Black Hills Colorado Gas, Inc.
Construction Allowances
Base Rate Area 3

ATTACHMENT DNH-3
TABLE 1

	A	B	C	D	E
Line No.	Description	Residential	Small Commercial	Large Commercial	Seasonal/ Irrigation
1					
2	Construction Allowance	Fixed	Fixed	Fixed	Fixed
3	Service Line	$252.00	$303.00	$1,262.00	$1,263.00
4					
5		Fixed	Fixed	Per Dth	Per Dth
6	Distribution Main	$418.00	$647.00	$3.64	$1.36

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Construction Allowances
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ATTACHMENT DNH-3
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	**Services**						
2							
3	Services	4,878,822	4,394,281	199,891	224,611	60,038	Total Adjusted: Attach DNH-33, Table 3, Line 11 * Line 4
4	Services Cost Allocator	100.00%	90.07%	4.10%	4.60%	1.23%	Attach DNH-33, Table 4, Line 23
5	O&M	2,658,013	2,394,032	108,902	122,370	32,709	Total Adjusted: Attach DNH-32, Table 4, Line 4, Column I * Line 4
6	Other Taxes	336,205	302,814	13,775	15,478	4,137	Total Adjusted: Attach DNH-32, Table 4, Line 6, Column I * Line 4
7	EBITDA		1,697,434	77,215	86,764	23,192	Line 2 - Line 5 - Line 6
8	Units		94,154,433	5,261,777	23,438,977	3,355,250	Attach DNH-10, Page 1, Line 13
9	Customers		86,122	3,265	880	235	Attach DNH-10, Page 1, Line 6
10	Annual UPC		1,093	1,612	26,635	14,278	Line 9 / Line 10
11	EBITDA Per Unit		0.01803	0.01467	0.00370	0.00691	Line 5 / Line 6
12	EBITDA Per Customer		19.71	23.65	98.59	98.69	Line 5 / Line 7
13							
14	**Mains**						
15							
16	Distribution						
17	Demand	5,521,327	4,314,697	260,559	941,111	4,961	Attach DNH-33, Table 3, Line 7
18	Commodity	3,171,209	2,365,758	132,209	588,936	84,305	Attach DNH-33, Table 3, Line 8
19	Total Distribution	8,692,536	6,680,456	392,768	1,530,047	89,266	Line 17 + Line 18
20							
21	O&M-Demand	2,601,436	2,051,731	124,610	425,096	0	Attach DNH-32, Table 4, Line 4, Column F * Line 21
22	Demand Allocator	100.00%	78.87%	4.79%	16.34%	0.00%	Attach DNH-33, Table 4, Line 4
23	O&M-Commodity	1,825,101	1,361,546	76,089	338,946	48,520	Total Adjusted: Attach DNH-24, Table 4, Line 4, Column G * Line 24
24	Commodity Allocator	100.00%	74.60%	4.17%	18.57%	2.66%	Attach DNH-33, Table 4, Line 13
25	Other Taxes-Demand	419,077	330,522	20,074	68,481	0	Total Adjusted: Attach DNH-32, Table 4, Line 6, Column F * Line 22
26	Other Taxes-Commodity	198,283	147,921	8,267	36,824	5,271	Total Adjusted: Attach DNH-32, Table 4, Line 6, Column G * Line 24
27	EBITDA		2,788,735	163,728	660,701	35,475	Line 27 - Line 21 - Line 23 - Line 25 - Line 26
28	Units		94,154,433	5,261,777	23,438,977	3,355,250	Attach DNH-10, Page 1, Line 13
29	Customers		86,122	3,265	880	235	Attach DNH-10, Page 1, Line 6
30	Annual UPC		1,093	1,612	26,635	14,278	Line 28 / Line 29
31	EBITDA Per Unit		0.02962	0.03112	0.02819	0.01057	Line 27 / Line 28
32	EBITDA Per Customer		32.38	50.15	750.80	150.96	Line 27 / Line 29