

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

DEC 12 2012

by  
State Corporation Commission  
of Kansas

In the Matter of the Application of Black )  
Hills/Kansas Gas Utility Company, LLC, d/b/a )  
Black Hills Energy, for Approval of the )  
Commission for Gas System Reliability Surcharge )  
per K.S.A. 66-2201 through 66-2204 )

Docket No. 13-BHCG-404 -TAR

**DIRECT TESTIMONY OF STEVEN A. PETERS**

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Steven A. Peters. My business address is 601 North Iowa Street, Lawrence, KS  
3 66044.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Black Hills Utility Holdings, Inc. ("BHUH" or "Utility Holdings") as a  
6 Financial Manager. In my role as a Financial Manager, I provide financial management  
7 support to the Company. The support provided includes strategic plan development, budget  
8 preparation, financial reporting and analysis and financial counsel to operating management.

9 **Q. PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND BUSINESS**  
10 **EXPERIENCE.**

11 A. I graduated with honors from Kansas State University with a Bachelor of Science degree in  
12 Accounting. I hold Certified Public Accountant and Certified Internal Auditor certificates.  
13 I assumed my present position on July 14, 2008, as a result of Black Hills Corporation's  
14 acquisition of the gas and electric assets of Aquila, Inc. in Colorado, Iowa, Kansas and  
15 Nebraska. Prior to joining Black Hills Corporation, I was employed by Aquila, Inc. for  
16 eighteen years. During my Aquila tenure, I held various financial positions including: Senior

1 Manager - Financial Reporting, Senior Manager - Financial Analysis, Director - Treasury  
2 Operations, and Manager - General Ledger. Prior to employment with Aquila, I was a Senior  
3 Analyst/Financial Reporting for Gilbert/Robinson, Inc. and prior to that, I worked in public  
4 accounting as an Auditor for Arthur Andersen & Company.

5 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

6 A. The purpose of my testimony is to support the calculation of the revenue requirement by  
7 customer class for Black Hills/Kansas Gas Utility Company, LLC, d/b/a Black Hills Energy  
8 ("Black Hills"), proposed Gas System Reliability Surcharge ("GSRS").

9 **Q. ARE YOU SPONSORING ANY EXHIBITS?**

10 A. Yes, I am sponsoring four exhibits. Exhibit SAP-1 shows the calculation of the proposed  
11 GSRS revenue. Exhibit SAP-2 details the plant and deferred taxes. Exhibit SAP-3 shows the  
12 class allocation of the GSRS surcharge, and Exhibit SAP-4 is the tariff sheet.

13 **Q. PLEASE EXPLAIN EXHIBIT SAP-1.**

14 A. Pursuant to the provisions of K.S.A. 66-2204, Exhibit SAP-1 shows the increase to rate base  
15 and the calculation of the GSRS revenue requirement. In addition to the new GSRS projects,  
16 Exhibit SAP-1 includes an update of the revenue requirement of the GSRS projects originally  
17 included in Docket Nos. 08-AQLG-852-TAR, 09-BHCG-886-TAR, 10-BHCG-786-TAR, and  
18 12-BHCG-055-TAR to account for an additional year of accumulated depreciation and to  
19 account for current accumulated deferred income taxes. The proposed incremental revenue  
20 increase is \$653,330.

21 **Q. DOES THE REVENUE REQUIREMENT EXCEED THE MINIMUM REVENUE**  
22 **REQUIREMENTS SET FORTH IN SENATE BILL 414?**

23 A. Yes. K.S.A. 66-2203 states that "the commission may not approve a GSRS to the extent it

1 would produce total annualized GSRS revenues below the lesser of \$1,000,000 or 1/2 % of  
2 the natural gas public utility's base revenue level approved by the commission in the natural  
3 gas public utility's most recent general rate proceeding." Based on Black Hills' most recent  
4 general rate proceeding, that amount would total \$188,826.

5 **Q. PLEASE EXPLAIN THE COMPONENTS OF THE FILED RATE BASE.**

6 A. Components of the rate base calculation include Gross Plant, which is the original cost of all  
7 eligible projects, less any related cost of removal and abandonment of the existing system;  
8 Accumulated Depreciation, which has been calculated by project based on the approved  
9 depreciation rate for that type of plant; and Accumulated Deferred Income Taxes, which has  
10 been calculated by project based on the type of plant. Exhibit SAP-2 details the GSRS net  
11 plant calculation and the deferred taxes calculation.

12 **Q. WERE ANY OF THE ELIGIBLE PROJECTS BEING CONSIDERED INCLUDED IN**  
13 **BLACK HILLS' LAST GENERAL RATE FILING?**

14 A. No. None of the projects included in the GSRS filing were included Black Hills' last rate  
15 filing. These projects were completed subsequent to the June 30, 2006, test period included  
16 in Black Hills' last general rate filing. In addition, none of the projects being considered in this  
17 GSRS filing were included in the Company's GSRS filings in Docket Numbers  
18 08-AQLG-852-TAR, 09-BHCG-886-TAR, 10-BHCG-786-TAR, or 12-BHCG-055-TAR.

19 **Q. HOW WAS THE RATE OF RETURN CALCULATED?**

20 A. The Stipulated Settlement Agreement in Black Hills' most recent rate case, Docket No.  
21 07-AQLG-431-RTS, establishes the provisions for the return calculation. It states, "the  
22 debt/equity ration shall be 49.27% / 50.73%, the cost of debt shall be 7.13% and the cost of  
23 equity shall be the average of the cost of equity used or agreed to be used by the commission

1 in calculating the GSRS surcharge for the other Kansas gas utility companies". The cost of  
2 equity included in this filing is 10.2%.

3 **Q. PLEASE EXPLAIN EXHIBIT SAP-3.**

4 A. Exhibit SAP-3 shows the allocation of the GSRS revenue by class. The customer class  
5 allocation is pursuant to the Stipulated Settlement Agreement in Docket No.  
6 07-AQLG-431-RTS and is the same as that used in Black Hills' previous GSRS filings.

7 **Q. DOES THE ALLOCATION OF THE PROPOSED GSRS SURCHARGE FALL**  
8 **WITHIN THE PARAMETERS AS SET FORTH IN THE STATUTE?**

9 A. Yes. K.S.A. 66-2204 (e) (1) states, "A GSRS shall be charged to customers as a monthly fixed  
10 charge and not based on volumetric consumption. Such monthly charge shall not increase  
11 more than \$.40 per residential customer over the base rates in effect for the initial filing of a  
12 GSRS. Thereafter, each filing shall not increase the monthly charge more than \$.40 per  
13 residential customer over the most recent filing of a GSRS". Exhibits SAP-1 and SAP-3  
14 include an adjustment to reduce the Company's request for the statutory limit. The proposed  
15 GSRS increase is \$.40 per month for a residential customer. Added to the current GSRS for  
16 a residential customer, the proposed residential GSRS is \$1.53 per month.

17 **Q. PLEASE EXPLAIN EXHIBIT SAP-4.**

18 A. Exhibit SAP-4 is the tariff sheet for the proposed GSRS surcharge.

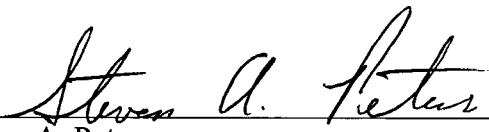
19 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

20 A. Yes it does.

**VERIFICATION**

STATE OF KANSAS                    )  
  ) ss:  
COUNTY OF DOUGLAS            )

I, STEVEN A. PETERS, being first duly sworn on oath, depose and state that I am the witness identified in the foregoing prepared direct testimony, that I have read the testimony and I am familiar with its contents, and that the facts set forth are true to the best of my knowledge, information and belief.

  
\_\_\_\_\_  
Steven A. Peters

SUBSCRIBED AND SWORN to before me this 5<sup>th</sup> day of December, 2012.

  
\_\_\_\_\_  
Notary Public

Appointment/Commission Expires:



**EXHIBIT**

**SAP-1**

## BLACK HILLS ENERGY

## PROPOSED RATE ADJUSTMENT FOR GSRs

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
Line No.		TOTAL	New GSRs Projects	UPDATE 055-TAR	UPDATE 786-TAR	UPDATE 886-TAR	UPDATE 852-TAR
1	GAS PLANT	\$25,600,144	\$ 7,426,186	\$ 9,798,846	\$ 2,406,658	\$ 3,564,820	\$ 2,403,634
2	ACCUMULATED DEPRECIATION	(7,812)	(517,241)	287,214	44,733	78,478	99,004
3	NET GAS PLANT	\$25,607,956	\$ 7,943,427	\$ 9,511,632	\$ 2,361,925	\$ 3,486,342	\$ 2,304,630
4	ACCUMULATED DEFERRED INCOME TAXES	(7,005,361)	(2,382,736)	(2,677,229)	(669,574)	(974,457)	(301,365)
5	TOTAL RATE BASE	<u>\$18,602,595</u>	<u>\$ 5,560,691</u>	<u>\$ 6,834,403</u>	<u>\$ 1,692,351</u>	<u>\$ 2,511,885</u>	<u>\$ 2,003,265</u>
6	RATE BASE	\$18,602,595	\$ 5,560,691	\$ 6,834,403	\$ 1,692,351	\$ 2,511,885	\$ 2,003,265
7	RATE OF RETURN	<u>8.6867%</u>	<u>8.6867%</u>	<u>8.6867%</u>	<u>8.6867%</u>	<u>8.6867%</u>	<u>8.6867%</u>
8	REQUIRED OPERATING INCOME	\$ 1,615,952	\$ 483,041	\$ 593,685	\$ 147,009	\$ 218,200	\$ 174,018
9	OPERATING INCOME AT PRESENT RATES	(31,676)	(6,279)	(21,808)	(3,592)	(2,538)	2,541
10	DEFICIENCY	\$ 1,647,628	\$ 489,320	\$ 615,493	\$ 150,601	\$ 220,738	\$ 171,477
11	TAX FACTOR	<u>60.45%</u>	<u>60.45%</u>	<u>60.45%</u>	<u>60.45%</u>	<u>60.45%</u>	<u>60.45%</u>
12	TOTAL GSRs REVENUE	<u>\$ 2,725,604</u>	<u>\$ 809,462</u>	<u>\$ 1,018,185</u>	<u>\$ 249,134</u>	<u>\$ 365,158</u>	<u>\$ 283,667</u>
13	TRUE-UP OF RECOVERIES THRU 11/2012	<u>\$ (30,786)</u>					
14	GRAND TOTAL	\$ 2,694,818					
15	AUTHORIZED IN DKT 12-BHCG-055-TAR	<u>\$ 1,639,869</u>					
16	INCREMENTAL GSRs REVENUE	\$ 1,054,949					
17	LESS Statutory Limit Adjustment	<u>\$ (401,619)</u>					
18	INCREMENTAL GSRs REVENUE REQUEST	<u>\$ 653,330</u>					

**EXHIBIT**

**SAP-2**



Black Hills Energy Kansas Gas Utility Company, LLC Gas System Reliability Surcharge Filing (GSRF) Plant Data by Project Period July 1, 2011 through October 31, 2012										10/31/12 end of period date									
JAW	Exh.	Proj. No.	S / R	Project # (A)	Related Retirement Project # (B)	Project Description (C)	FERC Plant Acct (D)	Plant Description (E)	Eng In Srvc Date (F)	# of Mos In srvc (G)	Original Cost (H)	Associated Retirement Cost (I)	Net Orig Cost Less Retirements (J)	Depr Rate (K)	Annual Depr Expense (L) = (J) X (K)	Calculated Accum Depr based on In srvc date (M)	Accum Depr Less Retirement Costs (N)	Net Plant for Rate Base (O)	Unit of Prop Adj for Tax (P)
		1	R	60017474	60017474	Military Main Relocation	376002	Distr-Mains-PE	Jun-10	29.0	\$ 37,836	\$ (20,229)	\$ 17,607	1.71%	\$ 301	\$ 1,564	\$ (18,665)	\$ 36,272	
		1	R	60017474	60017474	Military Main Relocation	376003	Distr-Steel Mains	Jun-10	29.0	\$ -	\$ (1,172)	\$ (1,172)	1.77%	\$ (21)	\$ -	\$ (1,172)	\$ -	
		1	R	60017474	60017474	Military Main Relocation	376007	Distr-Mains-Other Equip	Jun-10	29.0	\$ 1,621	\$ -	\$ 1,621	1.77%	\$ 29	\$ 69	\$ 69	\$ 1,552	
		2	R	60017473	60017473	Relocation Hwy 156 & Jennie Barker	376003	Distr-Steel Mains	Apr-11	19.0	\$ 42,546	\$ (2,544)	\$ 40,002	1.77%	\$ 708	\$ 1,192	\$ (1,352)	\$ 41,354	
		3	R	60017472	60017472	Relocation Hwy 156 & Jennie Barker	376002	Distr-Mains-PE	Jun-11	17.0	\$ 52,195	\$ -	\$ 52,195	1.71%	\$ 893	\$ 1,264	\$ 1,264	\$ 50,931	
		3	R	60017472	60017472	Relocation Hwy 156 & Jennie Barker	376003	Distr-Steel Mains	Jun-11	17.0	\$ -	\$ (7,004)	\$ (7,004)	1.77%	\$ (124)	\$ -	\$ (7,004)	\$ -	
		4	R	60019328	60019328	Drainage Ditch Hwy Mary & Jennie Barker	376003	Distr-Steel Mains	Sep-12	2.0	\$ 15,391	\$ (2,179)	\$ 13,212	1.77%	\$ 234	\$ 45	\$ (2,134)	\$ 15,346	
		5	R	60019640	60019640	Relocation Schulman & Jennie Baker	376002	Distr-Mains-PE	Oct-12	1.0	\$ 2,112	\$ (16)	\$ 2,096	1.71%	\$ 36	\$ 3	\$ (13)	\$ 2,109	
		6	R	60017733	60017733	6th & Alabama	376002	Distr-Mains-PE	May-11	18.0	\$ 3,227	\$ -	\$ 3,227	1.71%	\$ 55	\$ 83	\$ 83	\$ 3,144	
		6	R	60017733	60017733	6th & Alabama	376003	Distr-Steel Mains	May-11	18.0	\$ -	\$ (106)	\$ (106)	1.77%	\$ (2)	\$ -	\$ (106)	\$ -	
		7	R	60017649	-	6th & Michigan	376002	Distr-Mains-PE	Jul-11	16.0	\$ 1,482	\$ -	\$ 1,482	1.71%	\$ 25	\$ 34	\$ 34	\$ 1,448	
		7	R	60017649	-	6th & Michigan	376007	Distr-Mains-Other Equip	Jul-11	16.0	\$ 472	\$ -	\$ 472	1.77%	\$ 8	\$ 11	\$ 11	\$ 461	
		8	R	60019186	60019186	Iowa & Bob Billings Relocation	376002	Distr-Mains-PE	Aug-12	3.0	\$ 8,652	\$ -	\$ 8,652	1.71%	\$ 148	\$ 37	\$ 37	\$ 8,615	
		8	R	60019186	60019186	Iowa & Bob Billings Relocation	376003	Distr-Steel Mains	Aug-12	3.0	\$ 148,930	\$ (4,376)	\$ 144,554	1.77%	\$ 2,559	\$ 659	\$ (3,717)	\$ 148,271	
		8	R	60019186	60019186	Iowa & Bob Billings Relocation	376007	Distr-Mains-Other Equip	Aug-12	3.0	\$ 15,396	\$ (3,786)	\$ 11,610	1.77%	\$ 205	\$ 68	\$ (3,718)	\$ 15,328	
		9	R	60018649	60018649	135th W - 13th to 21st Relocation	376005	Distr-Plastic Mains	May-12	6.0	\$ 140,300	\$ (64,456)	\$ 75,844	1.71%	\$ 1,297	\$ 1,200	\$ (63,256)	\$ 139,100	
		9	R	60018649	60018649	135th W - 13th to 21st Relocation	376007	Distr-Mains-Other Equip	May-12	6.0	\$ 9,124	\$ -	\$ 9,124	1.77%	\$ 161	\$ 81	\$ 81	\$ 9,043	
		10	R	60018614	60018614	Maize & 21st Relocation	376002	Distr-Mains-PE	Feb-12	9.0	\$ 1,518	\$ -	\$ 1,518	1.71%	\$ 26	\$ 19	\$ 19	\$ 1,499	
		10	R	60018614	60018614	Maize & 21st Relocation	376005	Distr-Plastic Mains	Feb-12	9.0	\$ 30,568	\$ (11,491)	\$ 19,077	1.71%	\$ 326	\$ 392	\$ (11,099)	\$ 30,176	
		11	R	60018606	60018606	Maize - 45th to 53rd relocation	376002	Distr-Mains-PE	Feb-12	9.0	\$ 49,420	\$ (4,810)	\$ 44,610	1.71%	\$ 763	\$ 634	\$ (4,176)	\$ 48,786	
		11	R	60018606	60018606	Maize - 45th to 53rd relocation	376003	Distr-Steel Mains	Feb-12	9.0	\$ -	\$ (431)	\$ (431)	1.77%	\$ (8)	\$ -	\$ (431)	\$ -	
		12	R	60017779	60017779	Central & Market Relocation	376002	Distr-Mains-PE	Sep-11	14.0	\$ 8,705	\$ -	\$ 8,705	1.71%	\$ 149	\$ 174	\$ 174	\$ 8,531	
		12	R	60017779	60017779	Central & Market Relocation	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (497)	\$ (497)	1.77%	\$ (9)	\$ -	\$ (497)	\$ -	
		13	R	60018052	60018052	Tyler - 21st to 29th Relocation	376002	Distr-Mains-PE	Aug-11	15.0	\$ 46	\$ -	\$ 46	1.71%	\$ 1	\$ 1	\$ 1	\$ 45	
		13	R	60018052	60018052	Tyler - 21st to 29th Relocation	376005	Distr-Plastic Mains	Aug-11	15.0	\$ 19,304	\$ (32,022)	\$ (12,718)	1.71%	\$ (217)	\$ 413	\$ (31,609)	\$ 18,891	
		14	R	60018042	60018042	St Francis-Douglas to 2nd Reloc	376002	Distr-Mains-PE	Sep-11	14.0	\$ 24,742	\$ -	\$ 24,742	1.71%	\$ 423	\$ 494	\$ 494	\$ 24,248	
		14	R	60018042	60018042	St Francis-Douglas to 2nd Reloc	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (226)	\$ (226)	1.77%	\$ (4)	\$ -	\$ (226)	\$ -	
		15	R	60018261	60018261	Union & Meadows Relocation	376002	Distr-Mains-PE	Oct-11	13.0	\$ 3,345	\$ -	\$ 3,345	1.71%	\$ 57	\$ 62	\$ 62	\$ 3,283	
		15	R	60018261	60018261	Union & Meadows Relocation	376003	Distr-Steel Mains	Oct-11	13.0	\$ -	\$ (59)	\$ (59)	1.77%	\$ (1)	\$ -	\$ (59)	\$ -	
		16	R	10028240	10028240	US 50 Hwy Relocations	376003	Trans-Steel Mains	Dec-11	11.0	\$ 10,644	\$ (10,475)	\$ 169	1.68%	\$ 3	\$ 164	\$ (10,311)	\$ 10,480	
		1	S	60017911	60017911	Beeson & Virginia Main Replacement	376002	Distr-Mains-PE	Aug-11	15.0	\$ 7,707	\$ -	\$ 7,707	1.71%	\$ 132	\$ 165	\$ 165	\$ 7,542	
		1	S	60017911	60017911	Beeson & Virginia Main Replacement	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (551)	\$ (551)	1.77%	\$ (10)	\$ -	\$ (551)	\$ -	
		2	S	60017772	60017772	Sunnyside Main Replacement	376002	Distr-Mains-PE	Aug-11	15.0	\$ 48,418	\$ -	\$ 48,418	1.71%	\$ 828	\$ 1,035	\$ 1,035	\$ 47,383	
		2	S	60017772	60017772	Sunnyside Main Replacement	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (1,687)	\$ (1,687)	1.77%	\$ (30)	\$ -	\$ (1,687)	\$ -	
		3	S	10042271	10042271	Sunnyside Service Replacements	380002	Distr-PE Services	Aug-11	15.0	\$ 70,498	\$ -	\$ 70,498	2.28%	\$ 1,607	\$ 2,009	\$ 2,009	\$ 68,489	
		3	S	10042271	10042271	Sunnyside Service Replacements	380003	Distr-Steel Services	Aug-11	15.0	\$ -	\$ (82)	\$ (82)	2.96%	\$ (2)	\$ -	\$ (82)	\$ -	
		4	S	60018233	60018233	Ave B & C S of Comanche	376002	Distr-Mains-PE	Oct-11	13.0	\$ 9,614	\$ -	\$ 9,614	1.71%	\$ 164	\$ 178	\$ 178	\$ 9,436	
		4	S	60018233	60018233	Ave B & C S of Comanche	376003	Distr-Steel Mains	Oct-11	13.0	\$ -	\$ (765)	\$ (765)	1.77%	\$ (14)	\$ -	\$ (765)	\$ -	
		5	S	10043237	10043237	Ave B Service Replacement	369003	Trans-Meas & Reg Sta Eqp	Nov-11	12.0	\$ -	\$ (2,421)	\$ (2,421)	1.57%	\$ (38)	\$ -	\$ (2,421)	\$ -	
		5	S	10043237	10043237	Ave B Service Replacement	380002	Distr-PE Services	Nov-11	12.0	\$ 13,611	\$ -	\$ 13,611	2.28%	\$ 310	\$ 310	\$ 310	\$ 13,301	
		6	S	60018463	60018463	Kansas & Ash Main Replacement	376002	Distr-Mains-PE	Feb-12	9.0	\$ 13,234	\$ -	\$ 13,234	1.71%	\$ 226	\$ 170	\$ 170	\$ 13,064	
		6	S	60018463	60018463	Kansas & Ash Main Replacement	376003	Distr-Steel Mains	Feb-12	9.0	\$ -	\$ (183)	\$ (183)	1.77%	\$ (3)	\$ -	\$ (183)	\$ -	
		7	S	60018800	60018800	Brier & Ave E Main Replacement	376002	Distr-Mains-PE	May-12	6.0	\$ 22,999	\$ -	\$ 22,999	1.71%	\$ 393	\$ 197	\$ 197	\$ 22,802	
		7	S	60018800	60018800	Brier & Ave E Main Replacement	376003	Distr-Steel Mains	May-12	6.0	\$ -	\$ (850)	\$ (850)	1.77%	\$ (15)	\$ -	\$ (850)	\$ -	
		8	S	60018866	60018866	Beeson & May Main Replacement	376002	Distr-Mains-PE	May-12	6.0	\$ 14,469	\$ -	\$ 14,469	1.71%	\$ 247	\$ 124	\$ 124	\$ 14,345	
		8	S	60018866	60018866	Beeson & May Main Replacement	376003	Distr-Steel Mains	May-12	6.0	\$ -	\$ (1,177)	\$ (1,177)	1.77%	\$ (21)	\$ -	\$ (1,177)	\$ -	
		9	S	60019026	60019026	Mcaton Main Replacement	376002	Distr-Mains-PE	Jun-12	5.0	\$ 54,766	\$ -	\$ 54,766	1.71%	\$ 936	\$ 390	\$ 390	\$ 54,376	
		9	S	60019026	60019026	Mcaton Main Replacement	376003	Distr-Steel Mains	Jun-12	5.0	\$ -	\$ (44,645)	\$ (44,645)	1.77%	\$ (790)	\$ -	\$ (44,645)	\$ -	
		10	S	60018314	60018314	Hwy 23 & V Road PVC Replacement	376002	Distr-Mains-PE	Jan-12	10.0	\$ 339	\$ -	\$ 339	1.71%	\$ 6	\$ 5	\$ 5	\$ 334	\$ 314
		10	S	60018314	60018314	Hwy 23 & V Road PVC Replacement	376004	Distr-Mains PVC	Jan-12	10.0	\$ -	\$ (8,408)	\$ (8,408)	1.71%	\$ (144)	\$ -	\$ (8,408)	\$ -	
		10	S	60018314	60018314	Hwy 23 & V Road PVC Replacement	376005	Distr-Plastic Mains	Jan-12	10.0	\$ 172,621	\$ -	\$ 172,621	1.71%	\$ 2,952	\$ 2,460	\$ 2,460	\$ 170,161	\$ 159,916
		11	S	60016876	60016876	Smith & Syacamore Main Repl	376002	Distr-Mains-PE	Sep-12	2.0	\$ 37,424	\$ -	\$ 37,424	1.71%	\$ 640	\$ 107	\$ 107	\$ 37,317	
		11	S	60016876	60016876	Smith & Syacamore Main Repl	376003	Distr-Steel Mains	Sep-12	2.0	\$ -	\$ (1,599)	\$ (1,599)	1.77%	\$ (28)	\$ -	\$ (1,599)	\$ -	
		12	S	10041014	10041014	DRS #3 Replacement	378000	Distr-Gen Meas/Reg Sta	Jun-11	17.0	\$ 9,575	\$ (792)	\$ 8,783	2.21%	\$ 194	\$ 300	\$ (492)	\$ 9,275	
		13	S	10041383	-	2011 GSRF Blanket WO- GC	376002	Distr-Mains-PE	Sep-11	14.0	\$ 15,624	\$ -	\$ 15,624	1.71%	\$ 267	\$ 312	\$ 312	\$ 15,312	
		14	S	10041711	10041711	2011 Sagebrush Conversion	376002	Distr-Mains-PE	Sep-11	14.0	\$ 14,601	\$ -	\$ 14,601	1.71%	\$ 250	\$ 291	\$ 291	\$ 14,310	
		14	S	10041711	10041711	2011 Sagebrush Conversion	376004	Distr-PVC Mains	Sep-11	14.0	\$ -	\$ (19)	\$ (19)	1.71%	\$ -	\$ -	\$ (19)	\$ -	
		15	S	60018240	60018240	Elm - 13th to Taylor Main Repl	376002	Distr-Mains-PE	Oct-11	13.0	\$ 1,347	\$ -	\$ 1,347	1.71%	\$ 23	\$ 25	\$ 25	\$ 1,322	
		15	S	60018240	60018240	Elm - 13th to Taylor Main Repl	376003	Distr-Steel Mains	Oct-11	13.0	\$ -	\$ (326)	\$ (326)	1.77%	\$ (6)	\$ -	\$ (326)	\$ -	
		16	S																

Black Hills Energy Kansas Gas Utility Company, LLC Gas System Reliability Surcharge Filing (GSRS) Plant Data by Project Period July 1, 2011 through October 31, 2012										10/31/12	end of period date											
JAW	Related		FERC	Eng	# of	Associated	Net Orig	Annual	Calculated	Accum	Net Plant	Unit of										
Exh.	Project #	Project #	Plant	In Srvc	Mo in	Retirement	Cost Less	Depr	Expense	Accum Depr	Depr Less	for Rate	Prop									
Proj.	S/	Project #	Project Description	Plant	Date	srvc	Cost	Rate	(L)-(J) X (K)	In srvc date	Costs	Base	Adj									
No.	R	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)									
17	S	60017972	60017972	St John - 13th to Taylor	376002	Distr-Mains-PE	Jan-12	10.0	\$ 39,937	\$ (145)	\$ 39,792	1.71%	\$ 680	\$ 569	\$ 424	\$ 39,368						
17	S	60017972	60017972	St John - 13th to Taylor	376003	Distr-Steel Mains	Jan-12	10.0	\$ -	\$ (775)	\$ (775)	1.77%	\$ (14)	\$ -	\$ (775)	\$ -						
18	S	10043835	10043835	13th St John Service Line Repl	380002	Distr-PE Services	Jan-12	10.0	\$ 18,569	\$ -	\$ 18,569	2.28%	\$ 423	\$ 353	\$ 353	\$ 18,216						
18	S	10043835	10043835	14th St John Service Line Repl	380003	Distr-Steel Services	Jan-12	10.0	\$ -	\$ (3,204)	\$ (3,204)	2.96%	\$ (95)	\$ -	\$ (3,204)	\$ -						
18	S	10043835	10043835	15th St John Service Line Repl	380004	Distr-PVC Services	Jan-12	10.0	\$ -	\$ (84)	\$ (84)	2.28%	\$ (2)	\$ -	\$ (84)	\$ -						
19	S	60018329	60018329	Sagebrush DRS Replacement	380003	Distr-Service-Steel	Jan-12	10.0	\$ 4,623	\$ -	\$ 4,623	2.96%	\$ 137	\$ 114	\$ 114	\$ 4,509						
19	S	60018329	60018329	Sagebrush DRS Replacement	383001	Distr-House Regulator	Jan-12	10.0	\$ 660	\$ -	\$ 660	2.20%	\$ 15	\$ 12	\$ 12	\$ 648						
20	S	60018633	60018633	DRS #27 Replacement	378000	Distr-Gen Meas/Reg Sta	Jan-12	10.0	\$ 1,736	\$ -	\$ 1,736	2.21%	\$ 38	\$ 32	\$ 32	\$ 1,704						
21	S	60018986	60018986	St John to Elm btw 10th & 11th Main Repl	376002	Distr-Mains-PE	May-12	6.0	\$ 5,781	\$ -	\$ 5,781	1.71%	\$ 99	\$ 49	\$ 49	\$ 5,732						
21	S	60018986	60018986	St John to Elm btw 10th & 11th Main Repl	376003	Distr-Steel Mains	May-12	6.0	\$ -	\$ (249)	\$ (249)	1.77%	\$ (4)	\$ -	\$ (249)	\$ -						
22	S	60018598	60018598	DRS #6 Replacement	378000	Distr-Gen Meas/Reg Sta	Jun-12	5.0	\$ 3,617	\$ (403)	\$ 3,214	2.21%	\$ 71	\$ 33	\$ (370)	\$ 3,584						
23	S	60018977	60018977	W Jones PVC Main Replacement	376002	Distr-Mains-PE	Jun-12	5.0	\$ 51,799	\$ -	\$ 51,799	1.71%	\$ 886	\$ 369	\$ 369	\$ 51,430						
23	S	60018977	60018977	W Jones PVC Main Replacement	376004	Distr-Mains-PVC	Jun-12	5.0	\$ -	\$ (2,466)	\$ (2,466)	1.71%	\$ (42)	\$ -	\$ (2,466)	\$ -						
24	S	60019331	60019331	Hackberry Main Replacement	376002	Distr-Mains-PE	Sep-12	2.0	\$ 29,387	\$ -	\$ 29,387	1.71%	\$ 503	\$ 84	\$ 84	\$ 29,303						
24	S	60019331	60019331	Hackberry Main Replacement	376003	Distr-Steel Mains	Sep-12	2.0	\$ -	\$ (539)	\$ (539)	1.77%	\$ (10)	\$ -	\$ (539)	\$ -						
25	S	60017443	60017443	10th & Caldwell Main Replacement	376002	Distr-Mains-PE	Mar-11	20.0	\$ 15,564	\$ -	\$ 15,564	1.71%	\$ 266	\$ 444	\$ 444	\$ 15,120						
25	S	60017443	60017443	10th & Caldwell Main Replacement	376003	Distr-Steel Mains	Mar-11	20.0	\$ 1,906	\$ (460)	\$ 1,446	1.77%	\$ 26	\$ 56	\$ (404)	\$ 1,850						
26	S	60017522	-	Caldwell & 13th Main Replacement	376002	Distr-Mains-PE	May-11	18.0	\$ 55,747	\$ -	\$ 55,747	1.71%	\$ 953	\$ 1,430	\$ 1,430	\$ 54,317						
27	S	60018142	60018142	Syracuse Main Replacement	376002	Distr-Mains-PE	Sep-11	14.0	\$ 38,909	\$ (2,145)	\$ 36,764	1.71%	\$ 629	\$ 776	\$ (1,369)	\$ 38,133						
27	S	60018142	60018142	Syracuse Main Replacement	383001	Distr-House Regulator	Sep-11	14.0	\$ 4,273	\$ -	\$ 4,273	2.20%	\$ 94	\$ 110	\$ 110	\$ 4,163						
28	S	60017798	60017798	Rd 55 & 3 PVC Replacement	376002	Distr-Mains-PE	Nov-11	12.0	\$ 19,742	\$ -	\$ 19,742	1.71%	\$ 338	\$ 338	\$ 338	\$ 19,404						
28	S	60017798	60017798	Rd 55 & 3 PVC Replacement	376004	Distr-PVC Mains	Nov-11	12.0	\$ -	\$ (12,684)	\$ (12,684)	1.71%	\$ (217)	\$ -	\$ (12,684)	\$ -						
29	S	60017840	60017840	Road 21 & 69 Main replacement	376002	Distr-Mains-PE	Nov-11	12.0	\$ 21,908	\$ -	\$ 21,908	1.71%	\$ 375	\$ 375	\$ 375	\$ 21,533						
29	S	60017840	60017840	Road 21 & 69 Main replacement	376004	Distr-PVC Mains	Nov-11	12.0	\$ -	\$ (735)	\$ (735)	1.71%	\$ (13)	\$ -	\$ (735)	\$ -						
30	S	60018399	60018399	Road 78 & R18 Main Replacement	376002	Distr-Mains-PE	Nov-11	12.0	\$ 19,150	\$ -	\$ 19,150	1.71%	\$ 327	\$ 327	\$ 327	\$ 18,823						
30	S	60018399	60018399	Road 78 & R18 Main Replacement	376004	Distr-Mains-PVC	Nov-11	12.0	\$ -	\$ (716)	\$ (716)	1.71%	\$ (12)	\$ -	\$ (716)	\$ -						
31	S	60018749	60018749	CR23 & D PVC Replacement, PH 1	376002	Distr-Mains-PE	Apr-12	7.0	\$ 24,167	\$ -	\$ 24,167	1.71%	\$ 413	\$ 241	\$ 241	\$ 23,926						
31	S	60018749	60018749	CR23 & D PVC Replacement, PH 1	376004	Distr-Mains-PVC	Apr-12	7.0	\$ -	\$ (5,372)	\$ (5,372)	1.71%	\$ (92)	\$ -	\$ (5,372)	\$ -						
31	S	60018749	60018749	CR23 & D PVC Replacement, PH 1	383001	Distr-House Regulator	Apr-12	7.0	\$ 288	\$ -	\$ 288	2.20%	\$ 6	\$ 4	\$ 4	\$ 284						
32	S	60018813	60018813	Washington & 6th Main Replacement	376002	Distr-Mains-PE	Apr-12	7.0	\$ 13,383	\$ -	\$ 13,383	1.71%	\$ 229	\$ 133	\$ 133	\$ 13,250						
32	S	60018813	60018813	Washington & 6th Main Replacement	376003	Distr-Steel Mains	Apr-12	7.0	\$ -	\$ (353)	\$ (353)	1.77%	\$ (6)	\$ -	\$ (353)	\$ -						
33	S	60018770	60018770	CR23 & D PVC Replacement, PH 2	376002	Distr-Mains-PE	Apr-12	7.0	\$ 23,363	\$ -	\$ 23,363	1.71%	\$ 400	\$ 233	\$ 233	\$ 23,130						
33	S	60018770	60018770	CR23 & D PVC Replacement, PH 2	376004	Distr-Mains-PVC	Apr-12	7.0	\$ -	\$ (18,125)	\$ (18,125)	1.71%	\$ (310)	\$ -	\$ (18,125)	\$ -						
33	S	60018770	60018770	CR23 & D PVC Replacement, PH 2	383001	Distr-House Regulator	Apr-12	7.0	\$ 496	\$ -	\$ 496	2.20%	\$ 11	\$ 6	\$ 6	\$ 490						
34	S	60019373	60019373	College & 14th Main Replacement	376002	Distr-Mains-PE	Aug-12	3.0	\$ 22,060	\$ -	\$ 22,060	1.71%	\$ 377	\$ 94	\$ 94	\$ 21,966						
34	S	60019373	60019373	College & 14th Main Replacement	376003	Distr-Steel Mains	Aug-12	3.0	\$ -	\$ (769)	\$ (769)	1.77%	\$ (14)	\$ -	\$ (769)	\$ -						
34	S	60019373	60019373	College & 14th Main Replacement	383001	Distr-House Regulator	Aug-12	3.0	\$ 2,236	\$ -	\$ 2,236	2.20%	\$ 49	\$ 12	\$ 12	\$ 2,224						
35	S	60019370	60019370	Grant Jr high Main Replacement	376002	Distr-Mains-PE	Aug-12	3.0	\$ 49,343	\$ -	\$ 49,343	1.71%	\$ 844	\$ 211	\$ 211	\$ 49,132						
35	S	60019370	60019370	Grant Jr high Main Replacement	376003	Distr-Steel Mains	Aug-12	3.0	\$ -	\$ (1,697)	\$ (1,697)	1.77%	\$ (30)	\$ -	\$ (1,697)	\$ -						
35	S	60019370	60019370	Grant Jr high Main Replacement	383001	Distr-House Regulator	Aug-12	3.0	\$ 74	\$ -	\$ 74	2.20%	\$ 2	\$ -	\$ -	\$ 74						
36	S	60019414	60019414	Serman & 5th Main Replacement	376002	Distr-Mains-PE	Sep-12	2.0	\$ 12,273	\$ -	\$ 12,273	1.71%	\$ 210	\$ 35	\$ 35	\$ 12,238						
36	S	60019414	60019414	Serman & 5th Main Replacement	376003	Distr-Steel Mains	Sep-12	2.0	\$ -	\$ (1,243)	\$ (1,243)	1.77%	\$ (22)	\$ -	\$ (1,243)	\$ -						
36	S	60019414	60019414	Serman & 5th Main Replacement	383001	Distr-House Regulator	Sep-12	2.0	\$ 327	\$ -	\$ 327	2.20%	\$ 7	\$ 1	\$ 1	\$ 326						
37	S	60017712	60017712	Cardinal & Crawford Main Repl	376002	Distr-Mains-PE	May-11	18.0	\$ 37,325	\$ -	\$ 37,325	1.71%	\$ 638	\$ 957	\$ 957	\$ 36,368						
37	S	60017712	60017712	Cardinal & Crawford Main Repl	376003	Distr-Steel Mains	May-11	18.0	\$ -	\$ (585)	\$ (585)	1.77%	\$ (10)	\$ -	\$ (585)	\$ -						
38	S	60017844	60017844	Staufer - Ellis, Anna, Bagley Main repl	376002	Distr-Mains-PE	Jun-11	17.0	\$ 73,084	\$ -	\$ 73,084	1.71%	\$ 1,250	\$ 1,770	\$ 1,770	\$ 71,314						
38	S	60017844	60017844	Staufer - Ellis, Anna, Bagley Main repl	376003	Distr-Steel Mains	Jun-11	17.0	\$ -	\$ (5,092)	\$ (5,092)	1.77%	\$ (90)	\$ -	\$ (5,092)	\$ -						
39	S	60018011	60018011	Naismith - 20th to 23rd Main Repl	376003	Distr-Steel Mains	Sep-11	14.0	\$ 251,697	\$ (3,282)	\$ 248,415	1.77%	\$ 4,397	\$ 5,198	\$ 1,916	\$ 246,499						
39	S	60018011	60018011	Naismith - 20th to 23rd Main Repl	376007	Distr-Mains-Other Equip	Sep-11	14.0	\$ 6,796	\$ -	\$ 6,796	1.77%	\$ 120	\$ 140	\$ 140	\$ 6,656						
40	S	60017183	60017183	N 8th & Lyon Main Replacement	376003	Distr-Steel Mains	Dec-10	23.0	\$ -	\$ (3,655)	\$ (3,655)	1.77%	\$ (65)	\$ -	\$ (3,655)	\$ -						
40	S	60017183	60017183	N 8th & Lyon Main Replacement	376007	Distr-Mains-Other Equip	Dec-10	23.0	\$ 100,888	\$ -	\$ 100,888	1.77%	\$ 1,786	\$ 3,423	\$ 3,423	\$ 97,465						
41	S	60018333	60018333	Lawrence - 7th & Wellington Main Repl	376002	Distr-Mains-PE	Oct-11	13.0	\$ 204,086	\$ -	\$ 204,086	1.71%	\$ 3,490	\$ 3,781	\$ 3,781	\$ 200,305						
41	S	60018333	60018333	Lawrence - 7th & Wellington Main Repl	376003	Distr-Steel Mains	Oct-11	13.0	\$ -	\$ (4,865)	\$ (4,865)	1.77%	\$ (86)	\$ -	\$ (4,865)	\$ -						
41	S	60018333	60018333	Lawrence - 7th & Wellington Main Repl	376007	Distr-Mains-Other Equip	Oct-11	13.0	\$ 5,496	\$ -	\$ 5,496	1.77%	\$ 97	\$ 105	\$ 105	\$ 5,391						
42	S	60018785	-	6th & Schwarz Main Replacement	376002	Distr-Mains-PE	Mar-12	8.0	\$ 9,685	\$ -	\$ 9,685	1.71%	\$ 166	\$ 110	\$ 110	\$ 9,575						
43	S	60017561	60017561	11th & Pershing Main Replacement	376002	Distr-Mains-PE	Sep-11	14.0	\$ 5,035	\$ -	\$ 5,035	1.71%	\$ 86	\$ 100	\$ 100	\$ 4,935						
43	S	60017561	60017561	11th & Pershing Main Replacement	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (362)	\$ (362)	1.77%	\$ (6)	\$ -	\$ (362)	\$ -						
44	S	60017593	60017593	1504 Nelson Main Replacement	376003	Distr-Steel Mains	Apr-11	19.0	\$ 2,471	\$ (2)	\$ 2,469	1.77%	\$ 44	\$ 69	\$ 67	\$ 2,402						
45	S	60017607	60017607	1716 W 11th Main replacement	376002	Distr-Mains-PE	Sep-11	14.0	\$ 3,100	\$ -	\$ 3,100	1.71%	\$ 53	\$ 62	\$ 62	\$ 3,038						
45	S	60017607	60017607	1716 W 11th Main replacement	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (11)	\$ (11)	1.77%	\$ -	\$ -	\$ (11)	\$ -						
46	S	60017647	60017647	1007 N Sherman Main Replacement	376002	Distr-Mains-PE	Sep-11	14.0	\$ 1,986	\$ -	\$ 1,986	1.71%	\$ 34	\$ 40	\$ 40	\$ 1,946						

Black Hills Energy Kansas Gas Utility Company, LLC Gas System Reliability Surcharge Filing (GSRF) Plant Data by Project Period July 1, 2011 through October 31, 2012				10/31/12 end of period date										Annual		Accum		Net Plant		Unit of
JAW	Related		FERC	Eng	# of	Original	Associated	Net Orig	Depr	Annual	Calculated	Accum	Depr Less	Net Plant	Unit of					
Exh.	Retirement		Plant	In Srvc	Mos In	Cost	Retirement	Cost Less	Rate	Expense	Depr based on	Depr	Retirement	for Rate	Pro					
Proj.	S /	Project #	Project #	Project Description		Plant Description	Date	srvc	Cost	Retirements	(L) = (J) X (K)	(M)	(N)	(O)	for Tax					
No.	R	(A)	(B)	(C)	(E)	(D)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)			
46	S	60017647	60017647	1007 N Sherman Main Replacement	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (64)	\$ (64)	1.77%	\$ (1)	\$ -	\$ (64)	\$ -				
47	S	60017658	60017658	901 N Sherman Main Replacement	376002	Distr-Mains-PE	Aug-11	15.0	\$ 5,864	\$ -	\$ 5,864	1.71%	\$ 100	\$ 125	\$ 125	\$ 5,739				
47	S	60017658	60017658	901 N Sherman Main Replacement	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (106)	\$ (106)	1.77%	\$ (2)	\$ -	\$ (106)	\$ -				
48	S	60017671	60017671	824 Sherman Main Replacement	376002	Distr-Mains-PE	Aug-11	15.0	\$ 4,544	\$ -	\$ 4,544	1.71%	\$ 78	\$ 97	\$ 97	\$ 4,447				
48	S	60017671	60017671	824 Sherman Main Replacement	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (45)	\$ (45)	1.77%	\$ (1)	\$ -	\$ (45)	\$ -				
49	S	60017697	60017697	11th & Kansas Main Replacement	376002	Distr-Mains-PE	Aug-11	15.0	\$ 26,502	\$ -	\$ 26,502	1.71%	\$ 453	\$ 566	\$ 566	\$ 25,936				
49	S	60017697	60017697	11th & Kansas Main Replacement	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (107)	\$ (107)	1.77%	\$ (2)	\$ -	\$ (107)	\$ -				
50	S	60017769	60017769	Ohio Trail Pershing & Prospect repl	376002	Distr-Mains-PE	Sep-11	14.0	\$ 3,412	\$ -	\$ 3,412	1.71%	\$ 58	\$ 68	\$ 68	\$ 3,344				
50	S	60017769	60017769	Ohio Trail Pershing & Prospect repl	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (171)	\$ (171)	1.77%	\$ (3)	\$ -	\$ (171)	\$ -				
51	S	60017797	60017797	Ohil Trail Pershing & Sherman Repl	376002	Distr-Mains-PE	Sep-11	14.0	\$ 2,563	\$ -	\$ 2,563	1.71%	\$ 44	\$ 51	\$ 51	\$ 2,512				
51	S	60017797	60017797	Ohil Trail Pershing & Sherman Repl	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (88)	\$ (88)	1.77%	\$ (2)	\$ -	\$ (88)	\$ -				
52	S	60017940	60017940	Ohio 1st Pershing Sherman Main repl	376002	Distr-Mains-PE	Sep-11	14.0	\$ 8,491	\$ -	\$ 8,491	1.71%	\$ 145	\$ 169	\$ 169	\$ 8,322				
52	S	60017940	60017940	Ohio 1st Pershing Sherman Main repl	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (254)	\$ (254)	1.77%	\$ (4)	\$ -	\$ (254)	\$ -				
53	S	60018004	60018004	Fowler TBS Main Replacement	376002	Distr-Mains-PE	Aug-11	15.0	\$ 21,629	\$ -	\$ 21,629	1.71%	\$ 370	\$ 462	\$ 462	\$ 21,167				
53	S	60018004	60018004	Fowler TBS Main Replacement	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (348)	\$ (348)	1.77%	\$ (6)	\$ -	\$ (348)	\$ -				
54	S	60018031	60018031	816 S Pennsylvania Main Repl	376002	Distr-Mains-PE	Aug-11	15.0	\$ 3,462	\$ -	\$ 3,462	1.71%	\$ 59	\$ 74	\$ 74	\$ 3,388				
54	S	60018031	60018031	816 S Pennsylvania Main Repl	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (48)	\$ (48)	1.77%	\$ (1)	\$ -	\$ (48)	\$ -				
55	S	60018050	60018050	8th & Tulane Main Replacement	376002	Distr-Mains-PE	Sep-11	14.0	\$ 3,847	\$ (88)	\$ 3,759	1.71%	\$ 64	\$ 77	\$ (11)	\$ 3,770				
55	S	60018050	60018050	8th & Tulane Main Replacement	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (317)	\$ (317)	1.77%	\$ (6)	\$ -	\$ (317)	\$ -				
56	S	60018123	60018123	Meade Phase 3 Main Replacement	376002	Distr-Mains-PE	Sep-11	14.0	\$ 16,126	\$ -	\$ 16,126	1.71%	\$ 276	\$ 322	\$ 322	\$ 15,804				
56	S	60018123	60018123	Meade Phase 3 Main Replacement	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (1,163)	\$ (1,163)	1.77%	\$ (21)	\$ -	\$ (1,163)	\$ -				
57	S	60018028	60018028	Ontario & Hwy 54 Main Replacement	376002	Distr-Mains-PE	Sep-11	14.0	\$ 21,951	\$ -	\$ 21,951	1.71%	\$ 375	\$ 438	\$ 438	\$ 21,513				
57	S	60018028	60018028	Ontario & Hwy 54 Main Replacement	376003	Distr-Steel Mains	Sep-11	14.0	\$ 3,123	\$ (554)	\$ 2,569	1.77%	\$ 45	\$ 64	\$ (490)	\$ 3,059				
28	S	60018216	60018216	8th & Purdue Main Replacement	376002	Distr-Mains-PE	Sep-11	14.0	\$ 7,890	\$ -	\$ 7,890	1.71%	\$ 135	\$ 157	\$ 157	\$ 7,733				
58	S	60018216	60018216	8th & Purdue Main Replacement	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (8,380)	\$ (8,380)	1.77%	\$ (148)	\$ -	\$ (8,380)	\$ -				
59	S	60018267	60018267	116 Grant Main Replacement	376002	Distr-Mains-PE	Oct-11	13.0	\$ 6,889	\$ -	\$ 6,889	1.71%	\$ 118	\$ 128	\$ 128	\$ 6,761				
59	S	60018267	60018267	116 Grant Main Replacement	376003	Distr-Steel Mains	Oct-11	13.0	\$ -	\$ (59)	\$ (59)	1.77%	\$ (1)	\$ -	\$ (59)	\$ -				
60	S	60018280	-	DRS 41B regulator replacement	378000	Distr-Gen Meas/Reg Sta	Oct-11	13.0	\$ 7,519	\$ -	\$ 7,519	2.21%	\$ 166	\$ 180	\$ 180	\$ 7,339				
61	S	60018281	-	Santanta DRS Replacement	378000	Distr-Gen Meas/Reg Sta	Oct-11	13.0	\$ 4,969	\$ -	\$ 4,969	2.21%	\$ 110	\$ 119	\$ 119	\$ 4,850				
62	S	60018362	60018362	6th & Adams & Van Buren	376002	Distr-Mains-PE	Oct-11	13.0	\$ 7,485	\$ -	\$ 7,485	1.71%	\$ 128	\$ 139	\$ 139	\$ 7,346				
62	S	60018362	60018362	6th & Adams & Van Buren	376003	Distr-Steel Mains	Oct-11	13.0	\$ -	\$ (43)	\$ (43)	1.77%	\$ (1)	\$ -	\$ (43)	\$ -				
63	S	60018365	60018365	3rd & 4th Polk Main Replacement	376002	Distr-Mains-PE	Oct-11	13.0	\$ 9,703	\$ -	\$ 9,703	1.71%	\$ 166	\$ 180	\$ 180	\$ 9,523				
63	S	60018365	60018365	3rd & 4th Polk Main Replacement	376003	Distr-Steel Mains	Oct-11	13.0	\$ -	\$ (1,811)	\$ (1,811)	1.77%	\$ (32)	\$ -	\$ (1,811)	\$ -				
64	S	60018383	60018383	10th Harrison Van Buren Main Repl	376002	Distr-Mains-PE	Nov-11	12.0	\$ 4,610	\$ -	\$ 4,610	1.71%	\$ 79	\$ 79	\$ 79	\$ 4,531				
64	S	60018383	60018383	10th Harrison Van Buren Main Repl	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (110)	\$ (110)	1.77%	\$ (2)	\$ -	\$ (110)	\$ -				
65	S	60018419	60018419	905 Wichita Main Replacement	376002	Distr-Mains-PE	Nov-11	12.0	\$ 6,648	\$ -	\$ 6,648	1.71%	\$ 114	\$ 114	\$ 114	\$ 6,534				
65	S	60018419	60018419	905 Wichita Main Replacement	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (69)	\$ (69)	1.77%	\$ (1)	\$ -	\$ (69)	\$ -				
66	S	60018426	60018426	407 Inman Main Replacement	376002	Distr-Mains-PE	Nov-11	12.0	\$ 8,778	\$ -	\$ 8,778	1.71%	\$ 150	\$ 150	\$ 150	\$ 8,628				
66	S	60018426	60018426	407 Inman Main Replacement	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (243)	\$ (243)	1.77%	\$ (4)	\$ -	\$ (243)	\$ -				
67	S	60018437	60018437	201 Murphy Main Replacement	376002	Distr-Mains-PE	Nov-11	12.0	\$ 6,028	\$ -	\$ 6,028	1.71%	\$ 103	\$ 103	\$ 103	\$ 5,925				
67	S	60018437	60018437	201 Murphy Main Replacement	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (20)	\$ (20)	1.77%	\$ -	\$ -	\$ (20)	\$ -				
68	S	10042988	10042988	Rofla Odorizer Replacement	378000	Distr-Gen Meas/Reg Sta	Dec-11	11.0	\$ 28,475	\$ (7,603)	\$ 20,872	2.21%	\$ 461	\$ 577	\$ (7,026)	\$ 27,898				
69	S	10041381	10041381	2011 GSRF BLANKET WO	380002	Distr-PE Services	Dec-11	11.0	\$ 206,217	\$ -	\$ 206,217	2.28%	\$ 4,702	\$ 4,310	\$ 4,310	\$ 201,907				
69	S	10041381	10041381	2011 GSRF BLANKET WO	380003	Distr-Steel Services	Dec-11	11.0	\$ -	\$ (46)	\$ (46)	2.96%	\$ (1)	\$ -	\$ (46)	\$ -				
70	S	10042355	10042355	Moscow Odorizer	378000	Distr-Gen Meas/Reg Sta	Dec-11	11.0	\$ 23,951	\$ (3,326)	\$ 20,625	2.21%	\$ 456	\$ 485	\$ (2,841)	\$ 23,466				
71	S	10042989	10042989	Santata Odorizer Replacement	378000	Distr-Gen Meas/Reg Sta	Dec-11	11.0	\$ 24,748	\$ (5,621)	\$ 19,127	2.21%	\$ 423	\$ 501	\$ (5,120)	\$ 24,247				
72	S	60018583	60018583	104 Wooten Main Replacement	376002	Distr-Mains-PE	Feb-12	9.0	\$ 5,458	\$ -	\$ 5,458	1.71%	\$ 93	\$ 70	\$ 70	\$ 5,388				
72	S	60018583	60018583	104 Wooten Main Replacement	376003	Distr-Steel Mains	Feb-12	9.0	\$ -	\$ (89)	\$ (89)	1.77%	\$ (2)	\$ -	\$ (89)	\$ -				
73	S	60018597	60018597	LaLande & Inman Main Repl	376002	Distr-Mains-PE	Feb-12	9.0	\$ 2,761	\$ -	\$ 2,761	1.71%	\$ 47	\$ 35	\$ 35	\$ 2,726				
73	S	60018597	60018597	LaLande & Inman Main Repl	376003	Distr-Steel Mains	Feb-12	9.0	\$ -	\$ (12)	\$ (12)	1.77%	\$ -	\$ -	\$ (12)	\$ -				
74	S	60018629	60018629	200 Spud Main Replacement	376002	Distr-Mains-PE	Feb-12	9.0	\$ 5,462	\$ -	\$ 5,462	1.71%	\$ 93	\$ 70	\$ 70	\$ 5,392				
74	S	60018629	60018629	200 Spud Main Replacement	376003	Distr-Steel Mains	Feb-12	9.0	\$ -	\$ (45)	\$ (45)	1.77%	\$ (1)	\$ -	\$ (45)	\$ -				
75	S	60018688	60018688	3rd & Adams Main Replacement	376002	Distr-Mains-PE	Feb-12	9.0	\$ 8,819	\$ -	\$ 8,819	1.71%	\$ 151	\$ 113	\$ 113	\$ 8,706				
75	S	60018688	60018688	3rd & Adams Main Replacement	376003	Distr-Steel Mains	Feb-12	9.0	\$ -	\$ (35)	\$ (35)	1.77%	\$ (1)	\$ -	\$ (35)	\$ -				
76	S	60018793	60018793	803 S Roosevelt Main Replacement	376002	Distr-Mains-PE	Jul-12	4.0	\$ 3,581	\$ -	\$ 3,581	1.71%	\$ 61	\$ 20	\$ 20	\$ 3,561				
76	S	60018793	60018793	803 S Roosevelt Main Replacement	376003	Distr-Steel Mains	Jul-12	4.0	\$ -	\$ (65)	\$ (65)	1.77%	\$ (1)	\$ -	\$ (65)	\$ -				
77	S	60018823	60018823	11th Western & Nelson Main Repl	376002	Distr-Mains-PE	Jul-12	4.0	\$ 9,066	\$ -	\$ 9,066	1.71%	\$ 155	\$ 52	\$ 52	\$ 9,014				
77	S	60018823	60018823	11th Western & Nelson Main Repl	376003	Distr-Steel Mains	Jul-12	4.0	\$ -	\$ (203)	\$ (203)	1.77%	\$ (4)	\$ -	\$ (203)	\$ -				
78	S	60018860	60018860	11th Western & Sunset Main Repl	376002	Distr-Mains-PE	Jul-12	4.0	\$ 5,216	\$ -	\$ 5,216	1.71%	\$ 89	\$ 30	\$ 30	\$ 5,186				
78	S	60018860	60018860	11th Western & Sunset Main Repl	376003	Distr-Steel Mains	Jul-12	4.0	\$ -	\$ (136)	\$ (136)	1.77%	\$ (2)	\$ -	\$ (136)	\$ -				
79	S	60019034	-	DRS 45 Regulator Replacement	378000	Distr-Gen Meas/Reg Sta	Jun-12	5.0	\$ 7,122	\$ -	\$ 7,122	2.21%	\$ 157	\$ 66	\$ 66	\$ 7,056				



Black Hills Energy Kansas Gas Utility Company, LLC Gas System Reliability Surcharge Filing (GSRS) Plant Data by Project Period July 1, 2011 through October 31, 2012										10/31/12 end of period date									
JAW	Exh.	Proj.	S / R	Project # (A)	Related Retirement Project # (B)	Project Description (C)	FERC Plant Acct (D)	Plant Description (E)	Eng In Srvc Date (F)	# of Mos In srvc (G)	Original Cost (H)	Associated Retirement Cost (I)	Net Orig Cost Less Retirements (J)	Depr Rate (K)	Annual Depr Expense (L) (L) X (K)	Calculated Accum Depr based on In srvc date (M)	Accum Depr Less Retirement Costs (N)	Net Plant for Rate Base (O)	Unit of Prop Adj for Tax (P)
	80	S		60019201	60019201	11th Fairview & Nelson Main Repl	376002	Distr-Mains-PE	Jul-12	4.0	\$ 8,218	\$ -	\$ 8,218	1.71%	\$ 141	\$ 47	\$ 47	\$ 8,171	
	80	S		60019201	60019201	11th Fairview & Nelson Main Repl	376003	Distr-Steel Mains	Jul-12	4.0	\$ -	\$ (153)	\$ (153)	1.77%	\$ (3)	\$ -	\$ (153)	\$ -	
	81	S		60019220	60019220	11th Fairview & Sunset Main Repl	376002	Distr-Mains-PE	Jul-12	4.0	\$ 8,303	\$ -	\$ 8,303	1.71%	\$ 142	\$ 47	\$ 47	\$ 8,256	
	81	S		60019220	60019220	11th Fairview & Sunset Main Repl	376003	Distr-Steel Mains	Jul-12	4.0	\$ -	\$ (264)	\$ (264)	1.77%	\$ (5)	\$ -	\$ (264)	\$ -	
	82	S		60019302	60019302	1490 General Welch Blvd Main Repl	376003	Distr-Steel Mains	Jul-12	4.0	\$ 12,394	\$ (425)	\$ 11,969	1.77%	\$ 212	\$ 73	\$ (352)	\$ 12,321	
	83	S		60019376	60019376	Copeland Bare Steel Main Repl	376002	Distr-Mains-PE	Aug-12	3.0	\$ 17,378	\$ -	\$ 17,378	1.71%	\$ 297	\$ 74	\$ 74	\$ 17,304	
	83	S		60019376	60019376	Copeland Bare Steel Main Repl	376003	Distr-Steel Mains	Aug-12	3.0	\$ -	\$ (478)	\$ (478)	1.77%	\$ (8)	\$ -	\$ (478)	\$ -	
	84	S		60019408	60019408	802 Lincoln Main Replacement	376002	Distr-Mains-PE	Aug-12	3.0	\$ 8,850	\$ -	\$ 8,850	1.71%	\$ 151	\$ 38	\$ 38	\$ 8,812	
	84	S		60019408	60019408	802 Lincoln Main Replacement	376003	Distr-Steel Mains	Aug-12	3.0	\$ -	\$ (193)	\$ (193)	1.77%	\$ (3)	\$ -	\$ (193)	\$ -	
	85	S		60019437	60019437	814 Prospect Main Replacement	376002	Distr-Mains-PE	Aug-12	3.0	\$ 8,194	\$ -	\$ 8,194	1.71%	\$ 140	\$ 35	\$ 35	\$ 8,159	
	85	S		60019437	60019437	814 Prospect Main Replacement	376003	Distr-Steel Mains	Aug-12	3.0	\$ -	\$ (184)	\$ (184)	1.77%	\$ (3)	\$ -	\$ (184)	\$ -	
	86	S		60019503	60019503	203 Seward Main Replacement	376002	Distr-Mains-PE	Sep-12	2.0	\$ 5,581	\$ -	\$ 5,581	1.71%	\$ 95	\$ 16	\$ 16	\$ 5,565	
	86	S		60019503	60019503	203 Seward Main Replacement	376003	Distr-Steel Mains	Sep-12	2.0	\$ -	\$ (49)	\$ (49)	1.77%	\$ (1)	\$ -	\$ (49)	\$ -	
	87	S		60019493	60019493	325 North St Road Main Repl	376002	Distr-Mains-PE	Sep-12	2.0	\$ 17,756	\$ -	\$ 17,756	1.71%	\$ 304	\$ 51	\$ 51	\$ 17,705	
	87	S		60019493	60019493	325 North St Road Main Repl	376003	Distr-Steel Mains	Sep-12	2.0	\$ -	\$ (101)	\$ (101)	1.77%	\$ (2)	\$ -	\$ (101)	\$ -	
	88	S		60019515	60019515	West Plains & Meade Ctr Main Repl	376002	Distr-Mains-PE	Sep-12	2.0	\$ 8,171	\$ -	\$ 8,171	1.71%	\$ 140	\$ 23	\$ 23	\$ 8,148	
	88	S		60019515	60019515	West Plains & Meade Ctr Main Repl	376003	Distr-Steel Mains	Sep-12	2.0	\$ -	\$ (307)	\$ (307)	1.77%	\$ (5)	\$ -	\$ (307)	\$ -	
	89	S		60019474	60019474	203 Park Main Replacement	376002	Distr-Mains-PE	Sep-12	2.0	\$ 6,927	\$ -	\$ 6,927	1.71%	\$ 118	\$ 20	\$ 20	\$ 6,907	
	89	S		60019474	60019474	203 Park Main Replacement	376003	Distr-Steel Mains	Sep-12	2.0	\$ -	\$ (21)	\$ (21)	1.77%	\$ -	\$ -	\$ (21)	\$ -	
	90	S		60019473	60019473	212 N Hart Main Replacement	376002	Distr-Mains-PE	Sep-12	2.0	\$ 18,937	\$ -	\$ 18,937	1.71%	\$ 324	\$ 54	\$ 54	\$ 18,883	
	90	S		60019473	60019473	212 N Hart Main Replacement	376003	Distr-Steel Mains	Sep-12	2.0	\$ -	\$ (158)	\$ (158)	1.77%	\$ (3)	\$ -	\$ (158)	\$ -	
	91	S		10042484	-	Map 28206 25% Bare yard Line Repl	380002	Distr-PE Services	Sep-12	2.0	\$ 88,143	\$ -	\$ 88,143	2.28%	\$ 2,010	\$ 335	\$ 335	\$ 87,808	
	92	S		10041396	-	Elder - 2nd to 3rd Service Repl	383001	Distr-House Regulator	Aug-11	15.0	\$ 13,951	\$ -	\$ 13,951	2.20%	\$ 307	\$ 384	\$ 384	\$ 13,567	
	93	S		10028242	10028243	T12 Brad Blank Ph2 Trans Repl	376003	Distr-Steel Mains	Mar-11	20.0	\$ 180,922	\$ (5,698)	\$ 175,224	1.77%	\$ 3,101	\$ 5,337	\$ (361)	\$ 175,585	
	94	S		60017417	60017417	Elder -2nd to 3rd Main Replacement	376002	Distr-Mains-PE	Sep-11	14.0	\$ 9,848	\$ -	\$ 9,848	1.71%	\$ 168	\$ 196	\$ 196	\$ 9,652	
	94	S		60017417	60017417	Elder -2nd to 3rd Main Replacement	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (301)	\$ (301)	1.77%	\$ (5)	\$ -	\$ (301)	\$ -	
	95	S		60017487	60017487	Cheney & Ave B srvc Replacement	376002	Distr-Mains-PE	Mar-11	20.0	\$ 12,984	\$ -	\$ 12,984	1.71%	\$ 222	\$ 370	\$ 370	\$ 12,614	
	95	S		60017487	60017487	Cheney & Ave B srvc Replacement	376003	Distr-Steel Mains	Mar-11	20.0	\$ -	\$ (2,456)	\$ (2,456)	1.77%	\$ (43)	\$ -	\$ (2,456)	\$ -	
	95	S		60017487	60017487	Cheney & Ave B srvc Replacement	383001	Distr-House Regulator	Mar-11	20.0	\$ 1,250	\$ -	\$ 1,250	2.20%	\$ 28	\$ 46	\$ 46	\$ 1,204	
	96	S		60017486	60017486	Cheney & Ave B main Replacement	376002	Distr-Mains-PE	Mar-11	20.0	\$ 7,796	\$ -	\$ 7,796	1.71%	\$ 133	\$ 222	\$ 222	\$ 7,574	
	96	S		60017486	60017486	Cheney & Ave B main Replacement	376003	Distr-Steel Mains	Mar-11	20.0	\$ -	\$ (208)	\$ (208)	1.77%	\$ (4)	\$ -	\$ (208)	\$ -	
	97	S		60017437	60017437	Sheridan - 13th to 15th Main Repl	376002	Distr-Mains-PE	Sep-11	14.0	\$ 13,159	\$ -	\$ 13,159	1.71%	\$ 225	\$ 263	\$ 263	\$ 12,896	
	97	S		60017437	60017437	Sheridan - 13th to 15th Main Repl	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (429)	\$ (429)	1.77%	\$ (8)	\$ -	\$ (429)	\$ -	
	98	S		60017533	60017533	High 1400 Blk Main Replacement	376002	Distr-Mains-PE	Sep-11	14.0	\$ 9,826	\$ -	\$ 9,826	1.71%	\$ 168	\$ 196	\$ 196	\$ 9,630	
	98	S		60017533	60017533	High 1400 Blk Main Replacement	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (315)	\$ (315)	1.77%	\$ (6)	\$ -	\$ (315)	\$ -	
	99	S		60017598	60017598	Custer-16th to 18th Service Repl	380002	Distr-PE Services	Aug-11	15.0	\$ 9,000	\$ (51)	\$ 8,949	2.28%	\$ 204	\$ 257	\$ 206	\$ 8,743	
	99	S		60017598	60017598	Custer-16th to 18th Service Repl	383001	Distr-House Regulator	Aug-11	15.0	\$ 3,115	\$ -	\$ 3,115	2.20%	\$ 69	\$ 86	\$ 86	\$ 3,029	
	100	S		60017597	60017597	Custer-16th to 18th main Repl	376002	Distr-Mains-PE	Sep-11	14.0	\$ 25,469	\$ -	\$ 25,469	1.71%	\$ 436	\$ 508	\$ 508	\$ 24,961	
	100	S		60017597	60017597	Custer-16th to 18th main Repl	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (457)	\$ (457)	1.77%	\$ (8)	\$ -	\$ (457)	\$ -	
	101	S		60017645	60017645	Arkansas & 26th Main Replacement	376002	Distr-Mains-PE	Sep-11	14.0	\$ 5,431	\$ -	\$ 5,431	1.71%	\$ 93	\$ 108	\$ 108	\$ 5,323	
	101	S		60017645	60017645	Arkansas & 26th Main Replacement	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (98)	\$ (98)	1.77%	\$ (2)	\$ -	\$ (98)	\$ -	
	102	S		60017656	60017656	Litchfield-Murdock to Pine Main repl	376002	Distr-Mains-PE	Sep-11	14.0	\$ 17,952	\$ -	\$ 17,952	1.71%	\$ 307	\$ 358	\$ 358	\$ 17,594	
	102	S		60017656	60017656	Litchfield-Murdock to Pine Main repl	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (212)	\$ (212)	1.77%	\$ (4)	\$ -	\$ (212)	\$ -	
	103	S		60017660	60017660	Litchfield-Murdock to Pine srvc repl	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (1,500)	\$ (1,500)	1.77%	\$ (27)	\$ -	\$ (1,500)	\$ -	
	103	S		60017660	60017660	Litchfield-Murdock to Pine srvc repl	380002	Distr-PE Services	Aug-11	15.0	\$ 13,599	\$ (110)	\$ 13,489	2.28%	\$ 308	\$ 388	\$ 278	\$ 13,211	
	103	S		60017660	60017660	Litchfield-Murdock to Pine srvc repl	383001	Distr-House Regulator	Aug-11	15.0	\$ 3,803	\$ -	\$ 3,803	2.20%	\$ 84	\$ 105	\$ 105	\$ 3,698	
	104	S		60017693	60017693	Coolidge - 11th to Briggs Main Repl	376002	Distr-Mains-PE	Sep-11	14.0	\$ 29,761	\$ -	\$ 29,761	1.71%	\$ 509	\$ 594	\$ 594	\$ 29,167	
	104	S		60017693	60017693	Coolidge - 11th to Briggs Main Repl	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (375)	\$ (375)	1.77%	\$ (7)	\$ -	\$ (375)	\$ -	
	105	S		60017541	60017541	High 1400 Blk Service Replacement	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (258)	\$ (258)	1.77%	\$ (5)	\$ -	\$ (258)	\$ -	
	105	S		60017541	60017541	High 1400 Blk Service Replacement	380002	Distr-PE Services	Nov-11	12.0	\$ 15,036	\$ -	\$ 15,036	2.28%	\$ 343	\$ 343	\$ 343	\$ 14,693	
	105	S		60017541	60017541	High 1400 Blk Service Replacement	383001	Distr-House Regulator	Nov-11	12.0	\$ 3,617	\$ -	\$ 3,617	2.20%	\$ 80	\$ 80	\$ 80	\$ 3,537	
	106	S		60017706	60017706	Clara & 2nd Main Replacemnt Part 2	376002	Distr-Mains-PE	Sep-11	14.0	\$ 6,970	\$ -	\$ 6,970	1.71%	\$ 119	\$ 139	\$ 139	\$ 6,831	
	106	S		60017706	60017706	Clara & 2nd Main Replacemnt Part 2	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (106)	\$ (106)	1.77%	\$ (2)	\$ -	\$ (106)	\$ -	
	107	S		60017695	60017695	Coolidge - 11th to Briggs Srvc Repl	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (8,096)	\$ (8,096)	1.77%	\$ (143)	\$ -	\$ (8,096)	\$ -	
	107	S		60017695	60017695	Coolidge - 11th to Briggs Srvc Repl	380002	Distr-PE Services	Nov-11	12.0	\$ 6,427	\$ -	\$ 6,427	2.28%	\$ 147	\$ 147	\$ 147	\$ 6,280	
	107	S		60017695	60017695	Coolidge - 11th to Briggs Srvc Repl	383001	Distr-House Regulator	Nov-11	12.0	\$ 1,066	\$ -	\$ 1,066	2.20%	\$ 23	\$ 23	\$ 23	\$ 1,043	
	108	S		60017908	10017908	Bebe to Anna on 1st Main repl	376002	Distr-Mains-PE	Sep-11	14.0	\$ 6,415	\$ -	\$ 6,415	1.71%	\$ 110	\$ 128	\$ 128	\$ 6,287	
	108	S		60017908	10017908	Bebe to Anna on 1st Main repl	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (64)	\$ (64)	1.77%	\$ (1)	\$ -	\$ (64)	\$ -	
	109	S		60017699	60017699	Coolidge & 15th Main replacement	376002	Distr-Mains-PE	Sep-11	14.0	\$ 35,294	\$ -	\$ 35,294	1.71%	\$ 604	\$ 704	\$ 704	\$ 34,590	
	109	S		60017699	60017699	Coolidge & 15th Main replacement	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (590)	\$ (590)	1.77%	\$ (10)	\$ -	\$ (590)	\$ -	
	110	S		60017715	60017715	Coolidge & 15th Srvc replacement	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (2,795)	\$ (2,795)	1.77%	\$ (49)	\$ -	\$ (2,795)	\$ -	

Black Hills Energy Kansas Gas Utility Company, LLC Gas System Reliability Surcharge Filing (GSRS) Plant Data by Project Period July 1, 2011 through October 31, 2012		10/31/12 end of period date																				
JAW		Related		FERC		Eng	# of		Associated	Net Orig		Annual	Calculated	Accum	Net Plant	Unit of						
Exh.	S /	Project #	Project #	Plant	Plant Description	In Svc	Mo In	Original	Retirement	Cost Less	Depr	Expense	Accum Depr	Depr Less	for Rate	Prop						
Proj.	R	(A)	(B)	(D)	(E)	Date	srcv	Cost	Cost	Retirements	Rate	(L) = (J) X (K)	In srvc date	Costs	Base	Adj						
No.				(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)						
110	S	60017715	60017715	380002	Distr-PE Services	Aug-11	15.0	\$ 16,278	\$ -	\$ 16,278	2.28%	\$ 371	\$ 464	\$ 464	\$ 15,814							
110	S	60017715	60017715	383001	Distr-House Regulator	Aug-11	15.0	\$ 3,122	\$ -	\$ 3,122	2.20%	\$ 69	\$ 86	\$ 86	\$ 3,036							
111	S	60017886	60017886	376002	Distr-Mains-PE	Sep-11	14.0	\$ 24,473	\$ -	\$ 24,473	1.71%	\$ 418	\$ 488	\$ 488	\$ 23,985							
111	S	60017886	60017886	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (377)	\$ (377)	1.77%	\$ (7)	\$ -	\$ (377)	\$ -							
112	S	60017914	60017914	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (691)	\$ (691)	1.77%	\$ (12)	\$ -	\$ (691)	\$ -							
112	S	60017914	60017914	380002	Distr-PE Services	Aug-11	15.0	\$ 2,936	\$ -	\$ 2,936	2.28%	\$ 67	\$ 84	\$ 84	\$ 2,852							
112	S	60017914	60017914	383001	Distr-House Regulator	Aug-11	15.0	\$ 2,152	\$ -	\$ 2,152	2.20%	\$ 47	\$ 59	\$ 59	\$ 2,093							
113	S	60017979	60017979	376002	Distr-Mains-PE	Sep-11	14.0	\$ 16,795	\$ -	\$ 16,795	1.71%	\$ 287	\$ 335	\$ 335	\$ 16,460							
113	S	60017979	60017979	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (268)	\$ (268)	1.77%	\$ (5)	\$ -	\$ (268)	\$ -							
114	S	60017983	60017983	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (1,008)	\$ (1,008)	1.77%	\$ (18)	\$ -	\$ (1,008)	\$ -							
114	S	60017983	60017983	380002	Distr-PE Services	Aug-11	15.0	\$ 1,735	\$ -	\$ 1,735	2.28%	\$ 40	\$ 49	\$ 49	\$ 1,686							
114	S	60017983	60017983	383001	Distr-House Regulator	Aug-11	15.0	\$ 459	\$ -	\$ 459	2.20%	\$ 10	\$ 13	\$ 13	\$ 446							
115	S	60017987	60017987	376002	Distr-Mains-PE	Aug-11	15.0	\$ 17,365	\$ -	\$ 17,365	1.71%	\$ 297	\$ 371	\$ 371	\$ 16,994							
115	S	60017987	60017987	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (162)	\$ (162)	1.77%	\$ (3)	\$ -	\$ (162)	\$ -							
116	S	60017988	60017988	376002	Distr-Mains-PE	Aug-11	15.0	\$ 22,668	\$ -	\$ 22,668	1.71%	\$ 388	\$ 485	\$ 485	\$ 22,183							
116	S	60017988	60017988	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (383)	\$ (383)	1.77%	\$ (7)	\$ -	\$ (383)	\$ -							
116	S	60017988	60017988	376005	Distr-Plastic Mains	Aug-11	15.0	\$ 6,244	\$ -	\$ 6,244	1.71%	\$ 107	\$ 133	\$ 133	\$ 6,111							
117	S	60017990	60017990	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (357)	\$ (357)	1.77%	\$ (6)	\$ -	\$ (357)	\$ -							
117	S	60017990	60017990	380002	Distr-PE Services	Nov-11	12.0	\$ 9,834	\$ -	\$ 9,834	2.28%	\$ 224	\$ 224	\$ 224	\$ 9,610							
117	S	60017990	60017990	383001	Distr-House Regulator	Nov-11	12.0	\$ 3,791	\$ -	\$ 3,791	2.20%	\$ 83	\$ 83	\$ 83	\$ 3,708							
118	S	60017003	-	376007	Distr-Mains-Other Equip	Sep-11	14.0	\$ 19,561	\$ -	\$ 19,561	1.77%	\$ 346	\$ 404	\$ 404	\$ 19,157							
119	S	60018154	60018154	376002	Distr-Mains-PE	Sep-11	14.0	\$ 56,228	\$ -	\$ 56,228	1.71%	\$ 961	\$ 1,122	\$ 1,122	\$ 55,106							
119	S	60018154	60018154	376003	Distr-Steel Mains	Sep-11	14.0	\$ -	\$ (3,073)	\$ (3,073)	1.77%	\$ (54)	\$ -	\$ (3,073)	\$ -							
120	S	60018235	60018235	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (179)	\$ (179)	1.77%	\$ (3)	\$ -	\$ (179)	\$ -							
120	S	60018235	60018235	380002	Distr-PE Services	Nov-11	12.0	\$ 7,536	\$ (113)	\$ 7,423	2.28%	\$ 169	\$ 172	\$ 59	\$ 7,364							
120	S	60018235	60018235	383001	Distr-House Regulator	Nov-11	12.0	\$ 1,743	\$ -	\$ 1,743	2.20%	\$ 38	\$ 38	\$ 38	\$ 1,705							
121	S	60018198	60018198	376002	Distr-Mains-PE	Nov-11	12.0	\$ 31,622	\$ -	\$ 31,622	1.71%	\$ 541	\$ 541	\$ 541	\$ 31,081							
121	S	60018198	60018198	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (500)	\$ (500)	1.77%	\$ (9)	\$ -	\$ (500)	\$ -							
122	S	60018282	60018282	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (73)	\$ (73)	1.77%	\$ (1)	\$ -	\$ (73)	\$ -							
122	S	60018282	60018282	380002	Distr-PE Services	Nov-11	12.0	\$ 4,560	\$ (47)	\$ 4,513	2.28%	\$ 103	\$ 104	\$ 57	\$ 4,456							
122	S	60018282	60018282	383001	Distr-House Regulator	Nov-11	12.0	\$ 3,001	\$ -	\$ 3,001	2.20%	\$ 66	\$ 66	\$ 66	\$ 2,935							
123	S	60018273	60018273	376002	Distr-Mains-PE	Nov-11	12.0	\$ 31,269	\$ -	\$ 31,269	1.71%	\$ 535	\$ 535	\$ 535	\$ 30,734							
123	S	60018273	60018273	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (523)	\$ (523)	1.77%	\$ (9)	\$ -	\$ (523)	\$ -							
124	S	60018356	60018356	376002	Distr-Mains-PE	Nov-11	12.0	\$ 8,323	\$ -	\$ 8,323	1.71%	\$ 142	\$ 142	\$ 142	\$ 8,181							
124	S	60018356	60018356	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (117)	\$ (117)	1.77%	\$ (2)	\$ -	\$ (117)	\$ -							
125	S	60018289	60018289	376002	Distr-Mains-PE	Nov-11	12.0	\$ 14,157	\$ -	\$ 14,157	1.71%	\$ 242	\$ 242	\$ 242	\$ 13,915							
125	S	60018289	60018289	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (842)	\$ (842)	1.77%	\$ (15)	\$ -	\$ (842)	\$ -							
126	S	60018358	60018358	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (18,389)	\$ (18,389)	1.77%	\$ (325)	\$ -	\$ (18,389)	\$ -							
126	S	60018358	60018358	380002	Distr-PE Services	Nov-11	12.0	\$ 2,721	\$ -	\$ 2,721	2.28%	\$ 62	\$ 62	\$ 62	\$ 2,659							
126	S	60018358	60018358	383001	Distr-House Regulator	Nov-11	12.0	\$ 1,762	\$ -	\$ 1,762	2.20%	\$ 39	\$ 39	\$ 39	\$ 1,723							
127	S	60018304	60018304	376002	Distr-Mains-PE	Nov-11	12.0	\$ 55,962	\$ -	\$ 55,962	1.71%	\$ 957	\$ 957	\$ 957	\$ 55,005							
127	S	60018304	60018304	376003	Distr-Steel Mains	Nov-11	12.0	\$ -	\$ (1,816)	\$ (1,816)	1.77%	\$ (32)	\$ -	\$ (1,816)	\$ -							
128	S	60018320	-	376002	Distr-Mains-PE	Nov-11	12.0	\$ 1,684	\$ -	\$ 1,684	1.71%	\$ 29	\$ 29	\$ 29	\$ 1,655							
128	S	60018320	-	376005	Distr-Plastic Mains	Dec-11	11.0	\$ 62,258	\$ -	\$ 62,258	1.71%	\$ 1,065	\$ 976	\$ 976	\$ 61,282							
129	S	10041342	-	367003	Trans-Steel Mains	Dec-11	11.0	\$ 229,751	\$ -	\$ 229,751	1.68%	\$ 3,860	\$ 3,538	\$ 3,538	\$ 226,213							
130	S	10041378	10041378	376002	Distr-Mains-PE	Dec-11	11.0	\$ 47,514	\$ -	\$ 47,514	1.71%	\$ 812	\$ 745	\$ 745	\$ 46,769							
130	S	10041378	10041378	376003	Distr-Steel Mains	Dec-11	11.0	\$ -	\$ (6,464)	\$ (6,464)	1.77%	\$ (114)	\$ -	\$ (6,464)	\$ -							
131	S	10041433	10041433	367003	Trans-Steel Mains	Dec-11	11.0	\$ 88,737	\$ (3,297)	\$ 85,440	1.68%	\$ 1,435	\$ 1,367	\$ (1,367)	\$ 87,370							
132	S	10041458	10041458	367001	Trans-Iron Mains	Dec-11	11.0	\$ 328,464	\$ -	\$ 328,464	1.68%	\$ 5,518	\$ 5,058	\$ 5,058	\$ 323,406							
132	S	10041458	10041458	367003	Trans-Steel Mains	Dec-11	11.0	\$ -	\$ (152,048)	\$ (152,048)	1.68%	\$ (2,554)	\$ -	\$ (152,048)	\$ -							
133	S	10041481	10041481	376002	Distr-Mains-PE	Dec-11	11.0	\$ 13,680	\$ -	\$ 13,680	1.71%	\$ 234	\$ 214	\$ 214	\$ 13,466							
133	S	10041481	10041481	378000	Distr-Gen Meas/Reg Sta	Dec-11	11.0	\$ -	\$ (98)	\$ (98)	2.21%	\$ (2)	\$ -	\$ (98)	\$ -							
134	S	10042990	10042990	376003	Distr-Steel Mains	Dec-11	11.0	\$ 48,746	\$ (2,469)	\$ 46,277	1.77%	\$ 819	\$ 791	\$ (1,678)	\$ 47,955							
135	S	10043021	10043021	367003	Distr-Steel Mains	Dec-11	11.0	\$ -	\$ (97)	\$ (97)	1.68%	\$ (2)	\$ -	\$ (97)	\$ -							
135	S	10043021	10043021	376002	Distr-Mains-PE	Dec-11	11.0	\$ 9,021	\$ -	\$ 9,021	1.71%	\$ 154	\$ 141	\$ 141	\$ 8,880							
136	S	10043144	10043144	369003	Trans-Meas & Reg Sta Eq	Dec-11	11.0	\$ 95,743	\$ (600)	\$ 95,143	1.57%	\$ 1,494	\$ 1,378	\$ 778	\$ 94,365							
137	S	10041377	10041377	376002	Distr-Mains-PE	Aug-11	15.0	\$ 143,209	\$ -	\$ 143,209	1.71%	\$ 2,449	\$ 3,061	\$ 3,061	\$ 140,148							
137	S	10041377	10041377	376003	Distr-Steel Mains	Aug-11	15.0	\$ -	\$ (11,603)	\$ (11,603)	1.77%	\$ (205)	\$ -	\$ (11,603)	\$ -							
138	S	60018392	-	376002	Distr-Mains-PE	Dec-11	11.0	\$ 52,555	\$ -	\$ 52,555	1.71%	\$ 899	\$ 824	\$ 824	\$ 51,731							
138	S	60018392	-	376005	Distr-Plastic Mains	Dec-11	11.0	\$ 5,083	\$ -	\$ 5,083	1.71%	\$ 87	\$ 80	\$ 80	\$ 5,003							
138	S	60018392	-	376007	Distr-Mains-Other Equip	Dec-11	11.0	\$ 5,809	\$ -	\$ 5,809	1.77%	\$ 103	\$ 94	\$ 94	\$ 5,715							

			Black Hills Energy Kansas Gas Utility Company, LLC Gas System Reliability Surcharge Filing (GSRF) Plant Data by Project Period July 1, 2011 through October 31, 2012																	10/31/12 end of period date												
JAW	Related		FERC	Eng		# of	Associated		Net Orig	Annual		Calculated	Accum	Net Plant		Unit of																
Exh.	Retirement		Plant	In Srvc	Mos In	Original	Retirement	Cost Less	Depr	Expense	based on	Retirement	for Rate	Prop																		
Proj.	S / R	Project #	Project #	Project Description		Acct	Plant Description	Date	srvc	Cost	Cost	Retirements	Rate	(L) (L) x (K)	(M)	(N)	(O)	(P)														
No.		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)															
139	S	10041379	10041379	Wichita Blanket Srvc Replacement	380002	Distr-PE Services	Dec-11	11.0	\$ 301,784	\$ -	\$ 301,784	2.28%	\$ 6,881	\$ 6,307	\$ 6,307	\$ 295,477																
139	S	10041379	10041379	Wichita Blanket Srvc Replacement	380003	Distr-Steel Services	Dec-11	11.0	\$ -	\$ (1,205)	\$ (1,205)	2.96%	\$ (36)	\$ -	\$ (1,205)	\$ -																
139	S	10041379	10041379	Wichita Blanket Srvc Replacement	380004	Distr-PVC Services	Dec-11	11.0	\$ -	\$ (7)	\$ (7)	2.28%	\$ -	\$ -	\$ (7)	\$ -																
140	S	60018521	60018521	Perry to Amidon Main Replacement	376002	Distr-Mains-PE	Jan-12	10.0	\$ 16,794	\$ -	\$ 16,794	1.71%	\$ 287	\$ 239	\$ 239	\$ 16,555																
140	S	60018521	60018521	Perry to Amidon Main Replacement	376003	Distr-Steel Mains	Jan-12	10.0	\$ -	\$ (155)	\$ (155)	1.77%	\$ (3)	\$ -	\$ (155)	\$ -																
141	S	60018470	60018470	Woodrow-Harrison to Briggs Main Repl	376002	Distr-Mains-PE	Jan-12	10.0	\$ 21,358	\$ -	\$ 21,358	1.71%	\$ 365	\$ 304	\$ 304	\$ 21,054																
141	S	60018470	60018470	Woodrow-Harrison to Briggs Main Repl	376003	Distr-Steel Mains	Jan-12	10.0	\$ -	\$ (236)	\$ (236)	1.77%	\$ (4)	\$ -	\$ (236)	\$ -																
142	S	60018494	60018494	Woodrow-Harrison to Briggs Srvc Repl	376003	Distr-Steel Mains	Jan-12	10.0	\$ -	\$ (88)	\$ (88)	1.77%	\$ (2)	\$ -	\$ (88)	\$ -																
142	S	60018494	60018494	Woodrow-Harrison to Briggs Srvc Repl	380002	Distr-PE Services	Jan-12	10.0	\$ 6,236	\$ -	\$ 6,236	2.28%	\$ 142	\$ 118	\$ 118	\$ 6,118																
142	S	60018494	60018494	Woodrow-Harrison to Briggs Srvc Repl	383001	Distr-House Regulator	Jan-12	10.0	\$ 2,322	\$ -	\$ 2,322	2.20%	\$ 51	\$ 43	\$ 43	\$ 2,279																
143	S	60018545	60018545	All Hollows & University Main Repl	376002	Distr-Mains-PE	Oct-12	1.0	\$ 14,403	\$ -	\$ 14,403	1.71%	\$ 246	\$ 21	\$ 21	\$ 14,382																
143	S	60018545	60018545	All Hollows & University Main Repl	376003	Distr-Steel Mains	Oct-12	1.0	\$ -	\$ (182)	\$ (182)	1.77%	\$ (3)	\$ -	\$ (182)	\$ -																
144	S	60018547	60018547	All Hollows & University Srvc Repl	376003	Distr-Steel Mains	Jun-12	5.0	\$ -	\$ (46)	\$ (46)	1.77%	\$ (1)	\$ -	\$ (46)	\$ -																
144	S	60018547	60018547	All Hollows & University Srvc Repl	380002	Distr-PE Services	Jun-12	5.0	\$ 3,284	\$ -	\$ 3,284	2.28%	\$ 75	\$ 31	\$ 31	\$ 3,253																
144	S	60018547	60018547	All Hollows & University Srvc Repl	383001	Distr-House Regulator	Jun-12	5.0	\$ 1,402	\$ -	\$ 1,402	2.20%	\$ 31	\$ 13	\$ 13	\$ 1,389																
145	S	60018588	60018588	Illinois & Douglas Main Repl	376002	Distr-Mains-PE	Oct-12	1.0	\$ 31,340	\$ -	\$ 31,340	1.71%	\$ 536	\$ 45	\$ 45	\$ 31,295																
145	S	60018588	60018588	Illinois & Douglas Main Repl	376003	Distr-Steel Mains	Oct-12	1.0	\$ -	\$ (238)	\$ (238)	1.77%	\$ (4)	\$ -	\$ (238)	\$ -																
146	S	60018590	60018590	Illinois & Douglas Srvc Replacement	376002	Distr-Mains-PE	Feb-12	9.0	\$ 444	\$ -	\$ 444	1.71%	\$ 8	\$ 6	\$ 6	\$ 438																
146	S	60018590	60018590	Illinois & Douglas Srvc Replacement	376003	Distr-Steel Mains	Feb-12	9.0	\$ -	\$ (210)	\$ (210)	1.77%	\$ (4)	\$ -	\$ (210)	\$ -																
146	S	60018590	60018590	Illinois & Douglas Srvc Replacement	380002	Distr-PE Services	Feb-12	9.0	\$ 948	\$ -	\$ 948	2.28%	\$ 22	\$ 16	\$ 16	\$ 932																
146	S	60018590	60018590	Illinois & Douglas Srvc Replacement	383001	Distr-House Regulator	Feb-12	9.0	\$ 7,152	\$ -	\$ 7,152	2.20%	\$ 157	\$ 118	\$ 118	\$ 7,034																
147	S	10043136	10043136	T1A Bockage S233 T263 R5W Trans Rpl	367003	Trans-Steel Mains	Feb-12	9.0	\$ 46,095	\$ (1,100)	\$ 44,995	1.68%	\$ 756	\$ 581	\$ (519)	\$ 45,514																
148	S	60018580	60018580	Edwards & 16th Main Repl	376002	Distr-Mains-PE	Oct-12	1.0	\$ 23,134	\$ -	\$ 23,134	1.71%	\$ 396	\$ 33	\$ 33	\$ 23,101																
148	S	60018580	60018580	Edwards & 16th Main Repl	376003	Distr-Steel Mains	Oct-12	1.0	\$ -	\$ (312)	\$ (312)	1.77%	\$ (6)	\$ -	\$ (312)	\$ -																
149	S	60018585	60018585	Edwards & 16th Service Repl	376003	Distr-Steel Mains	Jun-12	5.0	\$ -	\$ (320)	\$ (320)	1.77%	\$ (6)	\$ -	\$ (320)	\$ -																
149	S	60018585	60018585	Edwards & 16th Service Repl	380002	Distr-PE Services	Jun-12	5.0	\$ 2,414	\$ -	\$ 2,414	2.28%	\$ 55	\$ 23	\$ 23	\$ 2,391																
149	S	60018585	60018585	Edwards & 16th Service Repl	383001	Distr-House Regulator	Jun-12	5.0	\$ 14,322	\$ -	\$ 14,322	2.20%	\$ 315	\$ 131	\$ 131	\$ 14,191																
150	S	60018710	60018710	Edwards - 16th to 17th Main Repl	376002	Distr-Mains-PE	Oct-12	1.0	\$ 20,746	\$ -	\$ 20,746	1.71%	\$ 355	\$ 30	\$ 30	\$ 20,716																
150	S	60018710	60018710	Edwards - 16th to 17th Main Repl	376003	Distr-Steel Mains	Oct-12	1.0	\$ -	\$ (382)	\$ (382)	1.77%	\$ (7)	\$ -	\$ (382)	\$ -																
151	S	60018753	60018753	Edwards - 16th to 17th Srvc Repl	376003	Distr-Steel Mains	Jun-12	5.0	\$ -	\$ (3,110)	\$ (3,110)	1.77%	\$ (55)	\$ -	\$ (3,110)	\$ -																
151	S	60018753	60018753	Edwards - 16th to 17th Srvc Repl	380002	Distr-PE Services	Jun-12	5.0	\$ 17,056	\$ -	\$ 17,056	2.28%	\$ 389	\$ 162	\$ 162	\$ 16,894																
151	S	60018753	60018753	Edwards - 16th to 17th Srvc Repl	383001	Distr-House Regulator	Jun-12	5.0	\$ 5,220	\$ -	\$ 5,220	2.20%	\$ 115	\$ 48	\$ 48	\$ 5,172																
152	S	60018848	60018848	Tyler & 19th N Valve Replacement	376003	Distr-Steel Mains	Mar-12	8.0	\$ -	\$ (13)	\$ (13)	1.77%	\$ -	\$ -	\$ (13)	\$ -																
152	S	60018848	60018848	Tyler & 19th N Valve Replacement	376005	Distr-Mains-Other Equip	Mar-12	8.0	\$ 1,515	\$ -	\$ 1,515	1.77%	\$ 27	\$ 18	\$ 18	\$ 1,497																
152	S	60018848	60018848	Tyler & 19th N Valve Replacement	376007	Distr-Mains-Other Equip	Mar-12	8.0	\$ 12,419	\$ -	\$ 12,419	1.77%	\$ 220	\$ 147	\$ 147	\$ 12,272																
153	S	60018780	60018780	Bebe - Murdock to 9th Main Repl	376002	Distr-Mains-PE	Oct-12	1.0	\$ 40,454	\$ -	\$ 40,454	1.71%	\$ 692	\$ 58	\$ 58	\$ 40,396																
153	S	60018780	60018780	Bebe - Murdock to 9th Main Repl	376003	Distr-Steel Mains	Oct-12	1.0	\$ -	\$ (579)	\$ (579)	1.77%	\$ (10)	\$ -	\$ (579)	\$ -																
154	S	60018765	60018765	Bebe - Murdock to 9th Srvc Repl	376003	Distr-Steel Mains	Jun-12	5.0	\$ -	\$ (977)	\$ (977)	1.77%	\$ (17)	\$ -	\$ (977)	\$ -																
154	S	60018765	60018765	Bebe - Murdock to 9th Srvc Repl	380002	Distr-PE Services	Jun-12	5.0	\$ 42,814	\$ -	\$ 42,814	2.28%	\$ 976	\$ 407	\$ 407	\$ 42,407																
154	S	60018765	60018765	Bebe - Murdock to 9th Srvc Repl	383001	Distr-House Regulator	Jun-12	5.0	\$ 13,227	\$ -	\$ 13,227	2.20%	\$ 291	\$ 121	\$ 121	\$ 13,106																
155	S	60018799	60018799	Baehr - Elm to 9th Main Repl	376002	Distr-Mains-PE	Oct-12	1.0	\$ 63,897	\$ -	\$ 63,897	1.71%	\$ 1,093	\$ 91	\$ 91	\$ 63,806																
155	S	60018799	60018799	Baehr - Elm to 9th Main Repl	376003	Distr-Steel Mains	Oct-12	1.0	\$ -	\$ (927)	\$ (927)	1.77%	\$ (16)	\$ -	\$ (927)	\$ -																
156	S	60018782	60018782	Baehr - Elm to 9th Service Repl	376003	Distr-Steel Mains	Jun-12	5.0	\$ -	\$ (6,044)	\$ (6,044)	1.77%	\$ (107)	\$ -	\$ (6,044)	\$ -																
156	S	60018782	60018782	Baehr - Elm to 9th Service Repl	380002	Distr-PE Services	Jun-12	5.0	\$ 25,230	\$ -	\$ 25,230	2.28%	\$ 575	\$ 240	\$ 240	\$ 24,990																
156	S	60018782	60018782	Baehr - Elm to 9th Service Repl	383001	Distr-House Regulator	Jun-12	5.0	\$ 7,822	\$ -	\$ 7,822	2.20%	\$ 172	\$ 72	\$ 72	\$ 7,750																
157	S	10044745	10044745	T12 S6 T33S R1E Transmission Repl	367002	Trans-PE Mains	May-12	6.0	\$ 248,319	\$ -	\$ 248,319	1.88%	\$ 4,668	\$ 2,334	\$ 2,334	\$ 245,985	\$ 230,043															
157	S	10044745	10044745	T12 S6 T33S R1E Transmission Repl	367003	Trans-Steel Mains	May-12	6.0	\$ -	\$ (4,284)	\$ (4,284)	1.68%	\$ (72)	\$ -	\$ (4,284)	\$ -																
158	S	60018797	60018797	Flora - Central to 9th Service Repl	376003	Distr-Steel Mains	Jun-12	5.0	\$ -	\$ (407)	\$ (407)	1.77%	\$ (7)	\$ -	\$ (407)	\$ -																
158	S	60018797	60018797	Flora - Central to 9th Service Repl	380002	Distr-PE Services	Jun-12	5.0	\$ 21,345	\$ -	\$ 21,345	2.28%	\$ 487	\$ 203	\$ 203	\$ 21,142																
158	S	60018797	60018797	Flora - Central to 9th Service Repl	383001	Distr-House Regulator	Jun-12	5.0	\$ 7,921	\$ -	\$ 7,921	2.20%	\$ 174	\$ 73	\$ 73	\$ 7,848																
159	S	60018803	60018803	Flora - Central to 9th Main Repl	376002	Distr-Mains-PE	Oct-12	1.0	\$ 48,218	\$ -	\$ 48,218	1.71%	\$ 825	\$ 69	\$ 69	\$ 48,149																
159	S	60018803	60018803	Flora - Central to 9th Main Repl	376003	Distr-Steel Mains	Oct-12	1.0	\$ -	\$ (915)	\$ (915)	1.77%	\$ (16)	\$ -	\$ (915)	\$ -																
160	S	60018817	60018817	Kessler & 15th Service Replacement	376003	Distr-Steel Mains	Jun-12	5.0	\$ -	\$ (222)	\$ (222)	1.77%	\$ (4)	\$ -	\$ (222)	\$ -																
160	S	60018817	60018817	Kessler & 15th Service Replacement	380002	Distr-PE Services	Jun-12	5.0	\$ 11,757	\$ -	\$ 11,757	2.28%	\$ 268	\$ 112	\$ 112	\$ 11,645																
160	S	60018817	60018817	Kessler & 15th Service Replacement	383001	Distr-House Regulator	Jun-12	5.0	\$ 5,058	\$ -	\$ 5,058	2.20%	\$ 111	\$ 46	\$ 46	\$ 5,012																
161	S	60018851	60018851	Kessler & 15th Main Replacement	376002	Distr-Mains-PE	Oct-12	1.0	\$ 34,967	\$ -	\$ 34,967	1.71%	\$ 598	\$ 50	\$ 50	\$ 34,917																
161	S	60018851	60018851	Kessler & 15th Main Replacement	376003	Distr-Steel Mains	Oct-12	1.0	\$ -	\$ (577)	\$ (577)	1.77%	\$ (10)	\$ -	\$ (577)	\$ -																
162	S	60018808	60018808	Jeanette - 17th to 18th Srvc Repl	376003	Distr-Steel Mains	Jun-12	5.0	\$ -	\$ (346)	\$ (346)	1.77%	\$ (6)	\$ -	\$ (346)	\$ -																
162	S	60018808	60018808	Jeanette - 17th to 18th Srvc Repl	380002	Distr-PE Services	Jun-12	5.0	\$ 12,636	\$ -	\$ 12,636	2.28%	\$ 288	\$ 120	\$ 120	\$ 12,516																
162	S	60018808	60018808	Jeanette - 17th to 18th Srvc Repl	383001	Distr-House Regulator	Jun-12	5.0	\$ 3,772	\$ -	\$ 3,772	2.20%	\$ 83	\$ 35	\$ 35	\$ 3,737																
163	S	60019075	60019075	Jeanette - 17th to 18th Main Repl	376002	Distr-Mains-PE	Oct-12	1.0	\$ 26,733	\$ -	\$ 26,733	1.71%	\$ 457	\$ 38	\$ 38	\$ 26,695																

Black Hills Energy Kansas Gas Utility Company, LLC Gas System Reliability Surcharge Filing (GSRF) Plant Data by Project Period July 1, 2011 through October 31, 2012										10/31/12 end of period date									
JAW	Exh.	Project #	Related Retirement	Project Description	FERC Plant Acct	Eng In Srvc Date	# of Mos In srvc	Original Cost	Associated Retirement Cost	Net Orig Cost Less Retirements	Depr Rate	Annual Depr Expense (L) = (J) X (K)	Calculated Accum Depr based on In srvc date (M)	Accum Depr Less Retirement Costs (N)	Net Plant for Rate Base (O)	Unit of Prop Adj for Tax (P)			
No.	S / R	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)		
163	S	60019075	60019075	Jeanette - 17th to 18th Main Repl	376003	Oct-12	1.0	\$ -	\$ (390)	\$ (390)	1.77%	\$ (7)	\$ -	\$ (390)	\$ -				
164	S	60018809	60018809	Gov - 10th to 11th Service Repl	376003	Jul-12	4.0	\$ -	\$ (779)	\$ (779)	1.77%	\$ (14)	\$ -	\$ (779)	\$ -				
164	S	60018809	60018809	Gov - 10th to 11th Service Repl	380002	Jul-12	4.0	\$ 4,937	\$ -	\$ 4,937	2.28%	\$ 113	\$ 38	\$ 38	\$ 4,899				
164	S	60018809	60018809	Gov - 10th to 11th Service Repl	383001	Jul-12	4.0	\$ 2,155	\$ -	\$ 2,155	2.20%	\$ 47	\$ 16	\$ 16	\$ 2,139				
165	S	60019159	60019159	Gov - 10th to 11th Main Replacement	376002	Jul-12	4.0	\$ 22,061	\$ (1,453)	\$ 20,608	1.71%	\$ 352	\$ 126	\$ (1,327)	\$ 21,935				
166	S	60018810	60018810	Custer - 11th to 13th Service Repl	376003	Jul-12	4.0	\$ -	\$ (3,588)	\$ (3,588)	1.77%	\$ (64)	\$ -	\$ (3,588)	\$ -				
166	S	60018810	60018810	Custer - 11th to 13th Service Repl	380002	Jul-12	4.0	\$ 11,167	\$ -	\$ 11,167	2.28%	\$ 255	\$ 85	\$ 85	\$ 11,082				
166	S	60018810	60018810	Custer - 11th to 13th Service Repl	383001	Jul-12	4.0	\$ 2,971	\$ -	\$ 2,971	2.20%	\$ 65	\$ 22	\$ 22	\$ 2,949				
167	S	60019161	60019161	Custer - 11th to 13th Main Replacement	376002	Jul-12	4.0	\$ 18,708	\$ -	\$ 18,708	1.71%	\$ 320	\$ 107	\$ 107	\$ 18,601				
167	S	60019161	60019161	Custer - 11th to 13th Main Replacement	376003	Jul-12	4.0	\$ -	\$ (206)	\$ (206)	1.77%	\$ (4)	\$ -	\$ (206)	\$ -				
168	S	60018553	60018553	Wichita 25% Bare Replacement #2	376003	Sep-12	2.0	\$ -	\$ (2,502)	\$ (2,502)	1.77%	\$ (44)	\$ -	\$ (2,502)	\$ -				
168	S	60018553	60018553	Wichita 25% Bare Replacement #2	380002	Sep-12	2.0	\$ 25,666	\$ -	\$ 25,666	2.28%	\$ 585	\$ 98	\$ 98	\$ 25,568				
168	S	60018553	60018553	Wichita 25% Bare Replacement #2	383001	Sep-12	2.0	\$ 117,772	\$ -	\$ 117,772	2.20%	\$ 2,591	\$ 432	\$ 432	\$ 117,340				
169	S	60019529	-	Bayley-Vassar to Hillside Main Repl	376002	Oct-12	1.0	\$ 26,868	\$ -	\$ 26,868	1.71%	\$ 459	\$ 38	\$ 38	\$ 26,830				
170	S	60019530	-	Bayley-Vassar to Hillside Srvc Repl	376002	Oct-12	1.0	\$ 11,391	\$ -	\$ 11,391	1.71%	\$ 195	\$ 16	\$ 16	\$ 11,375				
171	S	60019508	-	Coolidge-Woodrow to Harrison Main Rpl	376002	Oct-12	1.0	\$ 24,917	\$ -	\$ 24,917	1.71%	\$ 426	\$ 36	\$ 36	\$ 24,881				
172	S	60019504	-	Coolidge-Woodrow to Harrison Srvc Rpl	376002	Sep-12	2.0	\$ 18,781	\$ -	\$ 18,781	1.71%	\$ 321	\$ 54	\$ 54	\$ 18,727				
173	S	60019423	60019423	Roosevelt & Oneida Main Repl	376002	Sep-12	2.0	\$ 26,667	\$ -	\$ 26,667	1.71%	\$ 456	\$ 76	\$ 76	\$ 26,591				
173	S	60019423	60019423	Roosevelt & Oneida Main Repl	376003	Sep-12	2.0	\$ -	\$ (320)	\$ (320)	1.77%	\$ (6)	\$ -	\$ (320)	\$ -				
174	S	60019445	60019445	Roosevelt & Oneida Service Repl	376003	Sep-12	2.0	\$ -	\$ (3,250)	\$ (3,250)	1.77%	\$ (58)	\$ -	\$ (3,250)	\$ -				
174	S	60019445	60019445	Roosevelt & Oneida Service Repl	380002	Sep-12	2.0	\$ 4,161	\$ -	\$ 4,161	2.28%	\$ 95	\$ 16	\$ 16	\$ 4,145				
174	S	60019445	60019445	Roosevelt & Oneida Service Repl	383001	Sep-12	2.0	\$ 1,589	\$ -	\$ 1,589	2.20%	\$ 35	\$ 6	\$ 6	\$ 1,583				
175	S	60019322	60019322	Sherman - Anderson to 1st Main Repl	376002	Aug-12	3.0	\$ 23,625	\$ -	\$ 23,625	1.71%	\$ 404	\$ 101	\$ 101	\$ 23,524				
175	S	60019322	60019322	Sherman - Anderson to 1st Main Repl	376003	Aug-12	3.0	\$ -	\$ (420)	\$ (420)	1.77%	\$ (7)	\$ -	\$ (420)	\$ -				
176	S	60019350	-	Sherman - Anderson to 1st Srvc Repl	376002	Aug-12	3.0	\$ 1,940	\$ -	\$ 1,940	1.71%	\$ 33	\$ 8	\$ 8	\$ 1,932				
176	S	60019350	-	Sherman - Anderson to 1st Srvc Repl	380002	Aug-12	3.0	\$ 9,076	\$ -	\$ 9,076	2.28%	\$ 207	\$ 52	\$ 52	\$ 9,024				
176	S	60019350	-	Sherman - Anderson to 1st Srvc Repl	383001	Aug-12	3.0	\$ 4,966	\$ -	\$ 4,966	2.20%	\$ 109	\$ 27	\$ 27	\$ 4,939				
177	S	60019224	60019224	Wichita to Chicago Main Replacement	376002	Aug-12	3.0	\$ 99	\$ -	\$ 99	1.71%	\$ 2	\$ -	\$ -	\$ 99				
177	S	60019224	60019224	Wichita to Chicago Main Replacement	376003	Aug-12	3.0	\$ -	\$ (978)	\$ (978)	1.77%	\$ (17)	\$ -	\$ (978)	\$ -				
177	S	60019224	60019224	Wichita to Chicago Main Replacement	376005	Aug-12	3.0	\$ 44,944	\$ -	\$ 44,944	1.77%	\$ 796	\$ 199	\$ 199	\$ 44,745				
178	S	10045162	-	T1A S25-30-31-32 Transm repl	367003	Sep-12	2.0	\$ 703,541	\$ -	\$ 703,541	1.68%	\$ 11,819	\$ 1,970	\$ 1,970	\$ 701,571				
S	various	various	various	2012 GSRF Blanket W/O's thru Oct	376002	Jul-12	4.0	\$ 112,484	\$ (1,533)	\$ 110,951	1.71%	\$ 1,897	\$ 641	\$ (892)	\$ 111,843				
S	various	various	various	2013 GSRF Blanket W/O's thru Oct	376003	Jul-12	4.0	\$ 1,491	\$ (528)	\$ 963	1.77%	\$ 17	\$ 9	\$ (519)	\$ 1,482				
S	various	various	various	2014 GSRF Blanket W/O's thru Oct	380002	Jul-12	4.0	\$ 431,977	\$ (1,024)	\$ 430,953	2.28%	\$ 9,826	\$ 3,283	\$ 2,259	\$ 428,694				
S	various	various	various	2015 GSRF Blanket W/O's thru Oct	380003	Jul-12	4.0	\$ 8,070	\$ (14,990)	\$ (6,920)	2.96%	\$ (205)	\$ 80	\$ (14,910)	\$ 7,990				
S	various	various	various	2016 GSRF Blanket W/O's thru Oct	383001	Jul-12	4.0	\$ 243,803	\$ (7,803)	\$ 236,000	2.20%	\$ 5,192	\$ 1,788	\$ (6,015)	\$ 242,015				
<b>TOTAL OF PROJECTS</b>								<b>\$ 8,051,790</b>	<b>\$ (625,604)</b>	<b>\$ 7,426,186</b>		<b>\$ 138,180</b>	<b>\$ 108,363</b>	<b>\$ (517,241)</b>	<b>\$ 7,943,427</b>	<b>\$ 390,273</b>			
Explanations of various columns:																			
Col A = The project number is listed more than once if there is more than one FERC plant account for the project and retirement																			
Col F = Date put into service																			
Col G = Number of months the project has been in service based on Col F to the end of the filing period																			
Col H = Amount on our fixed asset system																			
Col I = Amount of retirement on our fixed asset system																			
Col J = Original Cost In Col H less Retirement Cost In Col I																			
Col K = Current depreciation rate in Kansas for applicable plant category																			
Col L = 12 month amount for depreciation expense calculated on original cost less retirements																			
Col M = Accum depr calculated on the number of months the project has been in srvc in the filing period times the monthly depr amt.																			
Col N = Accumulate depreciation in Col M netted against the retirements in Col I																			
Col O = Original Cost less retirements in Col J less Accum Depr less retirements in Col N																			
Col P = Unit of Property deduction for tax purposes																			
Col Q = Deductible costs under section 263(A) regulations																			
Col R = Net Plant for Accum Tax Depr = Original cost less Col P Unit of Property amt and less Col Q 263(A) amount if greater than 0																			
Col S = Tax depreciation rates for 2010 tax depreciation																			
Col T = 2010 Tax depreciation																			
Col U = Tax Depreciation rates for 2011 tax depreciation																			
Col V = 2011 Tax depreciation																			
Col W = 2012 Tax depreciation rates for 2012 tax depreciation																			



Black Hills Energy										10/31/12 end of period date						
Kansas Gas Utility Company, LLC																
Gas System Reliability Surcharge Filing (GSRS)																
Plant Data by Project																
Period July 1, 2011 through October 31, 2012																
JAW		Related		FERC		Eng	# of		Associated	Net Orig		Annual	Calculated	Accum		Unit of
Exh.		Retirement		Plant		In Srvc	Mo in	Original	Retirement	Cost Less	Depr	Expense	based on	Retirement	for Rate	Prop
Proj.	S /	Project #	Project #	Project Description	Plant Description	Date	srvc	Cost	Cost	Retirements	Rate	(L) = (J) X (K)	In srvc date	Costs	Base	for Tax
No.	R	(A)	(B)	(C)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Col X = 2012 Tax Depreciation																
Col Y = Accumulated tax depreciation as of 10/31/2012																
Col Z = Net Tax Basis (Col R less Col W)																
Other Notes:																
The Engineering In-Service Year determines when tax depreciation starts. However, due to purchase of Kansas Gas Utility Company, LLC by Black Hills on 7/14/08, all tax depreciation for projects placed in service prior to that date, begin on 7/14/08.																
Since passage of the Energy Tax Incentives Act, natural gas trans and dist assets are 15-year MACRS property until 12/31/2010.																
Projects with engineering in service date of 7/2008 or later qualify for "Unit of Property" deduction for tax purposes. Deduction is based upon expected 2010 tax return calculation, with immaterial true-up expected in September 2011 for 2010 projects.																
Projects with engineering in service date of 9/1/2010 or later qualify for 100% bonus depreciation deduction for tax purposes until 12/31/2011.																
Projects with engineering date of 2012 qualify for 50% bonus depreciation deduction.																
No projects had CIAC charged against it.																
We are assuming an In-Service date of July 2012 for all blankets as an average for the 2012 blanket work orders.																



Black Hills Energy																
Kansas Gas Utility Company, LLC																
Gas System Reliability Surcharge Filing (GSRS)																
Plant Data by Project																
Period July 1, 2011 through October 31, 2012																
JAW			Related	FERC	Eng	263(A) -	Net Plant									
Exh.			Retirement	Plant	In Svc	Unicap	for	2010	2010	2011	2011	2012	2012	Accum	Net	
Proj.	S /	Project #	Project #	Project Description	Date	for Tax	Accum	Tax Depr	Tax	Tax Depr	Tax	Tax Depr	Tax	Tax Depr	Tax	
No.	R	(A)	(B)	(C)	(F)	(G)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	
				(D)	(E)											
1	R	60017474	60017474	Military Main Relocation	Jun-10	\$ 2,785	\$ 35,051	0.525	18,402	0.0475	1,665	0.04275	1,249	21,316	\$ 13,735	
1	R	60017474	60017474	Military Main Relocation	Jun-10	\$ -	\$ -	0.525	0	0.0475	0	0.04275	0	0	\$ -	
1	R	60017474	60017474	Military Main Relocation	Jun-10	\$ 119	\$ 1,502	0.525	788	0.0475	71	0.04275	53	912	\$ 590	
2	R	60017473	60017473	Relocation Hwy 156 & Jennie Barker	Apr-11	\$ 3,131	\$ 39,415	0	0	1.0000	39,415	0.00000	0	39,415	\$ (0)	
3	R	60017472	60017472	Relocation Hwy 156 & Jennie Barker	Jun-11	\$ 3,842	\$ 48,353	0	0	1.0000	48,353	0.00000	0	48,353	\$ 0	
3	R	60017472	60017472	Relocation Hwy 156 & Jennie Barker	Jun-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -	
4	R	60019328	60019328	Drainage Ditch Hwy Mary & Jennie Barker	Sep-12	\$ 1,133	\$ 14,258	0	0	0.0000	0	0.52500	6,238	6,238	\$ 8,020	
5	R	60019640	60019640	Relocation Schulman & Jennie Baker	Oct-12	\$ 155	\$ 1,957	0	0	0.0000	0	0.52500	856	856	\$ 1,101	
6	R	60017733	60017733	6th & Alabama	May-11	\$ 238	\$ 2,989	0	0	1.0000	2,989	0.00000	0	2,989	\$ 0	
6	R	60017733	60017733	6th & Alabama	May-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -	
7	R	60017649	-	6th & Michigan	Jul-11	\$ 109	\$ 1,373	0	0	1.0000	1,373	0.00000	0	1,373	\$ (0)	
7	R	60017649	-	6th & Michigan	Jul-11	\$ 35	\$ 437	0	0	1.0000	437	0.00000	0	437	\$ 0	
8	R	60019186	60019186	Iowa & Bob Billings Relocation	Aug-12	\$ 637	\$ 8,015	0	0	0.0000	0	0.52500	3,507	3,507	\$ 4,508	
8	R	60019186	60019186	Iowa & Bob Billings Relocation	Aug-12	\$ 10,961	\$ 137,969	0	0	0.0000	0	0.52500	60,361	60,361	\$ 77,608	
8	R	60019186	60019186	Iowa & Bob Billings Relocation	Aug-12	\$ 1,133	\$ 14,263	0	0	0.0000	0	0.52500	6,240	6,240	\$ 8,023	
9	R	60018649	60018649	135th W - 13th to 21st Relocation	May-12	\$ 10,326	\$ 129,974	0	0	0.0000	0	0.52500	56,864	56,864	\$ 73,110	
9	R	60018649	60018649	135th W - 13th to 21st Relocation	May-12	\$ 672	\$ 8,452	0	0	0.0000	0	0.52500	3,698	3,698	\$ 4,754	
10	R	60018614	60018614	Maize & 21st Relocation	Feb-12	\$ 112	\$ 1,406	0	0	0.0000	0	0.52500	615	615	\$ 791	
10	R	60018614	60018614	Maize & 21st Relocation	Feb-12	\$ 2,250	\$ 28,318	0	0	0.0000	0	0.52500	12,389	12,389	\$ 15,929	
11	R	60018606	60018606	Maize - 45th to 53rd relocation	Feb-12	\$ 3,637	\$ 45,783	0	0	0.0000	0	0.52500	20,030	20,030	\$ 25,753	
11	R	60018606	60018606	Maize - 45th to 53rd relocation	Feb-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -	
12	R	60017779	60017779	Central & Market Relocation	Sep-11	\$ 641	\$ 8,064	0	0	1.0000	8,064	0.00000	0	8,064	\$ 0	
12	R	60017779	60017779	Central & Market Relocation	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -	
13	R	60018052	60018052	Tyler - 21st to 29th Relocation	Aug-11	\$ 3	\$ 43	0	0	1.0000	43	0.00000	0	43	\$ (0)	
13	R	60018052	60018052	Tyler - 21st to 29th Relocation	Aug-11	\$ 1,421	\$ 17,883	0	0	1.0000	17,883	0.00000	0	17,883	\$ 0	
14	R	60018042	60018042	St Francis-Douglas to 2nd Reloc	Sep-11	\$ 1,821	\$ 22,921	0	0	1.0000	22,921	0.00000	0	22,921	\$ (0)	
14	R	60018042	60018042	St Francis-Douglas to 2nd Reloc	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -	
15	R	60018261	60018261	Union & Meadows Relocation	Oct-11	\$ 246	\$ 3,099	0	0	1.0000	3,099	0.00000	0	3,099	\$ (0)	
15	R	60018261	60018261	Union & Meadows Relocation	Oct-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -	
16	R	10028240	10028240	US 50 Hwy Relocations	Dec-11	\$ 783	\$ 9,861	0	0	1.0000	9,861	0.00000	0	9,861	\$ (0)	
1	S	60017911	60017911	Beeson & Virginia Main Replacement	Aug-11	\$ 567	\$ 7,140	0	0	1.0000	7,140	0.00000	0	7,140	\$ (0)	
1	S	60017911	60017911	Beeson & Virginia Main Replacement	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -	
2	S	60017772	60017772	Sunnyside Main Replacement	Aug-11	\$ 3,564	\$ 44,854	0	0	1.0000	44,854	0.00000	0	44,854	\$ 0	
2	S	60017772	60017772	Sunnyside Main Replacement	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -	
3	S	10042271	10042271	Sunnyside Service Replacements	Aug-11	\$ 5,189	\$ 65,309	0	0	1.0000	65,309	0.00000	0	65,309	\$ 0	
3	S	10042271	10042271	Sunnyside Service Replacements	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -	
4	S	60018233	60018233	Ave B & C S of Comanche	Oct-11	\$ 708	\$ 8,906	0	0	1.0000	8,906	0.00000	0	8,906	\$ 0	
4	S	60018233	60018233	Ave B & C S of Comanche	Oct-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -	
5	S	10043237	10043237	Ave B Service Replacement	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -	
5	S	10043237	10043237	Ave B Service Replacement	Nov-11	\$ 1,002	\$ 12,609	0	0	1.0000	12,609	0.00000	0	12,609	\$ 0	
6	S	60018463	60018463	Kansas & Ash Main Replacement	Feb-12	\$ 974	\$ 12,260	0	0	0.0000	0	0.52500	5,364	5,364	\$ 6,896	
6	S	60018463	60018463	Kansas & Ash Main Replacement	Feb-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -	
7	S	60018800	60018800	Brier & Ave E Main Replacement	May-12	\$ 1,693	\$ 21,306	0	0	0.0000	0	0.52500	9,321	9,321	\$ 11,985	
7	S	60018800	60018800	Brier & Ave E Main Replacement	May-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -	
8	S	60018866	60018866	Beeson & May Main Replacement	May-12	\$ 1,065	\$ 13,404	0	0	0.0000	0	0.52500	5,864	5,864	\$ 7,540	
8	S	60018866	60018866	Beeson & May Main Replacement	May-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -	
9	S	60019026	60019026	Mcator Main Replacement	Jun-12	\$ 4,031	\$ 50,735	0	0	0.0000	0	0.52500	22,197	22,197	\$ 28,538	
9	S	60019026	60019026	Mcator Main Replacement	Jun-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -	
10	S	60018314	60018314	Hwy 23 & V Road PVC Replacement	Jan-12	\$ 25	\$ 0	0	0	0.0000	0	0.52500	0	0	\$ 0	
10	S	60018314	60018314	Hwy 23 & V Road PVC Replacement	Jan-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -	
10	S	60018314	60018314	Hwy 23 & V Road PVC Replacement	Jan-12	\$ 12,705	\$ 0	0	0	0.0000	0	0.52500	0	0	\$ 0	
11	S	60016876	60016876	Smith & Sycamore Main Repl	Sep-12	\$ 2,754	\$ 34,670	0	0	0.0000	0	0.52500	15,168	15,168	\$ 19,502	
11	S	60016876	60016876	Smith & Sycamore Main Repl	Sep-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -	
12	S	10041014	10041014	DRS #3 Replacement	Jun-11	\$ 705	\$ 8,870	0	0	1.0000	8,870	0.00000	0	8,870	\$ 0	
13	S	10041383	-	2011 GSRS Blanket WO- GC	Sep-11	\$ 1,150	\$ 14,474	0	0	1.0000	14,474	0.00000	0	14,474	\$ 0	
14	S	10041711	10041711	2011 Sagebrush Conversion	Sep-11	\$ 1,075	\$ 13,526	0	0	1.0000	13,526	0.00000	0	13,526	\$ 0	
14	S	10041711	10041711	2011 Sagebrush Conversion	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -	
15	S	60018240	60018240	Elm - 13th to Taylor Main Repl	Oct-11	\$ 99	\$ 1,248	0	0	1.0000	1,248	0.00000	0	1,248	\$ (0)	
15	S	60018240	60018240	Elm - 13th to Taylor Main Repl	Oct-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -	
16	S	60018241	60018241	Elm - 10th - 11th Main Replacement	Oct-11	\$ 74	\$ 938	0	0	1.0000	938	0.00000	0	938	\$ (0)	
16	S	60018241	60018241	Elm - 10th - 11th Main Replacement	Oct-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -	

			Black Hills Energy Kansas Gas Utility Company, LLC Gas System Reliability Surcharge Filing (GSRs) Plant Data by Project Period July 1, 2011 through October 31, 2012					10/31/12											
JAW				Related		ENG	263(A) -	Net Plant											
Exh.	S/	Project #	Project #	Retirement	Plant	In Svc	Unicap	for	2010	2010	2011	2011	2012	2012	Accum	Net			
Proj. No.	R	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(R)	Tax Depr Rate (S)	Tax Depr (T)	Tax Depr Rate (U)	Tax Depr (V)	Tax Depr Rate (W)	Tax Depr (X)	Tax Depr (Y)	Tax Basis (Z)		
17	S	60017972	60017972	St John - 13th to Taylor	376002	Distr-Mains-PE	Jan-12	\$ 2,939	\$ 36,998	0	0	0.0000	0	0.52500	16,186	16,186	\$ 20,812		
17	S	60017972	60017972	St John - 13th to Taylor	376003	Distr-Steel Mains	Jan-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
18	S	10043835	10043835	13th St John Service Line Repl	380002	Distr-PE Services	Jan-12	\$ 1,367	\$ 17,202	0	0	0.0000	0	0.52500	7,526	7,526	\$ 9,676		
18	S	10043835	10043835	14th St John Service Line Repl	380003	Distr-Steel Services	Jan-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
18	S	10043835	10043835	15th St John Service Line Repl	380004	Distr-PVC Services	Jan-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
19	S	60018329	60018329	Sagebrush DRS Replacement	380003	Distr-Services-Steel	Jan-12	\$ 340	\$ 4,283	0	0	0.0000	0	0.52500	1,874	1,874	\$ 2,409		
19	S	60018329	60018329	Sagebrush DRS Replacement	383001	Distr-House Regulator	Jan-12	\$ 49	\$ 611	0	0	0.0000	0	0.52500	267	267	\$ 344		
20	S	60018633	60018633	DRS #27 Replacement	378000	Distr-Gen Meas/Reg Sta	Jan-12	\$ 128	\$ 1,608	0	0	0.0000	0	0.52500	704	704	\$ 904		
21	S	60018986	60018986	St John to Elm btw 10th & 11th Main Repl	376002	Distr-Mains-PE	May-12	\$ 425	\$ 5,356	0	0	0.0000	0	0.52500	2,343	2,343	\$ 3,013		
21	S	60018986	60018986	St John to Elm btw 10th & 11th Main Repl	376003	Distr-Steel Mains	May-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
22	S	60018598	60018598	DRS #6 Replacement	378000	Distr-Gen Meas/Reg Sta	Jun-12	\$ 266	\$ 3,351	0	0	0.0000	0	0.52500	1,466	1,466	\$ 1,885		
23	S	60018977	60018977	W Jones PVC Main Replacement	376002	Distr-Mains-PE	Jun-12	\$ 3,812	\$ 47,987	0	0	0.0000	0	0.52500	20,994	20,994	\$ 26,993		
23	S	60018977	60018977	W Jones PVC Main Replacement	376004	Distr-Mains-PVC	Jun-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
24	S	60019331	60019331	Hackberry Main Replacement	376002	Distr-Mains-PE	Sep-12	\$ 2,163	\$ 27,224	0	0	0.0000	0	0.52500	11,911	11,911	\$ 15,313		
24	S	60019331	60019331	Hackberry Main Replacement	376003	Distr-Steel Mains	Sep-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
25	S	60017443	60017443	10th & Caldwell Main Replacement	376002	Distr-Mains-PE	Mar-11	\$ 1,146	\$ 14,418	0	0	1.0000	14,418	0.00000	0	14,418	\$ 0		
25	S	60017443	60017443	10th & Caldwell Main Replacement	376003	Distr-Steel Mains	Mar-11	\$ 140	\$ 1,766	0	0	1.0000	1,766	0.00000	0	1,766	\$ (0)		
26	S	60017522	-	Caldwell & 13th Main Replacement	376002	Distr-Mains-PE	May-11	\$ 4,103	\$ 51,644	0	0	1.0000	51,644	0.00000	0	51,644	\$ 0		
27	S	60018142	60018142	Syracuse Main Replacement	376002	Distr-Mains-PE	Sep-11	\$ 2,864	\$ 36,045	0	0	1.0000	36,045	0.00000	0	36,045	\$ 0		
27	S	60018142	60018142	Syracuse Main Replacement	383001	Distr-House Regulator	Sep-11	\$ 314	\$ 3,959	0	0	1.0000	3,959	0.00000	0	3,959	\$ (0)		
28	S	60017798	60017798	Rd 55 & 3 PVC Replacement	376002	Distr-Mains-PE	Nov-11	\$ 1,453	\$ 18,289	0	0	1.0000	18,289	0.00000	0	18,289	\$ (0)		
28	S	60017798	60017798	Rd 55 & 3 PVC Replacement	376004	Distr-PVC Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
29	S	60017840	60017840	Road 21 & 68 Main replacement	376002	Distr-Mains-PE	Nov-11	\$ 1,612	\$ 20,296	0	0	1.0000	20,296	0.00000	0	20,296	\$ (0)		
29	S	60017840	60017840	Road 21 & 68 Main replacement	376004	Distr-PVC Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
30	S	60018399	60018399	Road 78 & R18 Main Replacement	376002	Distr-Mains-PE	Nov-11	\$ 1,409	\$ 17,741	0	0	1.0000	17,741	0.00000	0	17,741	\$ (0)		
30	S	60018399	60018399	Road 78 & R18 Main Replacement	376004	Distr-Mains-PVC	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
31	S	60018749	60018749	CR23 & D PVC Replacement, PH 1	376002	Distr-Mains-PE	Apr-12	\$ 1,779	\$ 22,388	0	0	0.0000	0	0.52500	9,795	9,795	\$ 12,593		
31	S	60018749	60018749	CR23 & D PVC Replacement, PH 1	376004	Distr-Mains-PVC	Apr-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
31	S	60018749	60018749	CR23 & D PVC Replacement, PH 1	383001	Distr-House Regulator	Apr-12	\$ 21	\$ 267	0	0	0.0000	0	0.52500	117	117	\$ 150		
32	S	60018813	60018813	Washington & 6th Main Replacement	376002	Distr-Mains-PE	Apr-12	\$ 985	\$ 12,398	0	0	0.0000	0	0.52500	5,424	5,424	\$ 6,974		
32	S	60018813	60018813	Washington & 6th Main Replacement	376003	Distr-Steel Mains	Apr-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
33	S	60018770	60018770	CR23 & D PVC Replacement, PH 2	376002	Distr-Mains-PE	Apr-12	\$ 1,720	\$ 21,643	0	0	0.0000	0	0.52500	9,469	9,469	\$ 12,174		
33	S	60018770	60018770	CR23 & D PVC Replacement, PH 2	376004	Distr-Mains-PVC	Apr-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
33	S	60018770	60018770	CR23 & D PVC Replacement, PH 2	383001	Distr-House Regulator	Apr-12	\$ 37	\$ 459	0	0	0.0000	0	0.52500	201	201	\$ 258		
34	S	60019373	60019373	College & 14th Main Replacement	376002	Distr-Mains-PE	Aug-12	\$ 1,624	\$ 20,436	0	0	0.0000	0	0.52500	8,941	8,941	\$ 11,495		
34	S	60019373	60019373	College & 14th Main Replacement	376003	Distr-Steel Mains	Aug-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
34	S	60019373	60019373	College & 14th Main Replacement	383001	Distr-House Regulator	Aug-12	\$ 165	\$ 2,071	0	0	0.0000	0	0.52500	906	906	\$ 1,165		
35	S	60019370	60019370	Grant Jr high Main Replacement	376002	Distr-Mains-PE	Aug-12	\$ 3,632	\$ 45,711	0	0	0.0000	0	0.52500	19,999	19,999	\$ 25,712		
35	S	60019370	60019370	Grant Jr high Main Replacement	376003	Distr-Steel Mains	Aug-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
35	S	60019370	60019370	Grant Jr high Main Replacement	383001	Distr-House Regulator	Aug-12	\$ 5	\$ 69	0	0	0.0000	0	0.52500	30	30	\$ 39		
36	S	60019414	60019414	Serman & 5th Main Replacement	376002	Distr-Mains-PE	Sep-12	\$ 903	\$ 11,370	0	0	0.0000	0	0.52500	4,974	4,974	\$ 6,396		
36	S	60019414	60019414	Serman & 5th Main Replacement	376003	Distr-Steel Mains	Sep-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
36	S	60019414	60019414	Serman & 5th Main Replacement	383001	Distr-House Regulator	Sep-12	\$ 24	\$ 303	0	0	0.0000	0	0.52500	133	133	\$ 170		
37	S	60017712	60017712	Cardinal & Crawford Main Repl	376002	Distr-Mains-PE	May-11	\$ 2,747	\$ 34,578	0	0	1.0000	34,578	0.00000	0	34,578	\$ (0)		
37	S	60017712	60017712	Cardinal & Crawford Main Repl	376003	Distr-Steel Mains	May-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
38	S	60017844	60017844	Stauffer - Ellis, Anna, Bagley Main repl	376002	Distr-Mains-PE	Jun-11	\$ 5,379	\$ 67,705	0	0	1.0000	67,705	0.00000	0	67,705	\$ 0		
38	S	60017844	60017844	Stauffer - Ellis, Anna, Bagley Main repl	376003	Distr-Steel Mains	Jun-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
39	S	60018011	60018011	Naismith - 20th to 23rd Main Repl	376003	Distr-Steel Mains	Sep-11	\$ 18,525	\$ 233,172	0	0	1.0000	233,172	0.00000	0	233,172	\$ 0		
39	S	60018011	60018011	Naismith - 20th to 23rd Main Repl	376007	Distr-Mains-Other Equip	Sep-11	\$ 500	\$ 6,296	0	0	1.0000	6,296	0.00000	0	6,296	\$ (0)		
40	S	60017183	60017183	N 8th & Lyon Main Replacement	376003	Distr-Steel Mains	Dec-10	\$ -	\$ -	1.0000	0	0.0000	0	0.00000	0	0	\$ -		
40	S	60017183	60017183	N 8th & Lyon Main Replacement	376007	Distr-Mains-Other Equip	Dec-10	\$ 7,425	\$ 93,463	1.0000	93,463	0.0000	0	0.00000	0	93,463	\$ (0)		
41	S	60018333	60018333	Lawrence - 7th & Wellington Main Repl	376002	Distr-Mains-PE	Oct-11	\$ 15,021	\$ 189,065	0	0	1.0000	189,065	0.00000	0	189,065	\$ 0		
41	S	60018333	60018333	Lawrence - 7th & Wellington Main Repl	376003	Distr-Steel Mains	Oct-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
41	S	60018333	60018333	Lawrence - 7th & Wellington Main Repl	376007	Distr-Mains-Other Equip	Oct-11	\$ 405	\$ 5,091	0	0	1.0000	5,091	0.00000	0	5,091	\$ 0		
42	S	60018785	-	6th & Schwarz Main Replacement	376002	Distr-Mains-PE	Mar-12	\$ 713	\$ 8,972	0	0	0.0000	0	0.52500	3,925	3,925	\$ 5,047		
43	S	60017561	60017561	11th & Pershing Main Replacement	376002	Distr-Mains-PE	Sep-11	\$ 371	\$ 4,664	0	0	1.0000	4,664	0.00000	0	4,664	\$ 0		
43	S	60017561	60017561	11th & Pershing Main Replacement	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
44	S	60017593	60017593	1504 Nelson Main Replacement	376003	Distr-Steel Mains	Apr-11	\$ 182	\$ 2,289	0	0	1.0000	2,289	0.00000	0	2,289	\$ 0		
45	S	60017607	60017607	1716 W 11th Main replacement	376002	Distr-Mains-PE	Sep-11	\$ 228	\$ 2,872	0	0	1.0000	2,872	0.00000	0	2,872	\$ (0)		
45	S	60017607	60017607	1716 W 11th Main replacement	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
46	S	60017647	60017647	1007 N Sherman Main Replacement	376002	Distr-Mains-PE	Sep-11	\$ 146	\$ 1,840	0	0	1.0000	1,840	0.00000	0	1,840	\$ (0)		

Black Hills Energy Kansas Gas Utility Company, LLC Gas System Reliability Surcharge Filing (GSRS) Plant Data by Project Period July 1, 2011 through October 31, 2012										10/31/12								Accum	Net
JAW	Related		FERC	263(A) -		Net Plant		2010	2010	2011	2011	2012	2012	Accum	Net				
Exh.	Retirement		Plant	Unicap		for		Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax				
Proj. No.	S / R	Project # (A)	Project # (B)	Project Description (C)	Plant (D)	Plant Description (E)	Date (F)	Adj for Tax (G)	Accum Tax Depr (R)	Rate (S)	Depr (T)	Rate (U)	Depr (V)	Rate (W)	Depr (X)	Depr (Y)	Basis (Z)		
46	S	60017647	60017647	1007 N Sherman Main Replacement	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
47	S	60017658	60017658	901 N Sherman Main Replacement	376002	Distr-Mains-PE	Aug-11	\$ 432	\$ 5,432	0	0	1.0000	5,432	0.00000	0	5,432	\$ 0		
47	S	60017658	60017658	901 N Sherman Main Replacement	376003	Distr-Steel Mains	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
48	S	60017671	60017671	824 Sherman Main Replacement	376002	Distr-Mains-PE	Aug-11	\$ 334	\$ 4,210	0	0	1.0000	4,210	0.00000	0	4,210	\$ (0)		
48	S	60017671	60017671	824 Sherman Main Replacement	376003	Distr-Steel Mains	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
49	S	60017697	60017697	11th & Kansas Main Replacement	376002	Distr-Mains-PE	Aug-11	\$ 1,951	\$ 24,551	0	0	1.0000	24,551	0.00000	0	24,551	\$ 0		
49	S	60017697	60017697	11th & Kansas Main Replacement	376003	Distr-Steel Mains	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
50	S	60017769	60017769	Ohio Trail Pershing & Prospect repl	376002	Distr-Mains-PE	Sep-11	\$ 251	\$ 3,161	0	0	1.0000	3,161	0.00000	0	3,161	\$ (0)		
50	S	60017769	60017769	Ohio Trail Pershing & Prospect repl	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
51	S	60017797	60017797	Ohil Trail Pershing & Sherman Repl	376002	Distr-Mains-PE	Sep-11	\$ 189	\$ 2,374	0	0	1.0000	2,374	0.00000	0	2,374	\$ 0		
51	S	60017797	60017797	Ohil Trail Pershing & Sherman Repl	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
52	S	60017940	60017940	Ohio 1st Pershing Sherman Main repl	376002	Distr-Mains-PE	Sep-11	\$ 625	\$ 7,866	0	0	1.0000	7,866	0.00000	0	7,866	\$ 0		
52	S	60017940	60017940	Ohio 1st Pershing Sherman Main repl	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
53	S	60018004	60018004	Fowler TBS Main Replacement	376002	Distr-Mains-PE	Aug-11	\$ 1,592	\$ 20,037	0	0	1.0000	20,037	0.00000	0	20,037	\$ 0		
53	S	60018004	60018004	Fowler TBS Main Replacement	376003	Distr-Steel Mains	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
54	S	60018031	60018031	816 S Pennsylvania Main Repl	376002	Distr-Mains-PE	Aug-11	\$ 255	\$ 3,207	0	0	1.0000	3,207	0.00000	0	3,207	\$ 0		
54	S	60018031	60018031	816 S Pennsylvania Main Repl	376003	Distr-Steel Mains	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
55	S	60018050	60018050	8th & Tulane Main Replacement	376002	Distr-Mains-PE	Sep-11	\$ 283	\$ 3,564	0	0	1.0000	3,564	0.00000	0	3,564	\$ (0)		
55	S	60018050	60018050	8th & Tulane Main Replacement	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
56	S	60018123	60018123	Meade Phase 3 Main Replacement	376002	Distr-Mains-PE	Sep-11	\$ 1,187	\$ 14,939	0	0	1.0000	14,939	0.00000	0	14,939	\$ 0		
56	S	60018123	60018123	Meade Phase 3 Main Replacement	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
57	S	60018028	60018028	Ontario & Hwy 54 Main Replacement	376002	Distr-Mains-PE	Sep-11	\$ 1,616	\$ 20,335	0	0	1.0000	20,335	0.00000	0	20,335	\$ 0		
57	S	60018028	60018028	Ontario & Hwy 54 Main Replacement	376003	Distr-Steel Mains	Sep-11	\$ 230	\$ 2,893	0	0	1.0000	2,893	0.00000	0	2,893	\$ 0		
28	S	60018216	60018216	8th & Perdue Main Replacement	376002	Distr-Mains-PE	Sep-11	\$ 581	\$ 7,309	0	0	1.0000	7,309	0.00000	0	7,309	\$ 0		
58	S	60018216	60018216	8th & Perdue Main Replacement	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
59	S	60018267	60018267	116 Grant Main Replacement	376002	Distr-Mains-PE	Oct-11	\$ 507	\$ 6,382	0	0	1.0000	6,382	0.00000	0	6,382	\$ (0)		
59	S	60018267	60018267	116 Grant Main Replacement	376003	Distr-Steel Mains	Oct-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
60	S	60018280	-	DRS 41B regulator replacement	378000	Distr-Gen Meas/Reg Sta	Oct-11	\$ 553	\$ 6,966	0	0	1.0000	6,966	0.00000	0	6,966	\$ (0)		
61	S	60018281	-	Santanta DRS Replacement	378000	Distr-Gen Meas/Reg Sta	Oct-11	\$ 366	\$ 4,603	0	0	1.0000	4,603	0.00000	0	4,603	\$ 0		
62	S	60018362	60018362	6th & Adams & Van Buren	376002	Distr-Mains-PE	Oct-11	\$ 551	\$ 6,934	0	0	1.0000	6,934	0.00000	0	6,934	\$ 0		
62	S	60018362	60018362	6th & Adams & Van Buren	376003	Distr-Steel Mains	Oct-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
63	S	60018365	60018365	3rd & 4th Polk Main Replacement	376002	Distr-Mains-PE	Oct-11	\$ 714	\$ 8,989	0	0	1.0000	8,989	0.00000	0	8,989	\$ (0)		
63	S	60018365	60018365	3rd & 4th Polk Main Replacement	376003	Distr-Steel Mains	Oct-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
64	S	60018383	60018383	10th Harrison Van Buren Main Repl	376002	Distr-Mains-PE	Nov-11	\$ 339	\$ 4,271	0	0	1.0000	4,271	0.00000	0	4,271	\$ (0)		
64	S	60018383	60018383	10th Harrison Van Buren Main Repl	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
65	S	60018419	60018419	905 Wichita Main Replacement	376002	Distr-Mains-PE	Nov-11	\$ 489	\$ 6,159	0	0	1.0000	6,159	0.00000	0	6,159	\$ (0)		
65	S	60018419	60018419	905 Wichita Main Replacement	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
66	S	60018426	60018426	407 Inman Main Replacement	376002	Distr-Mains-PE	Nov-11	\$ 646	\$ 8,132	0	0	1.0000	8,132	0.00000	0	8,132	\$ (0)		
66	S	60018426	60018426	407 Inman Main Replacement	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
67	S	60018437	60018437	201 Murphy Main Replacement	376002	Distr-Mains-PE	Nov-11	\$ 444	\$ 5,584	0	0	1.0000	5,584	0.00000	0	5,584	\$ 0		
67	S	60018437	60018437	201 Murphy Main Replacement	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
68	S	10042988	10042988	Rolla Odorizer Replacement	378000	Distr-Gen Meas/Reg Sta	Dec-11	\$ 2,096	\$ 26,379	0	0	1.0000	26,379	0.00000	0	26,379	\$ 0		
69	S	10041381	10041381	2011 GSRS BLANKET WO	380002	Distr-PE Services	Dec-11	\$ 15,178	\$ 191,039	0	0	1.0000	191,039	0.00000	0	191,039	\$ 0		
69	S	10041381	10041381	2011 GSRS BLANKET WO	380003	Distr-Steel Services	Dec-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -		
70	S	10042355	10042355	Moscow Odorizer	378000	Distr-Gen Meas/Reg Sta	Dec-11	\$ 1,763	\$ 22,188	0	0	1.0000	22,188	0.00000	0	22,188	\$ 0		
71	S	10042989	10042989	Santata Odorizer Replacement	378000	Distr-Gen Meas/Reg Sta	Dec-11	\$ 1,821	\$ 22,927	0	0	1.0000	22,927	0.00000	0	22,927	\$ (0)		
72	S	60018583	60018583	104 Wooten Main Replacement	376002	Distr-Mains-PE	Feb-12	\$ 402	\$ 5,056	0	0	0.0000	0	0.52500	2,212	2,212	\$ 2,844		
72	S	60018583	60018583	104 Wooten Main Replacement	376003	Distr-Steel Mains	Feb-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
73	S	60018597	60018597	LaLande & Inman Main Repl	376002	Distr-Mains-PE	Feb-12	\$ 203	\$ 2,558	0	0	0.0000	0	0.52500	1,119	1,119	\$ 1,439		
73	S	60018597	60018597	LaLande & Inman Main Repl	376003	Distr-Steel Mains	Feb-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
74	S	60018629	60018629	200 Spud Main Replacement	376002	Distr-Mains-PE	Feb-12	\$ 402	\$ 5,060	0	0	0.0000	0	0.52500	2,214	2,214	\$ 2,846		
74	S	60018629	60018629	200 Spud Main Replacement	376003	Distr-Steel Mains	Feb-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
75	S	60018688	60018688	3rd & Adams Main Replacement	376002	Distr-Mains-PE	Feb-12	\$ 649	\$ 8,170	0	0	0.0000	0	0.52500	3,574	3,574	\$ 4,596		
75	S	60018688	60018688	3rd & Adams Main Replacement	376003	Distr-Steel Mains	Feb-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
76	S	60018793	60018793	803 S Roosevelt Main Replacement	376002	Distr-Mains-PE	Jul-12	\$ 264	\$ 3,317	0	0	0.0000	0	0.52500	1,451	1,451	\$ 1,866		
76	S	60018793	60018793	803 S Roosevelt Main Replacement	376003	Distr-Steel Mains	Jul-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
77	S	60018823	60018823	11th Western & Nelson Main Repl	376002	Distr-Mains-PE	Jul-12	\$ 667	\$ 8,399	0	0	0.0000	0	0.52500	3,674	3,674	\$ 4,725		
77	S	60018823	60018823	11th Western & Nelson Main Repl	376003	Distr-Steel Mains	Jul-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
78	S	60018860	60018860	11th Western & Sunset Main Repl	376002	Distr-Mains-PE	Jul-12	\$ 384	\$ 4,832	0	0	0.0000	0	0.52500	2,114	2,114	\$ 2,718		
78	S	60018860	60018860	11th Western & Sunset Main Repl	376003	Distr-Steel Mains	Jul-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
79	S	60019034	-	DRS 45 Regulator Replacement	378000	Distr-Gen Meas/Reg Sta	Jun-12	\$ 524	\$ 6,598	0	0	0.0000	0	0.52500	2,887	2,887	\$ 3,711		

Black Hills Energy Kansas Gas Utility Company, LLC Gas System Reliability Surcharge Filing (GSRF) Plant Data by Project Period July 1, 2011 through October 31, 2012													10/31/12				
JAW	Related			FERC	Eng	263(A) -	Net Plant	2010	2010	2011	2011	2012	2012	Accum	Net		
Exh.	Retirement			Plant	In Srvc	Unicap	for	Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax		
Proj.	S /	Project #	Project #	Project Description	Acct	Plant Description	Date	Rate	Depr	Depr	Depr	Depr	Depr	Depr	Depr		
No.	R	(A)	(B)	(C)	(D)	(E)	(F)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)		
80	S	60019201	60019201	11th Fairview & Nelson Main Repl	376002	Distr-Mains-PE	Jul-12	\$ 605	\$ 7,613	0	0	0.0000	0	0.52500	3,331	3,331	\$ 4,282
80	S	60019201	60019201	11th Fairview & Nelson Main Repl	376003	Distr-Steel Mains	Jul-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -
81	S	60019220	60019220	11th Fairview & Sunset Main Repl	376002	Distr-Mains-PE	Jul-12	\$ 611	\$ 7,692	0	0	0.0000	0	0.52500	3,365	3,365	\$ 4,327
81	S	60019220	60019220	11th Fairview & Sunset Main Repl	376003	Distr-Steel Mains	Jul-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -
82	S	60019302	60019302	1490 General Welch Blvd Main Repl	376003	Distr-Steel Mains	Jul-12	\$ 912	\$ 11,482	0	0	0.0000	0	0.52500	5,023	5,023	\$ 6,459
83	S	60019376	60019376	Copeland Bare Steel Main Repl	376002	Distr-Mains-PE	Aug-12	\$ 1,279	\$ 16,099	0	0	0.0000	0	0.52500	7,043	7,043	\$ 9,056
83	S	60019376	60019376	Copeland Bare Steel Main Repl	376003	Distr-Steel Mains	Aug-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -
84	S	60019408	60019408	802 Lincoln Main Replacement	376002	Distr-Mains-PE	Aug-12	\$ 651	\$ 8,199	0	0	0.0000	0	0.52500	3,587	3,587	\$ 4,612
84	S	60019408	60019408	802 Lincoln Main Replacement	376003	Distr-Steel Mains	Aug-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -
85	S	60019437	60019437	814 Prospect Main Replacement	376002	Distr-Mains-PE	Aug-12	\$ 603	\$ 7,591	0	0	0.0000	0	0.52500	3,321	3,321	\$ 4,270
85	S	60019437	60019437	814 Prospect Main Replacement	376003	Distr-Steel Mains	Aug-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -
86	S	60019503	60019503	203 Seward Main Replacement	376002	Distr-Mains-PE	Sep-12	\$ 411	\$ 5,170	0	0	0.0000	0	0.52500	2,262	2,262	\$ 2,908
86	S	60019503	60019503	203 Seward Main Replacement	376003	Distr-Steel Mains	Sep-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -
87	S	60019493	60019493	325 North St Road Main Repl	376002	Distr-Mains-PE	Sep-12	\$ 1,307	\$ 16,449	0	0	0.0000	0	0.52500	7,197	7,197	\$ 9,252
87	S	60019493	60019493	325 North St Road Main Repl	376003	Distr-Steel Mains	Sep-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -
88	S	60019515	60019515	West Plains & Meade Ctr Main Repl	376002	Distr-Mains-PE	Sep-12	\$ 601	\$ 7,570	0	0	0.0000	0	0.52500	3,312	3,312	\$ 4,258
88	S	60019515	60019515	West Plains & Meade Ctr Main Repl	376003	Distr-Steel Mains	Sep-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -
89	S	60019474	60019474	203 Park Main Replacement	376002	Distr-Mains-PE	Sep-12	\$ 510	\$ 6,417	0	0	0.0000	0	0.52500	2,808	2,808	\$ 3,609
89	S	60019474	60019474	203 Park Main Replacement	376003	Distr-Steel Mains	Sep-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -
90	S	60019473	60019473	212 N Hart Main Replacement	376002	Distr-Mains-PE	Sep-12	\$ 1,394	\$ 17,543	0	0	0.0000	0	0.52500	7,675	7,675	\$ 9,868
90	S	60019473	60019473	212 N Hart Main Replacement	376003	Distr-Steel Mains	Sep-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -
91	S	10042484	-	Map 28206 25% Bare yard Line Repl	380002	Distr-PE Services	Sep-12	\$ 6,487	\$ 81,656	0	0	0.0000	0	0.52500	35,724	35,724	\$ 45,932
92	S	10041396	-	Elder - 2nd to 3rd Service Repl	383001	Distr-House Regulator	Aug-11	\$ 1,027	\$ 12,924	0	0	1.0000	12,924	0.00000	0	12,924	\$ 0
93	S	10028242	10028243	T12 Brad Blank Ph2 Trans Repl	376003	Distr-Steel Mains	Mar-11	\$ 13,316	\$ 167,606	0	0	1.0000	167,606	0.00000	0	167,606	\$ 0
94	S	60017417	60017417	Elder -2nd to 3rd Main Replacement	376002	Distr-Mains-PE	Sep-11	\$ 725	\$ 9,123	0	0	1.0000	9,123	0.00000	0	9,123	\$ 0
94	S	60017417	60017417	Elder -2nd to 3rd Main Replacement	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
95	S	60017487	60017487	Cheney & Ave B srcv Replacement	376002	Distr-Mains-PE	Mar-11	\$ 956	\$ 12,028	0	0	1.0000	12,028	0.00000	0	12,028	\$ 0
95	S	60017487	60017487	Cheney & Ave B srcv Replacement	376003	Distr-Steel Mains	Mar-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
95	S	60017487	60017487	Cheney & Ave B srcv Replacement	383001	Distr-House Regulator	Mar-11	\$ 92	\$ 1,158	0	0	1.0000	1,158	0.00000	0	1,158	\$ -
96	S	60017486	60017486	Cheney & Ave B main Replacement	376002	Distr-Mains-PE	Mar-11	\$ 574	\$ 7,222	0	0	1.0000	7,222	0.00000	0	7,222	\$ 0
96	S	60017486	60017486	Cheney & Ave B main Replacement	376003	Distr-Steel Mains	Mar-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
97	S	60017437	60017437	Sheridan - 13th to 15th Main Repl	376002	Distr-Mains-PE	Sep-11	\$ 969	\$ 12,190	0	0	1.0000	12,190	0.00000	0	12,190	\$ 0
97	S	60017437	60017437	Sheridan - 13th to 15th Main Repl	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
98	S	60017533	60017533	High 1400 Blk Main Replacement	376002	Distr-Mains-PE	Sep-11	\$ 723	\$ 9,103	0	0	1.0000	9,103	0.00000	0	9,103	\$ (0)
98	S	60017533	60017533	High 1400 Blk Main Replacement	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
99	S	60017598	60017598	Custer-16th to 18th Service Repl	380002	Distr-PE Services	Aug-11	\$ 662	\$ 8,338	0	0	1.0000	8,338	0.00000	0	8,338	\$ (0)
99	S	60017598	60017598	Custer-16th to 18th Service Repl	383001	Distr-House Regulator	Aug-11	\$ 229	\$ 2,886	0	0	1.0000	2,886	0.00000	0	2,886	\$ (0)
100	S	60017597	60017597	Custer-16th to 18th main Repl	376002	Distr-Mains-PE	Sep-11	\$ 1,875	\$ 23,594	0	0	1.0000	23,594	0.00000	0	23,594	\$ 0
100	S	60017597	60017597	Custer-16th to 18th main Repl	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
101	S	60017645	60017645	Arkansas & 26th Main Replacement	376002	Distr-Mains-PE	Sep-11	\$ 400	\$ 5,031	0	0	1.0000	5,031	0.00000	0	5,031	\$ 0
101	S	60017645	60017645	Arkansas & 26th Main Replacement	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
102	S	60017656	60017656	Litchfield-Murdock to Pine Main repl	376002	Distr-Mains-PE	Sep-11	\$ 1,321	\$ 16,631	0	0	1.0000	16,631	0.00000	0	16,631	\$ (0)
102	S	60017656	60017656	Litchfield-Murdock to Pine Main repl	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
103	S	60017660	60017660	Litchfield-Murdock to Pine srcv repl	376003	Distr-Steel Mains	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
103	S	60017660	60017660	Litchfield-Murdock to Pine srcv repl	380002	Distr-PE Services	Aug-11	\$ 1,001	\$ 12,598	0	0	1.0000	12,598	0.00000	0	12,598	\$ 0
103	S	60017660	60017660	Litchfield-Murdock to Pine srcv repl	383001	Distr-House Regulator	Aug-11	\$ 280	\$ 3,523	0	0	1.0000	3,523	0.00000	0	3,523	\$ 0
104	S	60017693	60017693	Coolidge - 11th to Briggs Main Repl	376002	Distr-Mains-PE	Sep-11	\$ 2,190	\$ 27,571	0	0	1.0000	27,571	0.00000	0	27,571	\$ (0)
104	S	60017693	60017693	Coolidge - 11th to Briggs Main Repl	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
105	S	60017541	60017541	High 1400 Blk Service Replacement	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
105	S	60017541	60017541	High 1400 Blk Service Replacement	380002	Distr-PE Services	Nov-11	\$ 1,107	\$ 13,929	0	0	1.0000	13,929	0.00000	0	13,929	\$ 0
105	S	60017541	60017541	High 1400 Blk Service Replacement	383001	Distr-House Regulator	Nov-11	\$ 266	\$ 3,351	0	0	1.0000	3,351	0.00000	0	3,351	\$ (0)
106	S	60017706	60017706	Clara & 2nd Main Replacemnt Part 2	376002	Distr-Mains-PE	Sep-11	\$ 513	\$ 6,457	0	0	1.0000	6,457	0.00000	0	6,457	\$ 0
106	S	60017706	60017706	Clara & 2nd Main Replacemnt Part 2	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
107	S	60017695	60017695	Coolidge - 11th to Briggs Srvc Repl	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
107	S	60017695	60017695	Coolidge - 11th to Briggs Srvc Repl	380002	Distr-PE Services	Nov-11	\$ 473	\$ 5,954	0	0	1.0000	5,954	0.00000	0	5,954	\$ (0)
107	S	60017695	60017695	Coolidge - 11th to Briggs Srvc Repl	383001	Distr-House Regulator	Nov-11	\$ 78	\$ 988	0	0	1.0000	988	0.00000	0	988	\$ (0)
108	S	60017908	10017908	Bebe to Anna on 1st Main repl	376002	Distr-Mains-PE	Sep-11	\$ 472	\$ 5,943	0	0	1.0000	5,943	0.00000	0	5,943	\$ (0)
108	S	60017908	10017908	Bebe to Anna on 1st Main repl	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
109	S	60017699	60017699	Coolidge & 15th Main replacement	376002	Distr-Mains-PE	Sep-11	\$ 2,598	\$ 32,696	0	0	1.0000	32,696	0.00000	0	32,696	\$ 0
109	S	60017699	60017699	Coolidge & 15th Main replacement	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
110	S	60017715	60017715	Coolidge & 15th Srvc replacement	376003	Distr-Steel Mains	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -



Black Hills Energy				10/31/12													
Kansas Gas Utility Company, LLC																	
Gas System Reliability Surcharge Filing (GSRs)																	
Plant Data by Project																	
Period July 1, 2011 through October 31, 2012																	
JAW	Related			FERC	Eng	263(A) -	Net Plant	2010	2010	2011	2011	2012	2012	Accum	Net		
Exh.	Retirement			Plant	In Svc	Unicap	for	2010	2010	2011	2011	2012	2012	Accum	Net		
Proj.	S /	Project #	Project #	Project Description	Plant	Date	Accum	Tax Depr	Tax	Tax Depr	Tax	Tax Depr	Tax	Depr	Tax		
No.	R	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
110	S	60017715	60017715	Coolidge & 15th Srvc replacement	380002	Distr-PE Services	Aug-11	\$ 1,198	\$ 15,080	0	0	1.0000	15,080	0.00000	0	15,080	\$ (0)
110	S	60017715	60017715	Coolidge & 15th Srvc replacement	383001	Distr-House Regulator	Aug-11	\$ 230	\$ 2,892	0	0	1.0000	2,892	0.00000	0	2,892	\$ 0
111	S	60017886	60017886	Jeanette - 14th to 15th Main Repl	376002	Distr-Mains-PE	Sep-11	\$ 1,801	\$ 22,672	0	0	1.0000	22,672	0.00000	0	22,672	\$ (0)
111	S	60017886	60017886	Jeanette - 14th to 15th Main Repl	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
112	S	60017914	60017914	Jeanette - 14th to 15th Service Repl	376003	Distr-Steel Mains	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
112	S	60017914	60017914	Jeanette - 14th to 15th Service Repl	380002	Distr-PE Services	Aug-11	\$ 216	\$ 2,720	0	0	1.0000	2,720	0.00000	0	2,720	\$ (0)
112	S	60017914	60017914	Jeanette - 14th to 15th Service Repl	383001	Distr-House Regulator	Aug-11	\$ 158	\$ 1,994	0	0	1.0000	1,994	0.00000	0	1,994	\$ (0)
113	S	60017979	60017979	Woodland - 15th to 17th Main Repl	376002	Distr-Mains-PE	Sep-11	\$ 1,236	\$ 15,559	0	0	1.0000	15,559	0.00000	0	15,559	\$ (0)
113	S	60017979	60017979	Woodland - 15th to 17th Main Repl	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
114	S	60017983	60017983	Woodland - 15th to 17th Service Repl	376003	Distr-Steel Mains	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
114	S	60017983	60017983	Woodland - 15th to 17th Service Repl	380002	Distr-PE Services	Aug-11	\$ 128	\$ 1,607	0	0	1.0000	1,607	0.00000	0	1,607	\$ 0
114	S	60017983	60017983	Woodland - 15th to 17th Service Repl	383001	Distr-House Regulator	Aug-11	\$ 34	\$ 425	0	0	1.0000	425	0.00000	0	425	\$ 0
115	S	60017987	60017987	Woodland & 20th Main Replacement	376002	Distr-Mains-PE	Aug-11	\$ 1,278	\$ 16,087	0	0	1.0000	16,087	0.00000	0	16,087	\$ (0)
115	S	60017987	60017987	Woodland & 20th Main Replacement	376003	Distr-Steel Mains	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
116	S	60017988	60017988	Hood & 17th Main Replacement	376002	Distr-Mains-PE	Aug-11	\$ 1,668	\$ 21,000	0	0	1.0000	21,000	0.00000	0	21,000	\$ (0)
116	S	60017988	60017988	Hood & 17th Main Replacement	376003	Distr-Steel Mains	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
116	S	60017988	60017988	Hood & 17th Main Replacement	376005	Distr-Plastic Mains	Aug-11	\$ 460	\$ 5,784	0	0	1.0000	5,784	0.00000	0	5,784	\$ 0
117	S	60017990	60017990	Hood & 17th Service Replacement	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
117	S	60017990	60017990	Hood & 17th Service Replacement	380002	Distr-PE Services	Nov-11	\$ 724	\$ 9,110	0	0	1.0000	9,110	0.00000	0	9,110	\$ 0
117	S	60017990	60017990	Hood & 17th Service Replacement	383001	Distr-House Regulator	Nov-11	\$ 279	\$ 3,512	0	0	1.0000	3,512	0.00000	0	3,512	\$ (0)
118	S	60017003	-	Cargill Reg & Odorizer Replacement	376007	Distr-Mains-Other Equip	Sep-11	\$ 1,440	\$ 18,121	0	0	1.0000	18,121	0.00000	0	18,121	\$ 0
119	S	60018154	60018154	22nd - Waco to Mascot Main Repl	376002	Distr-Mains-PE	Sep-11	\$ 4,138	\$ 52,090	0	0	1.0000	52,090	0.00000	0	52,090	\$ (0)
119	S	60018154	60018154	22nd - Waco to Mascot Main Repl	376003	Distr-Steel Mains	Sep-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
120	S	60018235	60018235	Park Place & 26th Service Repl	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
120	S	60018235	60018235	Park Place & 26th Service Repl	380002	Distr-PE Services	Nov-11	\$ 555	\$ 6,981	0	0	1.0000	6,981	0.00000	0	6,981	\$ 0
120	S	60018235	60018235	Park Place & 26th Service Repl	383001	Distr-House Regulator	Nov-11	\$ 128	\$ 1,615	0	0	1.0000	1,615	0.00000	0	1,615	\$ (0)
121	S	60018198	60018198	Park Place & 26th Main Repl	376002	Distr-Mains-PE	Nov-11	\$ 2,327	\$ 29,295	0	0	1.0000	29,295	0.00000	0	29,295	\$ (0)
121	S	60018198	60018198	Park Place & 26th Main Repl	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
122	S	60018282	60018282	Arkansas & 27th Service repl	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
122	S	60018282	60018282	Arkansas & 27th Service repl	380002	Distr-PE Services	Nov-11	\$ 336	\$ 4,224	0	0	1.0000	4,224	0.00000	0	4,224	\$ 0
122	S	60018282	60018282	Arkansas & 27th Service repl	383001	Distr-House Regulator	Nov-11	\$ 221	\$ 2,780	0	0	1.0000	2,780	0.00000	0	2,780	\$ 0
123	S	60018273	60018273	Arkansas & 27th Main Replacement	376002	Distr-Mains-PE	Nov-11	\$ 2,301	\$ 28,968	0	0	1.0000	28,968	0.00000	0	28,968	\$ (0)
123	S	60018273	60018273	Arkansas & 27th Main Replacement	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
124	S	60018356	60018356	Perry - Harrison to Franklin Main Repl	376002	Distr-Mains-PE	Nov-11	\$ 613	\$ 7,710	0	0	1.0000	7,710	0.00000	0	7,710	\$ 0
124	S	60018356	60018356	Perry - Harrison to Franklin Main Repl	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
125	S	60018289	60018289	Arkansas - 20th to 21st Main Repl	376002	Distr-Mains-PE	Nov-11	\$ 1,042	\$ 13,115	0	0	1.0000	13,115	0.00000	0	13,115	\$ 0
125	S	60018289	60018289	Arkansas - 20th to 21st Main Repl	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
126	S	60018358	60018358	Perry to Amidon Srvc Replacement	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
126	S	60018358	60018358	Perry to Amidon Srvc Replacement	380002	Distr-PE Services	Nov-11	\$ 200	\$ 2,521	0	0	1.0000	2,521	0.00000	0	2,521	\$ (0)
126	S	60018358	60018358	Perry to Amidon Srvc Replacement	383001	Distr-House Regulator	Nov-11	\$ 130	\$ 1,632	0	0	1.0000	1,632	0.00000	0	1,632	\$ 0
127	S	60018304	60018304	Pine & St Francis Main Replacement	376002	Distr-Mains-PE	Nov-11	\$ 4,119	\$ 51,843	0	0	1.0000	51,843	0.00000	0	51,843	\$ 0
127	S	60018304	60018304	Pine & St Francis Main Replacement	376003	Distr-Steel Mains	Nov-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
128	S	60018320	-	St Teresa to Breezy Lane Integrity	376002	Distr-Mains-PE	Nov-11	\$ 124	\$ 1,560	0	0	1.0000	1,560	0.00000	0	1,560	\$ 0
128	S	60018320	-	St Teresa to Breezy Lane Integrity	376005	Distr-Plastic Mains	Dec-11	\$ 4,582	\$ 57,676	0	0	1.0000	57,676	0.00000	0	57,676	\$ (0)
129	S	10041342	-	T1A So of Sterling PH2 Trans Repl	376003	Trans-Steel Mains	Dec-11	\$ 16,910	\$ 212,841	0	0	1.0000	212,841	0.00000	0	212,841	\$ 0
130	S	10041378	10041378	Nickerson 25% Bare Replacement	376002	Distr-Mains-PE	Dec-11	\$ 3,497	\$ 44,017	0	0	1.0000	44,017	0.00000	0	44,017	\$ (0)
130	S	10041378	10041378	Nickerson 25% Bare Replacement	376003	Distr-Steel Mains	Dec-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
131	S	10041433	10041433	T1C Moundridge HCA Trans Repl	376003	Trans-Steel Mains	Dec-11	\$ 6,531	\$ 82,206	0	0	1.0000	82,206	0.00000	0	82,206	\$ (0)
132	S	10041458	10041458	T1A S33-4 T21 225 R7W Trans Repl	367001	Trans-Iron Mains	Dec-11	\$ 24,175	\$ 304,289	0	0	1.0000	304,289	0.00000	0	304,289	\$ 0
132	S	10041458	10041458	T1A S33-4 T21 225 R7W Trans Repl	367003	Trans-Steel Mains	Dec-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
133	S	10041481	10041481	Sheridan - 13th to 15th Service Repl	376002	Distr-Mains-PE	Dec-11	\$ 1,007	\$ 12,673	0	0	1.0000	12,673	0.00000	0	12,673	\$ 0
133	S	10041481	10041481	Sheridan - 13th to 15th Service Repl	378000	Distr-Gen Meas/Reg Sta	Dec-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
134	S	10042990	10042990	Line 24 Gueda Springs main repl	376003	Distr-Steel Mains	Dec-11	\$ 3,588	\$ 45,158	0	0	1.0000	45,158	0.00000	0	45,158	\$ 0
135	S	10043021	10043021	Lakeside Addition Line Exposure Repl	367003	Distr-Steel Mains	Dec-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
135	S	10043021	10043021	Lakeside Addition Line Exposure Repl	376002	Distr-Mains-PE	Dec-11	\$ 664	\$ 8,357	0	0	1.0000	8,357	0.00000	0	8,357	\$ 0
136	S	10043144	10043144	T1A N Division Check DRS Rebuild	369003	Trans-Meas & Reg Sta Eqp	Dec-11	\$ 7,047	\$ 88,696	0	0	1.0000	88,696	0.00000	0	88,696	\$ 0
137	S	10041377	10041377	Wichita 25% Bare Replacement #1	376002	Distr-Mains-PE	Aug-11	\$ 10,540	\$ 132,669	0	0	1.0000	132,669	0.00000	0	132,669	\$ (0)
137	S	10041377	10041377	Wichita 25% Bare Replacement #1	376003	Distr-Steel Mains	Aug-11	\$ -	\$ -	0	0	1.0000	0	0.00000	0	0	\$ -
138	S	60018392	-	21st - Teal Brook to 21st Integrity	376002	Distr-Mains-PE	Dec-11	\$ 3,868	\$ 48,687	0	0	1.0000	48,687	0.00000	0	48,687	\$ (0)
138	S	60018392	-	21st - Teal Brook to 21st Integrity	376005	Distr-Plastic Mains	Dec-11	\$ 374	\$ 4,709	0	0	1.0000	4,709	0.00000	0	4,709	\$ (0)
138	S	60018392	-	21st - Teal Brook to 21st Integrity	376007	Distr-Mains-Other Equip	Dec-11	\$ 428	\$ 5,381	0	0	1.0000	5,381	0.00000	0	5,381	\$ 0



Black Hills Energy Kansas Gas Utility Company, LLC Gas System Reliability Surcharge Filing (GSRS) Plant Data by Project Period July 1, 2011 through October 31, 2012										10/31/12											
JAW	Exh.	Proj. No.	S / R	Project # (A)	Related Retirement Project # (B)	Project Description (C)	FERC Plant (D)	Plant Description (E)	Eng In Srvc Date (F)	263(A) - Unicap Adj for Tax (Q)	Net Plant for Accum Tax Depr (R)	2010 Tax Depr Rate (S)	2010 Tax Depr (T)	2011 Tax Depr Rate (U)	2011 Tax Depr (V)	2012 Tax Depr Rate (W)	2012 Tax Depr (X)	Accum Tax Depr (Y)	Net Tax Basis (Z)		
		163	S	60019075	60019075	Jeanette - 17th to 18th Main Repl	376003	Distr-Steel Mains	Oct-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
		164	S	60018809	60018809	Gow - 10th to 11th Service Repl	376003	Distr-Steel Mains	Jul-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
		164	S	60018809	60018809	Gow - 10th to 11th Service Repl	383002	Distr-PE Services	Jul-12	\$ 363	\$ 4,574	0	0	0.0000	0	0.52500	2,001	2,001	\$ 2,573		
		164	S	60018809	60018809	Gow - 10th to 11th Service Repl	383001	Distr-House Regulator	Jul-12	\$ 159	\$ 1,996	0	0	0.0000	0	0.52500	873	873	\$ 1,123		
		165	S	60019159	60019159	Gow - 10th to 11th Main Replacement	376002	Distr-Mains-PE	Jul-12	\$ 1,624	\$ 20,437	0	0	0.0000	0	0.52500	8,941	8,941	\$ 11,496		
		166	S	60018810	60018810	Custer - 11th to 13th Service Repl	376003	Distr-Steel Mains	Jul-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
		166	S	60018810	60018810	Custer - 11th to 13th Service Repl	380002	Distr-PE Services	Jul-12	\$ 822	\$ 10,345	0	0	0.0000	0	0.52500	4,526	4,526	\$ 5,819		
		166	S	60018810	60018810	Custer - 11th to 13th Service Repl	383001	Distr-House Regulator	Jul-12	\$ 219	\$ 2,752	0	0	0.0000	0	0.52500	1,204	1,204	\$ 1,548		
		167	S	60019161	60019161	Custer - 11th to 13th Main Replacement	376002	Distr-Mains-PE	Jul-12	\$ 1,377	\$ 17,331	0	0	0.0000	0	0.52500	7,582	7,582	\$ 9,749		
		167	S	60019161	60019161	Custer - 11th to 13th Main Replacement	376003	Distr-Steel Mains	Jul-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
		168	S	60018553	60018553	Wichita 25% Bare Replacement #2	376003	Distr-Steel Mains	Sep-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
		168	S	60018553	60018553	Wichita 25% Bare Replacement #2	380002	Distr-PE Services	Sep-12	\$ 1,889	\$ 23,777	0	0	0.0000	0	0.52500	10,402	10,402	\$ 13,375		
		168	S	60018553	60018553	Wichita 25% Bare Replacement #2	383001	Distr-House Regulator	Sep-12	\$ 8,668	\$ 109,104	0	0	0.0000	0	0.52500	47,733	47,733	\$ 61,371		
		169	S	60019529	-	Bayley-Vassar to Hillside Main Repl	376002	Distr-Mains-PE	Oct-12	\$ 1,977	\$ 24,891	0	0	0.0000	0	0.52500	10,890	10,890	\$ 14,001		
		170	S	60019530	-	Bayley-Vassar to Hillside Srvc Repl	376002	Distr-Mains-PE	Oct-12	\$ 838	\$ 10,553	0	0	0.0000	0	0.52500	4,617	4,617	\$ 5,936		
		171	S	60019508	-	Coolidge-Woodrow to Harrison Main Rpl	376002	Distr-Mains-PE	Oct-12	\$ 1,834	\$ 23,083	0	0	0.0000	0	0.52500	10,099	10,099	\$ 12,984		
		172	S	60019504	-	Coolidge-Woodrow to Harrison Srvc Rpl	376002	Distr-Mains-PE	Sep-12	\$ 1,382	\$ 17,399	0	0	0.0000	0	0.52500	7,612	7,612	\$ 9,787		
		173	S	60019423	60019423	Roosevelt & Onelda Main Repl	376002	Distr-Mains-PE	Sep-12	\$ 1,963	\$ 24,704	0	0	0.0000	0	0.52500	10,808	10,808	\$ 13,896		
		173	S	60019423	60019423	Roosevelt & Onelda Main Repl	376003	Distr-Steel Mains	Sep-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
		174	S	60019445	60019445	Roosevelt & Onelda Service Repl	376003	Distr-Steel Mains	Sep-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
		174	S	60019445	60019445	Roosevelt & Onelda Service Repl	380002	Distr-PE Services	Sep-12	\$ 306	\$ 3,855	0	0	0.0000	0	0.52500	1,686	1,686	\$ 2,169		
		174	S	60019445	60019445	Roosevelt & Onelda Service Repl	383001	Distr-House Regulator	Sep-12	\$ 117	\$ 1,472	0	0	0.0000	0	0.52500	644	644	\$ 828		
		175	S	60019322	60019322	Sherman - Anderson to 1st Main Repl	376002	Distr-Mains-PE	Aug-12	\$ 1,739	\$ 21,886	0	0	0.0000	0	0.52500	9,575	9,575	\$ 12,311		
		175	S	60019322	60019322	Sherman - Anderson to 1st Main Repl	376003	Distr-Steel Mains	Aug-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
		176	S	60019350	-	Sherman - Anderson to 1st Srvc Repl	376002	Distr-Mains-PE	Aug-12	\$ 143	\$ 1,797	0	0	0.0000	0	0.52500	786	786	\$ 1,011		
		176	S	60019350	-	Sherman - Anderson to 1st Srvc Repl	380002	Distr-PE Services	Aug-12	\$ 668	\$ 8,408	0	0	0.0000	0	0.52500	3,679	3,679	\$ 4,729		
		176	S	60019350	-	Sherman - Anderson to 1st Srvc Repl	383001	Distr-House Regulator	Aug-12	\$ 365	\$ 4,601	0	0	0.0000	0	0.52500	2,013	2,013	\$ 2,588		
		177	S	60019224	60019224	Wichita to Chicago Main Replacement	376002	Distr-Mains-PE	Aug-12	\$ 7	\$ 92	0	0	0.0000	0	0.52500	40	40	\$ 52		
		177	S	60019224	60019224	Wichita to Chicago Main Replacement	376003	Distr-Steel Mains	Aug-12	\$ -	\$ -	0	0	0.0000	0	0.52500	0	0	\$ -		
		177	S	60019224	60019224	Wichita to Chicago Main Replacement	376005	Distr-Mains-Other Equip	Aug-12	\$ 3,308	\$ 41,636	0	0	0.0000	0	0.52500	18,216	18,216	\$ 23,420		
		178	S	10045162	-	T1A S25-30-31-32 Transm repl	367003	Trans-Steel Mains	Sep-12	\$ 51,781	\$ 651,760	0	0	0.0000	0	0.52500	285,145	285,145	\$ 366,615		
			S	various	various	2012 GSRS Blanket W/O's thru Oct	376002	Distr-Mains-PE	Jul-12	\$ 8,279	\$ 104,205	0	0	0.0000	0	0.52500	45,590	45,590	\$ 58,615		
			S	various	various	2013 GSRS Blanket W/O's thru Oct	376003	Distr-Steel Mains	Jul-12	\$ 110	\$ 1,381	0	0	0.0000	0	0.52500	604	604	\$ 777		
			S	various	various	2014 GSRS Blanket W/O's thru Oct	380002	Distr-PE Services	Jul-12	\$ 31,794	\$ 400,183	0	0	0.0000	0	0.52500	175,080	175,080	\$ 225,103		
			S	various	various	2015 GSRS Blanket W/O's thru Oct	380003	Distr-Steel Services	Jul-12	\$ 594	\$ 7,476	0	0	0.0000	0	0.52500	3,271	3,271	\$ 4,205		
			S	various	various	2016 GSRS Blanket W/O's thru Oct	383001	Distr-House Regulator	Jul-12	\$ 17,944	\$ 225,859	0	0	0.0000	0	0.52500	98,813	98,813	\$ 127,046		
																			\$ -		
						<b>TOTAL OF PROJECTS</b>				<b>\$ 592,612</b>	<b>\$ 7,068,906</b>		<b>\$ 112,653</b>	<b>\$ 3,554,882</b>	<b>1,482,559</b>	<b>5,150,094</b>	<b>\$ 1,918,811</b>				
						Explanations of various columns:															
						Col A = The project number is listed more than once if there is more than one FERC plant account for the project and retirement													Net Plant for Rate Base	\$ 7,943,427	
						Col F = Date put into service													Cumulative Book/Tax Difference	\$ (6,024,616)	
						Col G = Number of months the project has been in service based on Col F to the end of the filing period													Kansas Effective Tax Rate	0.3955	
						Col H = Amount on our fixed asset system															
						Col I = Amount of retirement on our fixed asset system															
						Col J = Original Cost in Col H less Retirement Cost in Col I															
						Col K = Current depreciation rate in Kansas for applicable plant category														Cumulative Deferred Taxes at 10/31/2012	\$ (2,382,736)
						Col L = 12 month amount for depreciation expense calculated on original cost less retirements															
						Col M = Accum depr calculated on the number of months the project has been in srvc in the filing period times the monthly depr amt.															
						Col N = Accumulate depreciation in Col M netted against the retirements in Col I															
						Col O = Original Cost less retirements in Col J less Accum Depr less retirements in Col N															
						Col P = Unit of Property deduction for tax purposes															
						Col Q = Deductible costs under section 263(A) regulations															
						Col R = Net Plant for Accum Tax Depr = Original cost less Col P Unit of Property amt and less Col Q 263(A) amount if greater than 0															
						Col S = Tax depreciation rates for 2010 tax depreciation															
						Col T = 2010 Tax depreciation															
						Col U = Tax Depreciation rates for 2011 tax depreciation															
						Col V = 2011 Tax depreciation															
						Col W = 2012 Tax depreciation rates for 2012 tax depreciation															

		Black Hills Energy		Kansas Gas Utility Company, LLC		10/31/12														
		Gas System Reliability Surcharge Filing (GSRS)		Plant Data by Project		Period July 1, 2011 through October 31, 2012														
JAW	Exh.	Proj. No.	S / R	Project # (A)	Project # (B)	Project Description (C)	FERC Plant (D)	Plant Description (E)	Eng In Srvc Date (F)	263(A) - Unicap Adj for Tax (Q)	Net Plant for Accum Tax Depr (R)	2010 Tax Depr Rate (S)	2010 Tax Depr (T)	2011 Tax Depr Rate (U)	2011 Tax Depr (V)	2012 Tax Depr Rate (W)	2012 Tax Depr (X)	Accum Tax Depr (Y)	Net Tax Basis (Z)	
				Col X = 2012 Tax Depreciation																
				Col Y = Accumulated tax depreciation as of 10/31/2012																
				Col Z = Net Tax Basis (Col R less Col W)																
				Other Notes:																
				The Engineering In-Service Year determines when tax depreciation starts. However, due to purchase of Kansas Gas Utility Company, LLC by Black Hills on 7/14/08, all tax depreciation for projects placed in service prior to that date, begin on 7/14/08.																
				Since passage of the Energy Tax Incentives Act, natural gas trans and dist assets are 15-year MACRS property until 12/31/2010.																
				Projects with engineering in service date of 7/2008 or later qualify for "Unit of Property" deduction for tax purposes. Deduction is based upon expected 2010 tax return calculation, with immaterial true-up expected in September 2011 for 2010 projects.																
				Projects with engineering in service date of 9/1/2010 or later qualify for 100% bonus depreciation deduction for tax purposes until 12/31/2011.																
				Projects with engineering date of 2012 qualify for 50% bonus depreciation deduction.																
				No projects had CIAC charged against it.																
				We are assuming an In-Service date of July 2012 for all blankets as an average for the 2012 blanket work orders.																



**EXHIBIT**  
**SAP-3**



**EXHIBIT**

**SAP-4**

**THE STATE CORPORATION COMMISSION OF KANSAS**

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**d/b/a BLACK HILLS ENERGY**

Schedule GSRs Rider, Third Revised

(Name of Issuing Utility)

**KANSAS SERVICE AREA**

(Territory to which schedule is applicable)

Replacing: Index No. 17B, GSRs Rider, 2<sup>nd</sup> Revised, Sheet 1 of 1  
 which was effective 10/12/2010

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

**GAS SYSTEM RELIABILITY SURCHARGE RIDER**

**APPLICABILITY**

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer. Not applicable to bills for Irrigation Sales Service, Irrigation Transportation Service, or Wholesale Gas Service.

**RATE**

The Gas System Reliability Surcharge (GSRs) shall be applied to each monthly bill. The surcharge shall be as follows:

- RS-1: \$1.53 per meter per month
- SC-1, SCTS-A: \$3.12 per meter per month
- SVF, SVI, and SVTS-A: \$11.85 per meter per month
- LVF, LVI, LVTS-A, OLVTS-A, and LVTS: \$19.07 per meter per month

**DEFINITIONS AND CONDITIONS**

1. The GSRs is intended to recover charges for natural gas public utility plant projects pursuant to K.S.A. 66-2001 through 66-2204.
2. The monthly GSRs charge shall be allocated among customers in the same manner as approved in Docket No. 07-AQLG-431-RTS.
3. The GSRs shall be charged to customers as a monthly fixed charge and not based on volumetric consumption. Such monthly charge shall not increase more than \$0.40 per residential customer over the base rates in effect for the initial filing of a GSRs. Thereafter, each filing shall not increase the monthly charge for more than \$0.40 per residential customer over the most recent filing of a GSRs.
4. At the end of each twelve-month calendar period the GSRs is in effect, the utility shall reconcile the differences between the revenues resulting from a GSRs and the appropriate pretax revenues as found by the Commission for that period and shall submit the reconciliation and a proposed GSRs adjustment to the Commission for approval to recover or refund the difference through adjustments of the GSRs charge.
5. All provisions of this rider are subject to changes made by order of the Commission.

Issued \_\_\_\_\_  
 Month Day Year

Effective \_\_\_\_\_  
 Month Day Year

By \_\_\_\_\_  
 Signature

Steven M. Jurek Vice President, Regulatory Services