Montana-Dakota Utilities Co.
Docket NG12-008
Cost of Gas
Adjusted Test Year Ended June 30, 2012

Exhibit___(BAM-5)
Page 1 of 1

BLACK HILLS

Line No.	Description	Dk Sales	Dk Adjusted for Distribution Losses	Rate	Cost of Gas	Per Books Cost of Gas	Adjustment
		(a)	(b)	(c)	(d)	(e)	(f)
	Residential - Rate 60						
1	Cost of Gas	2,704,029	2,731,069	4.767 per dk	13,019,007	13,213,392	(194,385)
	Air Force - Rate 641 (Interruptible)						
2	Cost of Gas	299,443	302,437	3.735 per dk	1,129,604	1,148,571	(18,967)
	Firm General - Rate 70 Small Meters						
3	Cost of Gas	423,405	427,639	4.767 per dk	2,038,555	2,075,651	(37,096)
	Firm General - Rate 70 Large Meters						
4	Cost of Gas	1,594,595	1,610,541	4.767 per dk	7,677,449	7,778,152	(100,703)
	Small Interruptible - Rate 71						
5	Cost of Gas	70,818	71,526	3.735 per dk	267,150	344,420	(77,270)
	Large Interruptible - Rate 85						
6	Cost of Gas	65,164	65,816	3.735 per dk	245,821	252,399	(6,578)
	Small Interruptible Transportation - Rate 81						
7	Cost of Gas	261,240	263,852	per dk		10,058	(10,058)
	Large IT Transport - Rate 82						
8	Cost of Gas	755,000	762,550	per dk		30,039	(30,039)
9	**TOTAL BLACK HILLS**				$ 24,377,586	$ 24,852,682	$ (475,096)

EAST RIVER

Line No.	Description	Dk Sales	Dk Adjusted for Distribution Losses	Rate	Cost of Gas	Per Books Cost of Gas	Adjustment
		(a)	(b)	(c)	(d)	(e)	(f)
	Residential - Rate 66						
10	Cost of Gas	302,862	305,891	4.767 per dk	1,458,181	1,490,626	(32,445)
	Firm General - Rate 760 Small Meters						
11	Cost of Gas	91,238	92,150	4.767 per dk	439,281	448,849	(9,568)
	Firm General - Rate 761 Large Meters						
12	Cost of Gas	325,096	328,347	4.767 per dk	1,565,230	1,612,296	(47,066)
	Firm General - Rate 762						
13	Cost of Gas	14,470	14,615	4.767 per dk	69,668	58,472	11,196
14	**TOTAL EAST RIVER**				$ 3,532,360	$ 3,610,243	$ (77,883)
15	**TOTAL SOUTH DAKOTA GAS**				$ 27,909,946	$ 28,462,925	$ (552,979)

Sources:

Columns b & c: MDU Response to DR 9-39
Column d: column b * column c
Column e: BAM-4 pages 1 and 2
Column f: column d less column e
Line 9: sum of lines 1-8
Line 14: sum of lines 10-13
Line 15: sum of lines 9 and 14