Black Hills Colorado Gas, Inc. 2022 SSIR Revenue Requirement SSIR Rates - RA 2 Rate Effective Date - January 1, 2022

Line No.	Customer Class	Test Period Margin		Total Test Period		SSIR Revenue		es SSIR Rate (Per	Transport SSIR	
Line No.			Revenue (1)	Volumes/Therm (2)		Requirement		Therm)	Rate (Per Therm)	
1	Residential	\$	6,387,446	15,207,756	\$	67,524	\$	0.00444	n/a	
2	Small Commercial	\$	1,528,671	4,803,265	\$	16,160	\$	0.00336	0.0336	
3	Large Commercial	\$	1,863,881	10,483,171	\$	19,704	\$	0.00188	0.0188	
4	Irrigation/Seasonal	\$	40,008	224,326	\$	423	\$	0.00189	0.0189	
5	Total	\$	9,820,006	30,718,518	\$	103,811				

(1) Colo. PUC No. 1 - Tariff Sheet No. 58. Proceeding No. 21AL-0236G: Hearing Exhibit 108, Attahcment NAW-5 - Settlement CCOSS for RA2, Page 20

(2) Colo. PUC No. 1 - Tariff Sheet No. 58. Proceeding No. 21AL-0236G: Hearing Exhibit 108, Attahcment NAW-5 - Settlement CCOSS for RA2, Page 19

## Black Hills Colorado Gas, Inc. SSIR Revenue Requirement 12-Month Average Rate Base

Line

No.	Description	202212
1	Rate Base	
2	Plant In Service	\$ 1,064,890
3	Depreciation Reserve	(1,825)
4	Net Plant In Service	1,063,065
5		
6	Accumulated Deferred Income Taxes	(35,017)
7	ADIT NOL- Prorated	35,017
8	Net Rate Base	1,063,065
9		
10		
11	Weighted Average Cost of LTD	3.91%
12	Earnings before interest	41,566
13		
14	Weighted Average Cost of LTD	3.91%
15	Interest Expense	41,566
16		
17	Additions and Deductions for Taxes	(307,402)
18	Schedule M-NOL	307,402
19	Total Additions and Deductions	-
20		
21	State Taxable Income	-
22	State Income Tax Rate	4.55%
23	State Income Tax Expense	-
24		
25	Federal Taxable Income	-
26	Federal Income Tax Rate	21.00%
27	Federal Income Tax Expense	-
28	·	
29	Deferred Income Taxes	75,590
30	DIT-NOL	(75,590)
31	Total Deferred Income Taxes	-
32		
33	Total Income Taxes	-
34	Tax Gross Up Factor	1.32608
35	Total Income Taxes Expense	-
36	·	
37	Operating Expenses	
38	Depreciation Expense	16,300
39	OM	-
40	Property Tax Accrual	45,945
41	Total Operating Expenses	62,245
42		
43	Revenue Requirement	103,811
44		
45		
	Total Operating Revenues - for the 12-month Period Ended June	\$ 21,815,816
63	30, 2021 as reported in the GCA Proceeding No. 21L-0491G	
64	SSIR Revenue Increase Assessment not to exceed 2.5%	0.48%
65		

Black Hills Colorado Gas, Inc. 2022 SSIR Revenue Requirement RA-3

Rate Effective Date - January 1, 2022

Line No.	Customer Class	Test Period Margin		Total Test Period SS		SSIR Revenue		Sales SSIR Rate (Per		Transport SSIR	
Line No.			Revenue (1)	Volumes/Therm (2)		Requirement		Therm)	Rat	te (Per Therm)	
1	Residential	\$	22,293,505	94,154,433	\$	142,889	\$	0.00152		n/a	
2	Small Commercial	\$	1,255,390	5,261,777	\$	8,046	\$	0.00153		n/a	
3	Large Commercial	\$	3,085,588	23,438,977	\$	19,777	\$	0.00084	\$	0.00084	
4	Irrigation/Seasonal	\$	442,868	3,563,634	\$	2,839	\$	0.00080	\$	0.00080	
5	Total	\$	27,077,351	126,418,821	\$	173,551					

<sup>(1)</sup> Colo. PUC No. 1 - Tariff Sheet No. 58. Proceeding No. 21AL-0236G: Hearing Exhibit 108, Attahcment NAW-6 - Settlement CCOSS for RA3, Page 20

<sup>(2)</sup> Colo. PUC No. 1 - Tariff Sheet No. 58. Proceeding No. 21AL-0236G: Hearing Exhibit 108, Attahcment NAW-6 - Settlement CCOSS for RA3, Page 19

## Black Hills Colorado Gas, Inc. SSIR Revenue Requirement 12-Month Average Rate Base

65

			RA-3	
Rate Base   Plant in Service   \$ 1,553,371     Depreciation Reserve   (3,924)     Net Plant in Service   1,549,447     Net Plant in Service   1,549,447     Accumulated Deferred Income Taxes   (54,009)     ADIT NOL- Prorated   54,009     Net Rate Base   1,549,447     Weighted Average Cost of LTD   3,91%     Earnings before interest   60,583     Weighted Average Cost of LTD   3,91%     Earnings before interest   60,583     Weighted Average Cost of LTD   3,91%     Earnings before interest   60,583     Weighted Average Cost of LTD   3,91%     Total Additions and Deductions for Taxes   (474,130)     Schedule M-NOL   474,130     Total Additions and Deductions   - 2		Description	202212	
Net Plant In Service				
Net Plant In Service	2	Plant In Service	\$	1,553,371
6 Accumulated Deferred Income Taxes         (54,009           7 ADIT NOL- Prorated         54,009           8 Net Rate Base         1,549,447           9         10           10         Weighted Average Cost of LTD         3.91%           12         Earnings before interest         60,583           13         Weighted Average Cost of LTD         3.91%           15 Interest Expense         60,583           16         Interest Expense         60,583           17         Additions and Deductions for Taxes         (474,130)           18         Schedule M-NOL         474,130           19         Total Additions and Deductions         -           20         State Income Tax Expense         -           21         State Income Tax Rate         4,55%           23         State Income Tax Expense         -           25         Federal Income Tax Expense         2           26         Federal Income Tax Expense         116,589           27         Federal Income Taxes         116,589           28         Deferred Income Taxes         -           30         DIT-NOL         (116,589)           31         Total Income Taxes         -	3	Depreciation Reserve		(3,924)
6 Accumulated Deferred Income Taxes         (54,009)           7 ADIT NOL- Prorated         54,009           8 Net Rate Base         1,549,447           9         10           10         Weighted Average Cost of LTD         3,91%           12 Earnings before interest         60,583           13         Weighted Average Cost of LTD         3,91%           15 Interest Expense         60,583           16         1           17 Additions and Deductions for Taxes         (474,130)           28 Schedule M-NOL         474,130           29 State Taxable Income         -           20 State Income Tax Rate         4,55%           23 State Income Tax Rate         4,55%           24 Federal Taxable Income         -           25 Federal Income Tax Rate         21,00%           26 Federal Income Tax Rate         21,00%           27 Federal Income Tax Expense         -           28 DiT-NOL         (116,589)           30 DiT-NOL         (116,589)           31 Total Income Taxes         -           34 Tax Gross Up Factor         1,32608           35 Total Income Taxes Expense         -           40 Property Tax Accrual         90,468           41 Total Operating E	4	Net Plant In Service		1,549,447
7 ADIT NOL- Prorated         54,009           8 Net Rate Base         1,549,447           9         1,549,447           10         Weighted Average Cost of LTD         3,91%           12 Earnings before interest         60,583           13         Weighted Average Cost of LTD         3,91%           15 Interest Expense         60,583           16 Interest Expense         60,583           17 Additions and Deductions for Taxes         (474,130)           18 Schedule M-NOL         474,130           19 Total Additions and Deductions         -           21 State Taxable Income         -           22 State Income Tax Rate         4,55%           23 State Income Tax Expense         -           24 Federal Taxable Income         -           25 Federal Income Tax Expense         -           26 Federal Income Tax Expense         -           27 Federal Income Tax Expense         -           28 Deferred Income Taxes         116,589           30 DIT-NOL         (116,589)           31 Total Income Taxes         -           32 Total Income Taxes Expense         -           34 Tax Gross Up Factor         1,32608           37 Operating Expenses         -	5			
8         Net Rate Base         1,549,447           9         10           10         Weighted Average Cost of LTD         3,91%           12         Earnings before interest         60,583           13         Weighted Average Cost of LTD         3,91%           15         Interest Expense         60,583           16         Additions and Deductions for Taxes         (474,130)           18         Schedule M-NOL         474,130           19         Total Additions and Deductions         -           20         State Taxable Income         -           21         State Income Tax Rate         4,55%           23         State Income Tax Expense         -           24         Federal Income Tax Expense         -           25         Federal Income Tax Rate         21,00%           26         Federal Income Tax Expense         -           27         Federal Income Tax Expense         -           28         DIT-NOL         (116,589)           30         DIT-NOL         (116,589)           31         Total Income Taxes         -           34         Tax Gross Up Factor         1,32608           37         Operating Expenses	6	Accumulated Deferred Income Taxes		(54,009)
Note	7	ADIT NOL- Prorated		
Weighted Average Cost of LTD   3.91%		Net Rate Base		1,549,447
11 Weighted Average Cost of LTD         3.91%           12 Earnings before interest         60,583           13 Weighted Average Cost of LTD         3.91%           15 Interest Expense         60,583           16 Interest Expense         60,583           17 Additions and Deductions for Taxes         (474,130)           18 Schedule M-NOL         474,130           19 Total Additions and Deductions         -           20 State Income         -           21 State Income Tax Rate         4,55%           22 State Income Tax Rate         -           25 Federal Taxable Income         -           26 Federal Income Tax Expense         -           27 Federal Income Tax Rate         21,00%           28 Federal Income Tax Expense         -           29 Deferred Income Taxes         116,589           30 DIT-NOL         (116,589)           31 Total Income Taxes         -           32 Total Income Taxes         -           31 Total Income Taxes Expense         -           32 Total Income Taxes Expense         -           35 Total Income Taxes Expense         -           36 Depreciation Expenses         -           37 Operating Expenses         22,499           39 OM         <				
12         Earnings before interest         60,583           13         Weighted Average Cost of LTD         3,91%           15         Interest Expense         60,583           16         Additions and Deductions for Taxes         (474,130)           17         Additions and Deductions         -           18         Schedule M-NOL         474,130           20         State Income         -           21         State Income Tax Rate         4,55%           22         State Income Tax Rate         4,55%           23         State Income Tax Expense         -           26         Federal Taxable Income         -           26         Federal Income Tax Expense         -           27         Federal Income Tax Expense         -           28         DIT-NOL         (116,589           30         DIT-NOL         (116,589           31         Total Income Taxes         -           32         Total Income Taxes         -           33         Total Income Taxes         -           34         Tox Gross Up Factor         1,32608           37         Operating Expenses         -           38         Depreciation Expense				
13				
14   Weighted Average Cost of LTD   3.91%   10   10   10   10   10   10   10		Earnings before interest		60,583
Interest Expense   60,583   16   17   18   18   19   19   10   19   10   10   19   10   10				
16       Additions and Deductions for Taxes       (474,130)         17       Additions and Deductions       474,130         19       Total Additions and Deductions       -         20       State Taxable Income       -         21       State Income Tax Rate       4,55%         23       State Income Tax Expense       -         24       Federal Taxable Income       -         25       Federal Income Tax Rate       21,00%         26       Federal Income Tax Rate       21,00%         27       Federal Income Tax Expense       -         28       Deferred Income Taxes       116,589         30       DIT-NOL       (116,589)         31       Total Deferred Income Taxes       -         32       Total Income Taxes       -         33       Total Income Taxes       -         34       Tax Gross Up Factor       1,32608         35       Total Income Taxes Expense       -         36       Operating Expenses       22,499         39       OM       -         40       Property Tax Accrual       90,468         41       Total Operating Expenses       112,967         43       Revenue Requirem				
17         Additions and Deductions for Taxes         (474,130)           18         Schedule M-NOL         474,130           19         Total Additions and Deductions         -           20         -         -           21         State Taxable Income         -         -           22         State Income Tax Rate         4.55%           23         State Income Tax Expense         -           24         -         -           25         Federal Income Tax Rate         21.00%           26         Federal Income Tax Expense         -           27         Federal Income Taxes         116,589           30         DIT-NOL         (116,589)           31         Total Deferred Income Taxes         -           32         Total Income Taxes         -           33         Total Income Taxes         -           34         Tax Gross Up Factor         1.32608           35         Total Income Taxes Expense         -           36         Operating Expenses         -           38         Depreciation Expense         22,499           39         OM         -           40         Property Tax Accrual         90,468 <td></td> <td>Interest Expense</td> <td></td> <td>60,583</td>		Interest Expense		60,583
18				
Total Additions and Deductions				
State Taxable Income	_			474,130
21 State Taxable Income         -           22 State Income Tax Rate         4.55%           23 State Income Tax Expense         -           24         -           25 Federal Taxable Income         -           26 Federal Income Tax Rate         21.00%           27 Federal Income Tax Expense         -           28         -           29 Deferred Income Taxes         116,589           30 DIT-NOL         (116,589)           31 Total Deferred Income Taxes         -           32         -           33 Total Income Taxes         -           34 Tax Gross Up Factor         1.32608           35 Total Income Taxes Expense         -           36         -           37 Operating Expenses         22,499           39 OM         -           40 Property Tax Accrual         90,468           41 Total Operating Expenses         112,967           42         Revenue Requirement         \$ 173,551           44         -           Total Operating Revenues - for the 12-month Period Ended June         \$ 64,254,070           63 30, 2021 as reported in the GCA Proceeding No. 21L-0491G         -	_	Total Additions and Deductions		-
22 State Income Tax Rate         4.55%           23 State Income Tax Expense         -           24         -           25 Federal Taxable Income         -           26 Federal Income Tax Rate         21.00%           27 Federal Income Tax Expense         -           28         -           29 Deferred Income Taxes         116,589           30 DIT-NOL         (116,589)           31 Total Deferred Income Taxes         -           32         -           31 Total Income Taxes         -           34 Tax Gross Up Factor         1.32608           35 Total Income Taxes Expense         -           36         -           37 Operating Expenses         22,499           39 OM         -           40 Property Tax Accrual         90,468           41 Total Operating Expenses         112,967           42         Revenue Requirement         \$ 173,551           44         -           Total Operating Revenues - for the 12-month Period Ended June         \$ 64,254,070           63 30, 2021 as reported in the GCA Proceeding No. 21L-0491G         64,254,070		Chaha Tauahla Inaana		
23         State Income Tax Expense         -           24         -           25         Federal Taxable Income         -           26         Federal Income Tax Rate         21.00%           27         Federal Income Tax Expense         -           28         -           29         Deferred Income Taxes         116,589           30         DIT-NOL         (116,589)           31         Total Deferred Income Taxes         -           32         -         -           33         Total Income Taxes         -           34         Tax Gross Up Factor         1.32608           35         Total Income Taxes Expense         -           36         -           37         Operating Expenses         -           38         Depreciation Expense         22,499           39         OM         -           40         Property Tax Accrual         90,468           41         Total Operating Expenses         112,967           42         Total Operating Expenses         \$ 173,551           44         Total Operating Revenues - for the 12-month Period Ended June         \$ 64,254,070           63         30, 2021 as report				- 4 FE0/
24         -           25         Federal Taxable Income         -           26         Federal Income Tax Rate         21.00%           27         Federal Income Tax Expense         -           28         -         -           29         Deferred Income Taxes         116,589           30         DIT-NOL         (116,589)           31         Total Deferred Income Taxes         -           32         -         -           33         Total Income Taxes         -           34         Tax Gross Up Factor         1.32608           35         Total Income Taxes Expense         -           36         -           37         Operating Expenses         -           38         Depreciation Expense         22,499           39         OM         -           40         Property Tax Accrual         90,468           41         Total Operating Expenses         112,967           42         Revenue Requirement         \$ 173,551           44         Total Operating Revenues - for the 12-month Period Ended June         \$ 64,254,070           63         30, 2021 as reported in the GCA Proceeding No. 21L-0491G				4.55%
25         Federal Taxable Income         -           26         Federal Income Tax Rate         21.00%           27         Federal Income Tax Expense         -           28         -           29         Deferred Income Taxes         116,589           30         DIT-NOL         (116,589)           31         Total Deferred Income Taxes         -           32         -         -           31         Total Income Taxes         -           34         Tax Gross Up Factor         1.32608           35         Total Income Taxes Expense         -           36         Operating Expenses         -           38         Depreciation Expenses         22,499           39         OM         -           40         Property Tax Accrual         90,468           41         Total Operating Expenses         112,967           42         Revenue Requirement         \$ 173,551           44         Total Operating Revenues - for the 12-month Period Ended June         \$ 64,254,070           63         30, 2021 as reported in the GCA Proceeding No. 21L-0491G         \$ 64,254,070		State income Tax Expense		-
26 Federal Income Tax Rate         21.00%           27 Federal Income Tax Expense         -           28         -           29 Deferred Income Taxes         116,589           30 DIT-NOL         (116,589)           31 Total Deferred Income Taxes         -           32         -           33 Total Income Taxes         -           34 Tax Gross Up Factor         1.32608           35 Total Income Taxes Expense         -           36         -           37 Operating Expenses         -           38 Depreciation Expense         22,499           39 OM         -           40 Property Tax Accrual         90,468           41 Total Operating Expenses         112,967           42         *           43 Revenue Requirement         \$ 173,551           44         *           45         *           Total Operating Revenues - for the 12-month Period Ended June 30, 2021 as reported in the GCA Proceeding No. 21L-0491G		Fodoral Tayahla Income		
27         Federal Income Tax Expense         -           28         -           29         Deferred Income Taxes         116,589           30         DIT-NOL         (116,589)           31         Total Deferred Income Taxes         -           32         -         -           34         Tax Gross Up Factor         1.32608           35         Total Income Taxes Expense         -           36         -         -           37         Operating Expenses         -           38         Depreciation Expense         22,499           39         OM         -           40         Property Tax Accrual         90,468           41         Total Operating Expenses         112,967           42         *         173,551           44         *         *           45         Total Operating Revenues - for the 12-month Period Ended June 30, 2021 as reported in the GCA Proceeding No. 21L-0491G         \$ 64,254,070				21 00%
Deferred Income Taxes				21.0070
Deferred Income Taxes		rederal income rax expense		_
Total Deferred Income Taxes		Deferred Income Tayes		116 580
Total Deferred Income Taxes  Total Income Taxes  Tax Gross Up Factor  Total Income Taxes Expense  Total Income Taxes Expense  Total Income Taxes Expense  Depreciation Expenses  Depreciation Expense  Total Operating Expenses  Total Operating Revenues - for the 12-month Period Ended June \$ 64,254,070				
32       Total Income Taxes       -         34       Tax Gross Up Factor       1.32608         35       Total Income Taxes Expense       -         36       -         37       Operating Expenses       22,499         39       OM       -         40       Property Tax Accrual       90,468         41       Total Operating Expenses       112,967         42       *         43       Revenue Requirement       \$ 173,551         44       *         45       Total Operating Revenues - for the 12-month Period Ended June       \$ 64,254,070         63       30, 2021 as reported in the GCA Proceeding No. 21L-0491G       *				-
33       Total Income Taxes       -         34       Tax Gross Up Factor       1.32608         35       Total Income Taxes Expense       -         36       -         37       Operating Expenses       22,499         39       OM       -         40       Property Tax Accrual       90,468         41       Total Operating Expenses       112,967         42       *         43       Revenue Requirement       \$ 173,551         44       *         45       Total Operating Revenues - for the 12-month Period Ended June \$ 64,254,070         63       30, 2021 as reported in the GCA Proceeding No. 21L-0491G		Total Belefied missing taxes		
Total Income Taxes Expense  Total Income Taxes Expense  Operating Expenses  Depreciation Expense  OM  Property Tax Accrual  Total Operating Expenses  Revenue Requirement  Total Operating Revenues - for the 12-month Period Ended June \$ 64,254,070		Total Income Taxes		-
Total Operating Revenues - for the 12-month Period Ended June \$ 64,254,070 30, 2021 as reported in the GCA Proceeding No. 21L-0491G	34	Tax Gross Up Factor		1.32608
36         37         Operating Expenses         22,499           38         Depreciation Expense         22,499           39         OM         -           40         Property Tax Accrual         90,468           41         Total Operating Expenses         112,967           42         **           43         Revenue Requirement         \$         173,551           44         **           45         **         64,254,070           63         30, 2021 as reported in the GCA Proceeding No. 21L-0491G         **         64,254,070	35			-
38 Depreciation Expense 22,499 39 OM		•		
38 Depreciation Expense 22,499 39 OM	37	Operating Expenses		
40 Property Tax Accrual 90,468 41 Total Operating Expenses 112,967 42 43 Revenue Requirement \$ 173,551  44 45  Total Operating Revenues - for the 12-month Period Ended June \$ 64,254,070 63 30, 2021 as reported in the GCA Proceeding No. 21L-0491G	38			22,499
Total Operating Expenses  Revenue Requirement  Total Operating Revenues - for the 12-month Period Ended June \$ 64,254,070  30, 2021 as reported in the GCA Proceeding No. 21L-0491G	39	OM		-
42 43 Revenue Requirement \$ 173,551  44 45  Total Operating Revenues - for the 12-month Period Ended June \$ 64,254,070  63 30, 2021 as reported in the GCA Proceeding No. 21L-0491G	40	Property Tax Accrual		90,468
43 Revenue Requirement \$ 173,551  44 45  Total Operating Revenues - for the 12-month Period Ended June \$ 64,254,070  63 30, 2021 as reported in the GCA Proceeding No. 21L-0491G	41	Total Operating Expenses		112,967
Total Operating Revenues - for the 12-month Period Ended June \$ 64,254,070 30, 2021 as reported in the GCA Proceeding No. 21L-0491G	42			
Total Operating Revenues - for the 12-month Period Ended June \$ 64,254,070 30, 2021 as reported in the GCA Proceeding No. 21L-0491G	43	Revenue Requirement	\$	173,551
Total Operating Revenues - for the 12-month Period Ended June \$ 64,254,070 30, 2021 as reported in the GCA Proceeding No. 21L-0491G	44			
63 30, 2021 as reported in the GCA Proceeding No. 21L-0491G	45			
		Total Operating Revenues - for the 12-month Period Ended June	\$	54,254,070
64 SSIR Revenue Increase Assessment not to exceed 1.5% 0.27%	63	30, 2021 as reported in the GCA Proceeding No. 21L-0491G		
	64	SSIR Revenue Increase Assessment not to exceed 1.5%		0.27%