

<u>Line</u>	<u>Description</u> (a)	<u>Black Hills</u> (b)	<u>East River</u> (c)	<u>South Dakota Gas Amount</u> (d)
	Customer Advances:			
1	13 month average ending June 30, 2013:	\$ 151,630	\$ 626,541	\$ 778,171
2	Less test year 13 month average	108,589	605,074	713,663
3	Difference	<u>\$ 43,041</u>	<u>\$ 21,467</u>	<u>\$ 64,508</u>
	Customer Guarantee:			
4	Average Balance June 30, 2013			\$ 1,926,185
5	Less Test Year Average Balance			1,049,613
6	Difference			<u>\$ 876,572</u>

SOURCES:

Line 1, columns b & c: Response to DR 8-3, Attachment C
Line 1, column d: column b + column c
Line 2, columns b & c: Statement F, Schedule F-1, Page 7 of 7
Line 2, column d: column b + column c
Line 3: line 1 less line 2