

MONTANA - DAKOTA UTILITIES CO.
NET TAXABLE INCOME (LOSS) FOR EACH COMPANY
INCLUDED IN MDU RESOURCES GROUP, INC.'S 2013
CONSOLIDATED FEDERAL INCOME TAX RETURN

Company	Taxable Income(Loss)	Excess Tax Depreciation	Taxable Income (Loss) after Elimination	System Tax Liability
Alaska Basic Industries, Inc.	\$0	\$0	\$0	\$0
Ames Sand & Gravel, Inc.	598,863	(186,793)	412,070	\$209,602
Anchorage Sand & Gravel Company, Inc.	4,489,010	1,514,119	6,003,129	\$1,571,154
Baldwin Contracting Company, Inc.	2,167,807	(404,640)	1,763,167	\$758,732
Bell Electrical Contractors, Inc.	(444,153)	(4,918)	(449,071)	(\$155,454)
WBI Energy Midstream, LLC	(24,917,292)	14,414,444	(10,502,848)	(\$8,721,052)
Bombard Electric, LLC	692,236	5,470	697,706	\$242,283
Bombard Mechanical, LLC	1,607,029	72,136	1,679,165	\$562,460
Capital Electric Construction Company	472,584	(29,245)	443,339	\$165,404
Capital Electric Line Builders	7,418,633	71,097	7,489,730	\$2,596,522
Cascade Natural Gas Corp.	(16,023,093)	11,782,699	(4,240,394)	(\$5,608,083)
Centennial Energy Holdings, Inc.	(289,910)	0	(289,910)	(\$101,469)
Centennial Energy Resources International, Inc.	434,763	0	434,763	\$152,167
CGC Resources, Inc.	0	0	0	\$0
Concrete, Inc.	1,346,747	(782,286)	564,461	\$471,361
Connolly-Pacific Co.	677,479	(923,158)	(245,679)	\$237,118
Continental Line Builders, Inc.	(2,765)	0	(2,765)	(\$968)
Coordinating and Planning Services, Inc.	(616)	0	(616)	(\$216)
Desert Fire Holdings, Inc.	(2,013,182)	(74,729)	(2,087,911)	(\$704,614)
Desert Fire Protection, Inc.	314,764	0	314,764	\$110,167
DSS Company	5,628,363	(1,020,129)	4,608,234	\$1,969,927
E.S.I. Inc.	2,242,953	10,383	2,253,336	\$785,034
Fairbanks Materials, Inc.	678,936	(153,743)	525,193	\$237,628
Fidelity E & P Company	(108,377,863)	(2,510,553)	(110,888,416)	(\$37,932,252)
Fidelity Oil Company	23,952,963	(9,729,468)	14,223,495	\$8,383,537
Frebco, Inc.	(46,071)	0	(46,071)	(\$16,125)
Futuresource Capital Corp.	1,278,130	(565,100)	713,030	\$447,346
Granite City Ready Mix, Inc.	599,577	(189,655)	409,922	\$209,852
Hamlin Electric Company	(1,481,258)	(93,514)	(1,574,772)	(\$518,440)
Harp Engineering, Inc	(133)	0	(133)	(\$47)
ILB Hawaii, Inc.	(362)	0	(362)	(\$127)
Intermountain Gas Company	9,246,666	11,200,993	20,447,659	\$3,236,333
International Line Builders, Inc.	8,445,870	605,049	9,050,919	\$2,956,055
Jebro	14,996,026	(1,199,156)	13,796,870	\$5,248,609
JTL Group, Inc. - Montana	7,555,139	(551,354)	7,003,785	\$2,644,299
JTL Group, Inc. - Wyoming	(414,544)	(328,395)	(742,939)	(\$145,090)
Kent's Oil Service	6,705,633	(86,119)	6,619,514	\$2,346,972
Knife River Corporation	(3,078,176)	(1,658,459)	(4,736,635)	(\$1,077,362)
Knife River Corporation - North Central	19,322,964	(1,915,435)	17,407,529	\$6,763,037
Knife River Corporation - Northwest	28,469,135	(6,490,684)	21,978,451	\$9,964,197
Knife River Corporation - South	13,039,532	(3,973,671)	9,065,861	\$4,563,836
Knife River Dakota, Inc.	10,476,895	0	10,476,895	\$3,666,913
Knife River Hawaii, Inc.	10,475,154	0	10,475,154	\$3,666,304
Knife River Marine, Inc.	254,320	(42,387)	211,933	\$89,012

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KRC Holdings, Inc.	(27,591,312)	(44,593)	(27,635,905)	(\$9,656,959)
Lone Mountain Excavations & Utilities, LLC	(416,510)	(100,950)	(517,460)	(\$145,779)
Loy Clark Pipeline Co.	1,790,435	(52,170)	1,738,265	\$626,652
LTM, Incorporated	1,104,047	(1,785,581)	(681,534)	\$386,416
MDU Construction Services Group, Inc.	(14,441,285)	26,008	(14,415,277)	(\$5,054,450)
MDU Industrial Services, Inc.	0	0	0	\$0
MDU Resources Group, Inc.	(41,931,003)	63,924,353	21,993,350	(\$14,675,851)
Midland Technical Crafts, Inc.	(195,048)	0	(195,048)	(\$68,267)
Northstar Materials, Inc.	3,559,763	223,653	3,783,416	\$1,245,917
Oregon Electric Construction, Inc.	30,739,002	16,923	30,755,925	\$10,758,651
Pouk & Steinle, Inc.	145,117	0	145,117	\$50,791
Prairielands Energy Marketing, Inc.	44,940	3,062	48,002	\$15,729
Rocky Mountain Contractors	6,181,065	128,733	6,309,798	\$2,163,373
The Wagner-Smith Company	142,074	(8,083)	133,991	\$49,726
USI Industrial Services, Inc.	3,725,534	(2,754)	3,722,780	\$1,303,937
Wagner Industrial Electric, Inc.	3,665,061	32,216	3,697,277	\$1,282,771
Wagner-Smith Equipment Co.	34,898,260	6,024,014	40,922,274	\$12,214,391
Wagner-Smith Pumps & Systems, Inc.	1,278	0	1,278	\$447
Warner Enterprises, Inc.	757,795	98,886	856,681	\$265,228
WBI Energy Services, Inc.	0	0	0	\$0
WBI Holdings, Inc.	(67)	0	(67)	(\$23)
WBI Energy, Inc.	(12,329,679)	0	(12,329,679)	(\$4,315,388)
West Hawaii Concrete	763,467	(778,465)	(14,998)	\$267,213
WBI Energy Transmission, Inc.	11,900,412	5,500,527	17,400,939	\$4,165,144
Nevada Solar Solutions	1,250,392	(609,503)	640,889	\$437,637
MDU United Construction Solutions, Inc.	0	0	0	\$0
Intersource Insurance Company	5,189,845	0	5,189,845	\$1,816,446
 MDU Resources Group, Inc. and Includible Subsidiaries	 \$35,452,336	 \$79,359,075	 \$114,811,411	 \$12,408,318