

<u>Line</u>	<u>Description</u>	<u>Total SD Gas Per Books</u>	<u>Total SD Gas Normalized</u>	<u>% Change</u>
	(a)	(b)	(c)	(d)
	<u>Black Hills Firm General</u>			
1	Rate 70 Small Meters	\$ 3,139,239	\$ 3,315,830	
2	Rate 70 Large Meters	10,209,223	10,736,701	
	<u>East River Firm General</u>			
3	Rate 760 Small Meters	799,991	854,158	
4	Rate 761 Large Meters	2,589,993	2,404,358	
5	Rate 762	63,300	107,444	
6	<b>Total Firm General</b>	<b>\$ 16,801,746</b>	<b>\$ 17,418,491</b>	<b>3.67%</b>
		<b>Total SD Gas Per Books</b>	<b>Pro Forma</b>	<b>Adjustment</b>
	<u>Electric Consumption in Company Buildings</u>			
7	Distribution	\$ 10,920	\$ 10,920	\$ -
8	Customer Accounting	515	515	-
9	Sales	1,388	1,388	-
10	A&G	15,448	15,448	-
11	Total Electric	\$ 28,271	\$ 28,271	\$ -
	<u>Gas Consumption in Company Buildings</u>			
12	Distribution	\$ 37,609	\$ 38,990	\$ 1,381
13	Customer Accounting	1,318	1,366	48
14	Sales	1,980	2,053	73
15	A&G	4,301	4,459	158
16	Total Gas	\$ 45,208	\$ 46,868	\$ 1,660
	<u>Total Consumption in Company Buildings</u>			
17	Distribution	\$ 48,529	\$ 49,910	\$ 1,381
18	Customer Accounting	1,833	1,881	48
19	Sales	3,368	3,441	73
20	A&G	19,749	19,907	158
21	Total	\$ 73,479	\$ 75,139	\$ 1,660

**SOURCES:**

Column b, lines 1 through 5: DR 2-1 Statement Workpapers I-1 and I-3  
Column b, line 6: sum of lines 1 through 5  
Column b, lines 7 through 21: Statement H, Schedule H-1, Page 7  
Column c, line 1: BAM-6 Sch 2 page 3, Column R, line 20  
Column c, line 1: BAM-6 Sch 2 page 4, Column R, line 20  
Column c, line 1: BAM-6 Sch 2 page 27, Column R, line 20  
Column c, line 1: BAM-6 Sch 2 page 28, Column R, line 20  
Column c, line 1: BAM-4, page 2, column d, line 16  
Column c, line 6: sum of lines 1 through 5  
Column c, lines 7-11: column b  
Column c, lines 12-15: column b \* (1 + column d, line 6)  
Column c, line 16: sum of lines 12 through 15  
Column c, line 17: line 7 + line 12  
Column c, line 18: line 8 + line 13  
Column c, line 19: line 9 + line 14  
Column c, line 20: line 10 + line 15  
Column c, line 21: sum of lines 17 through 20  
Column d, line 6: (column c - column b) / column b  
Column d, lines 7 through 21: column c less column b