Store equip.						-
394	Tools, shop., & gar. equip.						-
395	Laboratory equip.						-
396	Power operated equip.						-
397	Communications equip.	4,512	-	-			4,512
398	Miscellaneous equip.						-
399	Other tangible property*						-
	Total general plant	309,887	142,457	-25,790	0	0	426,554
	Total gas plant in service	25,902,683	4,334,464	-25,790	-150,742	580,648	30,641,263

*	State the nature and use 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.



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			Credits	Credits	debits	debits		
Acct.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS GR	SALV	RETIREMENT	REMOVAL	TRANSFERS & ADJUSTMENTS	E.O.Y. BALANCE
No.	THEE OF ACCOUNTS	(a)	(b)	(c)	(d)	(e)	( <u>f)</u>	(g)
	Intangible Plant							
301	Organization	-				-		-
302	Franchises and consents							-
303	Misc. intangible plant							-
	Total intangible plant	-	-	-	-	-	-	-
	Production Plant							
	Mfd. gas production plant:							
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.			1				-
316	Other reforming equip.							-
317	Purification equip.							-
318	Residual refining equip.							-
319	Gas mixing equip.							_
320	Other equip.							
325-47	Natural Gas Production Plant							_
020 17	Total production plant		<del>-</del>	_				
	Total production plant							
Cantinuad	an navt naga)							
Continued	on next page)							



	<u>-</u>		Credits	<u>Credits</u>	<u>debits</u>	<u>debits</u>	TRANSFERS &	
Acct.		B.O.Y. BALANCE	ACCRUALS G	R. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS	E.O.Y. BALANCE
No.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>
	Natural Gas Storage							
350-363	Underground Storage Plant							-
364	Liquefied Natural Gas Plant							-
	Total natural gas storage							
	Transmission Plant							
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. equipgen.	122,208	25,757	12,619				160,58
	Meas. & reg. sta. equip. +CG.	·						-
379	Meas. & leg. sta. equip. +CO.			41,582				957,57

Greater Minnesota Gas, Inc.

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		Credits	Credits	Credits	<u>debits</u>	debits	TRANSFERS &	E O W DAI ANGE
Acct. No.	TITLE OF ACCOUNTS	B.O.Y. BALANCE	ACCRUALS GI (b)	c. SALV.	RETIREMENT	REMOVAL	ADJUSTMENTS ( <u>f)</u>	E.O.Y. BALANCE
NO.		<u>(a)</u>	<u>(b)</u>	<u>(C)</u>	<u>(d)</u>	<u>(e)</u>	(1)	<u>(g)</u>
	Distribution Plant							
381	Meters	122,844	11,585					134,42
382	Meter installations	131,526	22,647	7,927				162,10
383	House regulators	24,735	1,874	618				27,22
384	House reg. install.							-
385	Indus. meas. & reg. equip.							-
386	Other prop. on cust. prem.							-
387	Other equip.	67,311	16,179					83,4
	Total distribution	3,276,047	552,744	168,304	-	-	-	3,997,09
	General Plant							
389	Land and land rights							-
390	Structures & Improvements	-						-
391	Office. furn. & equip.	45,871	13,119					58,9
392	Trans. equip.	168,910	70,186	(9,966)				229,13
393	Store equip.							-
394	Tools, shop., & gar. equip.							-
395	Laboratory equip.							-
396	Power operated equip.							-
397	Communications equip.	3,886	534					4,4
398	Miscellaneous equip.							-
399	Other tangible property							-
	Total general plant	218,667	83,839	(9,966)	-	-	-	292,5
	Total gas plant in service	3,494,714	636,583	158,338	_		-	4,289,6

Attachment A - Plant In Service for 2014 Retroactively Modified

Greater Minnesota Gas, Inc. (MN Gas Jurisdiction for Calendar Year of 2014)

### **SUMMARY OF ACCRUALS**

Company



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				S/L STRAIGHT LI					
				NET SALVAGE	<u>DEPRECIATION</u>	<u>NET</u>	SERVICE &	ANNUAL	S/I
		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
Acct.	TITLE OF ACCOUNTS	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>
No.									
	Intangible Plant								
301	Organization				0	0			
302	Franchises and consents							-	
	Intangible Plant								
303	Misc. intangible plant								
	Total intangible plant	-	-	-	0	0		-	
	Production Plant  Mfd. gas production plant:								
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.							-	
25-47	Natural Gas Production Plant							-	
	Total production plant								

Continued on next page

Greater Minnesota Gas, Inc. Company

(MN Gas Jurisdiction for Calendar Year of 2014)

### **SUMMARY OF ACCRUALS**



			S	S/L STRAIGHT LIN	STRAIGHT LINE METHOD						
Acct.	TITLE OF ACCOUNTS	Ī	ESTIMATED 1	NET SALVAGE	DEPRECIATION	<u>NET</u>	SERVICE &	ANNUAL	S/L		
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%		
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>		
	Natural Gas Storage										
350-363	Underground Storage Plant										
364	Liquefied Natural Gas Plant										
	Total natural gas storage										
	<b>Transmission Plant</b>										
365.1	Land and land rights										
365.2	Rights-of-way										
366	Structures & Improvements										
367	Mains										
368	Compressor station equip.										
369	Measuring and regulating										
	Station Equip.										
370	Communication equip.										
371	Other equip.										
	Total Transmission										
	<b>Distribution Plant</b>										
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. equipgen.	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

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		S/L STRAIGHT LINE METHOD								
	<u>-</u>	ES	STIMATED I	NET SALVAGE	<b>DEPRECIATION</b>	<u>NET</u>	SERVICE &	ANNUAL	S/L	
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%	
<u>No.</u>		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>	
	Distribution Plant									
381	<u>Distribution Plant</u> Meters	347,545	0.00	_	134,429	213,116	30	11,585	3.33%	
382	Meter installations	1,251,560	-35.00	25,501	136,599	1,089,460	50	22,647	1.81%	
383	House regulators	74,480	-35.00	3,090	24,137	47,253	30 & 50	1,874	2.52%	
384	House reg. install.	, , , ,		-,	,	_		, , ,		
385	Indus. meas. & reg. equip.									
386	Other prop. on cust. prem.									
387	Other equip.	222,136	0.00	-	83,490	138,646	8	16,179	7.28%	
	Total distribution	30,214,708		548,767	3,448,328	26,217,613		552,744	1.83%	
	General Plant									
389	Land and land rights					-				
390	Structures & Improvements	-	0.00	-	-	-	10	-		
391	Office. furn. & equip.	94,256	0.00	-	38,818	55,438	8	13,119	13.92%	
392	Trans. equip.	343,674	30.00	(32,528)	185,639	190,563	5	70,186	20.42%	
393	Store equip.					-				
394	Tools, shop., & gar. equip.					-				
395	Laboratory equip.									
396	Power operated equip.					-				
397	Communications equip.	4,512	0.00		2,963	1,549	10	534	11.84%	
398	Miscellaneous equip.					-				
399	Other tangible property					-				
	Total general plant	442,442		(32,528)	227,420	247,550		83,839	18.95%	
	Total gas plant in service	30,657,150		516,239	3,675,748	26,465,163		636,583	2.08%	

### Attachment B - Proposed Depreciation and Salvage Rates

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

		PRESENT RATES						
FERC ACCT # DESCRIPTION		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	
374	Land and land rights			\$67,539			\$67,539	
376	Mains	50	0%	\$21,444,988	\$2,144,434		\$19,300,554	
378	Meas. & reg. sta. equipgen.	50	0%	\$1,283,241	\$126,598		\$1,156,643	
380	Services	50	0%	\$5,523,219	\$798,641		\$4,724,578	
381	Meters	30	0%	\$347,545	\$134,429		\$213,116	
382	Meter installations	50	0%	\$1,251,560	\$136,599		\$1,114,961	
383	House regulators	30	0%	\$74,480	\$24,137		\$50,343	
387	Other equip.	8	0%	\$222,136	\$83,490		\$138,646	
391	Office. furn. & equip.	7	0%	\$94,256	\$38,818		\$55,438	
392	Trans. equip.	5	0%	\$343,674	\$185,639		\$158,035	
397	Communications equip.	10	0%	\$4,513	\$2,963		\$1,550	
				\$30,657,151	\$3,675,748	\$0	\$26,981,403	

		PRESENT - PROPOSED					
AVERAGE		GROSS PLANT	ACCUM	ACCUM	NET PLANT	ACCUM	ACCUM
SERVICE	SALVAGE	IN SERVICE	DEPR	SALV	IN SERVICE	DEPR	SALV
LIFE	VALUE	12/31/2014	12/31/2014	12/31/2014	12/31/2014	VARIANCE	VARIANCE
		\$67,539			\$67,539		
50	-27%	\$21,444,988	\$2,144,434	\$327,259	\$18,973,295	\$0	(\$327,259)
42	-21%	\$1,283,241	\$126,598	\$33,986	\$1,122,657	\$0	(\$33,986)
50	-40%	\$5,523,219	\$798,641	\$158,931	\$4,565,647	\$0	(\$158,931)
30	0%	\$347,545	\$134,429		\$213,116	\$0	\$0
50	-35%	\$1,251,560	\$136,599	\$25,501	\$1,089,460	\$0	(\$25,501)
42	-35%	\$74,480	\$24,137	\$3,090	\$47,253	\$0	(\$3,090)
8	0%	\$222,136	\$83,490		\$138,646	\$0	\$0
6	0%	\$94,256	\$38,818		\$55,438	\$0	\$0
3	30%	\$343,674	\$185,639	(\$32,528)	\$190,563	\$0	\$32,528
10	0%	\$4,513	\$2,963		\$1,550	\$0	\$0
	•	•	•				
		\$30,657,151	\$3,675,748	\$516,239	\$26,465,164	\$0	(\$516,239)
	•						