

**MONTANA-DAKOTA UTILITIES CO.  
TAXES OTHER THAN INCOME  
GAS UTILITY - SOUTH DAKOTA  
TWELVE MONTHS ENDED JUNE 30, 2012**

<u>Type of Tax</u>	<u>Per Books</u>				<u>Pro Forma Adjustments</u>	<u>Pro Forma</u>	<u>Adjustment No.</u>
	<u>Total Company</u>	<u>Black Hills</u>	<u>East River</u>	<u>Total South Dakota</u>			
<b>Ad Valorem</b>							
Production	\$231,265	\$40,404	\$5,722	\$46,126	(\$228)	\$45,898	
Distribution	3,320,396	355,017	98,946	453,963	32,030	485,993	
General	231,443	67,798	8,947	76,745	4,134	80,879	
Common	382,176	28,444	8,150	36,594	3,657	40,251	
Intangible	17,159	543	0	543	414	957	
<b>Total Ad Valorem Taxes</b>	<b>\$4,182,439</b>	<b>\$492,206</b>	<b>\$121,765</b>	<b>\$613,971</b>	<b>\$40,007</b>	<b>\$653,978</b>	<b>18</b>
<b>O&amp;M Related Taxes - Other</b>							
Payroll Taxes	\$1,433,595	\$255,890	\$51,162	\$307,052	\$21,798	\$328,850	19
Franchise	110,657	0	0	0			
Delaware Franchise	67,699	12,907	2,481	15,388		15,388	
<b>Total O&amp;M Related Taxes</b>	<b>\$1,611,951</b>	<b>\$268,797</b>	<b>\$53,643</b>	<b>\$322,440</b>	<b>\$21,798</b>	<b>\$344,238</b>	
<b>Revenue Taxes</b>							
Montana PSC	\$188,246	0	0	0			
Montana Consumer Counsel	89,665	0	0	0			
South Dakota	79,615	68,391	11,224	79,615	(\$8,417)	\$71,198	20
Wyoming	51,649	0	0	0			
<b>Total Revenue Taxes</b>	<b>\$409,175</b>	<b>\$68,391</b>	<b>\$11,224</b>	<b>\$79,615</b>	<b>(\$8,417)</b>	<b>\$71,198</b>	
<b>Other</b>							
Highway Use Tax	\$778	\$164	\$46	\$210		\$210	
Secretary of State	1,016	194	37	231		231	
<b>Total Other</b>	<b>\$1,794</b>	<b>\$358</b>	<b>\$83</b>	<b>\$441</b>	<b>\$0</b>	<b>\$441</b>	
<b>Total Taxes Other Than Income</b>	<b>\$6,205,359</b>	<b>\$829,752</b>	<b>\$186,715</b>	<b>\$1,016,467</b>	<b>\$53,388</b>	<b>\$1,069,855</b>	