

Cost Category	Rate SVS	Annual Rate SVS Cost Per Customer	Farm Tap Customer	Annual Farm Tap Costs Per Customer	
a. Peaking Facilities	\$ 570,365	\$ 6.57	\$ 570,365	\$ 6.57	
b. Meters	\$ 3,929,512	\$ 45.27	\$ 1,049,180	\$ 12.09	
c. Customer Accounts	\$ 2,841,401	\$ 32.73	\$ 2,841,401	\$ 32.73	
d. Gas Supply (Non PGA)	\$ 164,957	\$ 1.90	\$ 164,957	\$ 1.90	
e. Subtotal	\$ 7,506,235	\$ 86.47	\$ 4,625,902	\$ 53.29	Sum of a. through d.
	Hours	\$/Hr	Per Year		
f. Odorometer (sniff) test - monthly	0.5	\$ 77.00	12	\$ 462.00	
g. Odorizer check - annual	2.5	\$ 77.00	1	\$ 192.50	
h. Subtotal				\$ 654.50	Sum of f. through g.
i. Total Annual Costs Per Farm Tap Customer				\$ 707.79	Sum of e. and h.

Billing Determinants

(a)	Value (b)	
Total SD Bills	1,041,630	From MidAmerican's customer information system
Total SD Customers	86,803	Total SD Bills / 12

a. Estimated Annual Cost of Service Per Farm Tap Customer	\$ 707.79	MidAmerican Estimate
b. Management Fee (9.25%)	\$ 65.47	Line a. x 9.25%
c. Estimated Annual Revenue Requirement Per Farm Tap Customer	\$ 773.26	Line a. + Line b.
d. Total Number of Active Farm Tap Customers	180	
e. Estimated Annual Revenue Requirement	\$ 139,187	Line c. x Line d.
f. Estimated Annual Revenue (exclusive of gas costs) at existing NorthWestern rates	\$ 70,842	Average of 2013-2016
g. Estimated Annual Revenue Deficit	\$ 68,345	Line e. - Line f.
h. Normalized Annual South Dakota PGA Sales Volume (Therms)	106,350,000	MidAmerican Estimate
i. Estimated PGA Impact to Recover Annual Revenue Deficit (\$/Therm)	\$ 0.00064	Line g. / Line h.

Note: Estimates subject to change based on number of customers served and change in any aspect of services provided to customers pursuant to MidAmerican's proposal.

Annual Bill at Current NorthWestern Rates

		2013	2014	2015	2016
Total Usage (Therms)		272,385	282,240	257,465	288,797
	Average	275,222			
Gross Margin (Rate 81M)		\$ 70,246	\$ 72,317	\$ 67,113	\$ 73,694
	Average	\$ 70,842			
Gas Cost		\$ 132,384	\$ 163,784	\$ 122,316	\$ 111,133
	Average	\$ 132,404			
Total Bill		\$ 202,631	\$ 236,100	\$ 189,429	\$ 184,827
	Average	\$ 203,247			