

Black Hills Colorado Gas, Inc.  
 Construction Allowances  
 Base Rate Area 2

Attachment DNH-2  
 Table 1

	A	B	C	D	E
Line No.	Description	Residential	Small Commercial	Large Commercial	Seasonal/Irrigation
1					
2	<u>Construction Allowance</u>	Fixed	Fixed	Fixed	Fixed
3	Service Line	\$525.00	\$577.00	\$1,576.00	\$1,592.00
4					
5		Fixed	Fixed	Per Dth	Per Dth
6	Distribution Main	\$1,151.00	\$2,704.00	\$11.73	\$5.79

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Attachment DNH-2  
Table 2

	A	B	C	D	E	F	G
Line No.	Description	Total Adjusted	Residential	Small Commercial	Large Commercial	Seasonal/Irrigation	Basis of Allocation or Reference
1	<b>Services</b>						
2							
3	Services	2,041,453	1,682,448	249,263	99,671	10,070	Total Adjusted: Attach DNH-29, Table 3, Line 13 * Line 4
4	Services Cost Allocator	100.00%	82.41%	12.21%	4.88%	0.49%	Attach DNH-29, Table 4, Line 23
5	O&M	962,584	793,307	117,532	46,997	4,748	Total Adjusted: Attach DNH-28, Table 4, Line 4, Column I * Line 4
6	Other Taxes	120,432	99,253	14,705	5,880	594	Total Adjusted: Attach DNH-28, Table 4, Line 6, Column I * Line 4
7	EBITDA		789,889	117,026	46,794	4,728	Line 2 - Line 5 - Line 6
8	Units		15,207,756	4,803,265	10,483,171	252,526	Attach DNH-9, Page 1, Line 13
9	Customers		19,256	2,594	380	38	Attach DNH-9, Page 1, Line 6
10	Annual UPC		790	1,852	27,587	6,645	Line 9 / Line 10
11	EBITDA Per Unit		0.05194	0.02436	0.00446	0.01872	Line 5 / Line 6
12	EBITDA Per Customer		41.02	45.11	123.14	124.41	Line 5 / Line 7
13							
14	<b>Mains</b>						
15							
16	Distribution						
17	Demand	4,281,486	2,365,704	752,329	1,158,753	4,699	Attach DNH-29, Table 3, Line 7
18	Commodity	1,620,854	801,697	253,210	552,634	13,312	Attach DNH-29, Table 3, Line 8
19	Total Distribution	5,902,340	3,167,401	1,005,540	1,711,387	18,012	Line 17 + Line 18
20							
21	O&M-Demand	1,593,558	895,704	286,230	411,624	0	Attach DNH-28, Table 4, Line 4, Column F * Line 21
22	Demand Allocator	100.00%	56.21%	17.96%	25.83%	0.00%	Attach DNH-29, Table 4, Line 4
23	O&M-Commodity	719,359	355,805	112,379	245,267	5,908	Total Adjusted: Attach DNH-28, Table 4, Line 4, Column G * Line 24
24	Commodity Allocator	100.00%	49.46%	15.62%	34.10%	0.82%	Attach DNH-29, Table 4, Line 13
25	Other Taxes-Demand	272,535	153,186	48,952	70,397	0	Total Adjusted: Attach DNH-28, Table 4, Line 6, Column F * Line 22
26	Other Taxes-Commodity	93,547	46,270	14,614	31,895	768	Total Adjusted: Attach DNH-28, Table 4, Line 6, Column G * Line 24
27	EBITDA		1,716,437	543,365	952,204	11,335	Line 27 - Line 21 - Line 23 - Line 25 - Line 26
28	Units		15,207,756	4,803,265	10,483,171	252,526	Attach DNH-9, Page 1, Line 13
29	Customers		19,256	2,594	380	38	Attach DNH-9, Page 1, Line 6
30	Annual UPC		790	1,852	27,587	6,645	Line 28 / Line 29
31	EBITDA Per Unit		0.11287	0.11312	0.09083	0.04489	Line 27 / Line 28
32	EBITDA Per Customer		89.14	209.47	2,505.80	298.29	Line 27 / Line 29