

**Montana-Dakota Utilities Co.
Electric Utility - South Dakota
Estimated TCJA Refund by Rate Class
Docket No. GE17-003**

Rate Class	Total Revenue 1/	Revenue Increase 1/	Total Revenues 1/	% of Total	Allocated Refund 2/	August 2018 Customers	Estimated Avg Refund by Customer
Residential	\$7,150,362	\$322,096	\$7,472,458	51.25%	\$303,105	7,245	\$41.84
Small General	3,163,255	142,514	3,305,769	22.68%	134,135	2,151	\$62.36
Large General	2,902,963	130,761	3,033,724	20.81%	123,075	127	\$969.09
General Space Heating	322,262	14,092	336,354	2.31%	13,662	161	\$84.86
Municipal Lighting	240,674	11,103	251,777	1.73%	10,232	56	\$182.71
Municipal Pumping	101,146	4,562	105,708	0.73%	4,317	54	\$79.94
Outdoor Lighting	<u>68,481</u>	<u>3,087</u>	<u>71,568</u>	<u>0.49%</u>	<u>2,898</u>	<u>599</u>	<u>\$4.84</u>
Total South Dakota	<u><u>\$13,949,143</u></u>	<u><u>\$628,215</u></u>	<u><u>\$14,577,358</u></u>	<u><u>100.00%</u></u>	<u><u>\$591,424</u></u>	<u><u>10,393</u></u>	

1/ Docket No. EL15-024.

2/ 2018 refund amount = \$591,424

**Montana-Dakota Utilities Co.
Gas Utility - South Dakota
Estimated TCJA Refund by Rate Class
Docket No. GE17-003**

Rate Class	Total Revenue 1/	Revenue Increase 1/	Total Revenues 1/	% of Total	Allocated Refund 2/	August 2018 Customers	Estimated Avg Refund by Customer
Residential	\$28,297,821	\$893,137	\$29,190,958	57.87%	\$767,886	54,640	\$14.05
Firm General	19,066,462	303,637	19,370,099	38.41%	509,668	7,608	\$66.99
Small Interruptible							
Sales	114,659					4	
Transportation	162,015					23	
Total Small IT	<u>276,674</u>	<u>1,255</u>	<u>277,929</u>	0.55%	<u>7,298</u>	<u>27</u>	<u>\$270.30</u>
Large Interruptible							
Sales	1,371,375					2	
Transportation	218,612					10	
Total Large IT	<u>1,589,987</u>	<u>7,307</u>	<u>1,597,294</u>	3.17%	<u>42,063</u>	<u>12</u>	<u>\$3,505.25</u>
Total South Dakota	<u><u>\$49,230,944</u></u>	<u><u>\$1,205,336</u></u>	<u><u>\$50,436,280</u></u>	<u><u>100.00%</u></u>	<u><u>\$1,326,915</u></u>	<u><u>62,287</u></u>	

1/ Docket No. NG15-005

2/ 2018 refund amount = \$1,326,915