THIS FILING IS								
Item 1: X	An Initial (Original) Submission	OR	Resubmission No.					

Form 2 Approved OMB No. 1902-0028 (Expires 09/30/2017)

Form 3-Q Approved OMB No. 1902-0205 (Expires 11/30/2016)



FERC FINANCIAL REPORT FERC FORM No. 2: Annual Report of Major Natural Gas Companies and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. Failure to report may result in criminal fines, civil penalties, and other sanctions provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of a confidential nature.

Exact Legal name of Respondent (Company)	Year/Period of Report
Black Hills Gas Distribution, LLC	End of 12/31/2017

QUARTERLY/ANNUAL REPORT OF	MAJOR NATURAL GAS COMPANIES
IDENTIF	FICATION
01 Exact Legal Name of Respondent	Year/Period of Report
Black Hills Gas Distribution, LLC	End of 2017/Q4
03 Previous Name and Date of Change (If name changed during year)	a strain and a series of the s
04 Address of Principal Office at End of Year (Street, City, State, Zip Code)	
7001 Mt Rushmore Road, Rapid City, SD 57702	
05 Name of Contact Person	06 Title of Contact Person
Robert Amdor	Senior Manager Regulatory
07 Address of Contact Person (Street, City, State, Zip Code)	
1102 E. 1st Street, Papillion, NE 68046-7641	
08 Telephone of Contact Person, Including Area Code:	This Report Is: 10 Date of Report
	(1) X An Original (Mo, Da, Yr):
	(2) A Resubmission
400.004.0007	(2) A Resubmission 4/27/2018
402-221-2227	
ANNUAL CORPORATE (OFFICER CERTIFICATION
The undersigned officer certifies that:	Mark to the control of the control o
	경우 소프랑인 이 경임 및
I have examined this report and to the best of my knowledge, information, and	d belief all statements of fact contained in this report are correct statements of
the business affairs of the respondent and the financial statements, and other	financial information contained in this report, conform in all material respects
to the Uniform System of Accounts.	
경험사는 경우 2의 경기들이다.	
	14.
그렇게 하는 것 않는 기타이 나는	
*	
" w" i si" n	E.F. W. X. C. I. B.
11 Name	12 Title
Marne Jones	Vice President Regulatory
13 Signature	14 Date Signed
a Manual Mun	APN 76,7018
Title 18 LLS C 1001 makes it a crime for any person knowingly and willingly	to make any Agency or Department of the United States any false, fictious or
fraudulent statements as to any matter within its jurisdiction	to make any rigority or population of the states any these and

Name of	Respondent	Thi	s Repor	rt I	S:		Date of Report		Year/Pen	od of Report
		(1)	Х]^	n Original				ł	
Black Hi	ils Gas Distribution, LLC	(2)		1	Resubmission				End of	12/31/2017
		ules	(Natu	ra	Gas Company)		<u> </u>		·	
Enter in are "non	column (d) the terms "none," "not applicable," or "NA" as appropriate, where e," "not applicable," or "NA."	e no i	informat	lio) or amounts have be	en n	eported for certain	pages. Omi	t pages w	here the responses
	Title of Cohestus					_	Peference	Date Re	wisod T	Remarks
	Title of Schedule					l	Reference Page no.	Date Re	viseu	Remarks
Line No.	(a)						(b)	(c)		(d)
140.	(a)					l	(5)	(0)		(0)
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS					t				
1	Statement of Income for the Year			_			114-116			
2	Notes to Financial Statements						122			
	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)					$oxed{\Box}$				
3	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, at	nd De	pletion			_	200-201			
4	Gas Plant in Service					⊢	204-209			
	Construction Work in Progress-Gas					⊢	216			
6	Accumulated Provision for Depreciation of Gas Utility Plant			_		⊢	219		i	NA
8	Gas Stored Miscellaneous Current and Accrued Liabilities / CIAC	_				╁╌	224			
9	Deferred Investment Tax Credits					H	229			NA
10	Miscellaneous Deferred Debits			_		T	233			
	Accumulated Deferred Income Taxes						234-235			
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)									
12	Taxes Accrued, Prepaid, and Charged During Year						262-263			
13	Accumulated Deferred income Taxes-Other Property						274-275			
14	Accumulated Deferred Income Taxes-Other				-		276-277			
	INCOME ACCOUNT SUPPORTING SCHEDULES							-		
15	Gas Operating Revenues						300-301			
16	Revenues, Volumes and Customers by Class						301.1			NA
17	Sales Volumes by Customer Class						301.2			NA
18	Political Expenses						305			
19	Gas Operation and Maintenance Expenses						317-325			
20	Gas Used in Utility Operations						331			
21	Depreciation, Depletion, and Amortization of Gas Plant						336-338			
22	Allocated Utility Plant						351			
23	Plant Acquisition Adjustments						513			NA
24	Sales of Natural Gas by Rate Area						516-517			NA
25	Field and Mainline Sales of Natural Gas						519-520			NA
26	Sales for Resale						521	_		NA
27	Interdepartmental Sales - Natural Gas						523			NA
28	Gas Purchases					L	538			NA NA
29	Franchise Requirements						542			NA
				-		_				

Name o	of Respondent	-	Report Is:	Date of Report	Year/Period	of Report
		(1)	X An Original			
Black H	Hills Gas Distribution, LLC	(2)	A Resubmission		End of	12/31/2017
_		Statement	of Income			
2. Repringular Annual St. Do not 6. Repringular Annual St. Do not 6. Repringular Annual St. Do not 6. Repringular Annual St. Repringular Annual St. Repringular Annual St. St. Annual St. Repringular Annual St. In annual St. Repringular Annual Annua	ir in column (d) the balance for the reporting quarter and in column (e) the balance for the s ort in column (f) the quarter to date amounts for electric utility function; in column (h) the qu	arter to date a arter to date a arter to date a arter to date a to Others, in	mounts for gas utility, and is mounts for gas utility, and is nother utility column in a sir 3 above. 407.2. Indeed, a material amount me which the contingency relables assulting from settlement of any be included at page 122.	n (i) the quarter to date amount (k) the quarter to date amount (k) the quarter to date amount (k) the quarter to a utility department of a utility department of the utility and the tax effects toget any rate proceeding affecting	rtment. Spread the amount(s tility's customers or which ma her with an explanation of the g revenues received or costs	for the prior year quarter. s) over lines 2 thru 26 as ay result in material refund e major factors which incurred for power or gas
15. If th	brain in a look of the provides year signature and all the columns are insufficient for reporting additional utility departments, supply the appropriat	te account title		100000000		
	Title of Account	Reference Page	Total Current Year to	Total Prior Year to Date	Current Three Months Ended	Prior Three Months Ended
		Number	Date Balance	Balance	Quarter Only	Quarter Only
Line			for Quarter/Year	for Quarter/Year	No Fourth Quarter	No Fourth Quarter
No.	(a)	(b)	(c)	(b)	(e)	(f)
1	UTILITY OPERATING INCOME				e in Maria	
2	Gas Operating Revenues (400)	300-301	60,786,657	61,091,732		TAXABLE DESCRIPTION
3	Operating Expenses					
4	Operation Expenses (401)	317-325	27,021,751	23,961,609		
5	Maintenance Expenses (402)	317-325	2,158,551	2,099,697		
6	Depreciation Expense (403)	336-338	9,707,172	9,736,564		2 12 12 2
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0		
8	Amortization and Depletion of Utility Plant (404-405)	336-338	990	990		
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	79 =	
10	Amort, of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)	336-338	0	0		
11	Amortization of Conversion Expenses (407.2)		0	0		
12	Regulatory Debits (407.3)		0	0		
13	(Less) Regulatory Credits (407.4)		0	0		
14	Taxes Other than Income Taxes (408.1)	262-263	1,575,042	1,723,986		
15	Income Taxes-Federal (409.1)	262-263	(6,489,799)	(91,227)		
16	Income Taxes-Other (409.1)	262-263	(36,991)	1 2 1		
17	Provision of Deferred income Taxes (410.1)	234-235	32,768,474	24,147,607		1 1 1 1 1 1 1 1 1 1 1 1 1
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	(28,990,214)	(21,002,918)		
19	Investment Tax Credit Adjustment-Net (411.4)		0	0		
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0		
21	Losses from Disposition of Utility Plant (411.7)		0	0		
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accresion Expense (411.10)		0	0		
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		37,714,976	40,576,308		
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 118, line 27)		23,071,681	20,515,424		
) I					15,

lame of	Respondent		This Report Is:	Date of Report	Teal/Penc	od of Report
			(1) X An Original	1		and the second
lack Hil	ls Gas Distribution, LLC		(2) A Resubmission	on	End of	12/31/2017
	107		Statement of Incor	me		
			death if himself	The bottod		
	Elec. Utility	Elec. Utility	Gas Utility	Gas Utility	Other Utility	Other Utility
	Current	Previous	Current	Previous	Current	Previous
Line	Year to Date	Year to Date	Year to Date	Year to Date	Year to Date	Year to Date
No.	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)
	(g)	(h)	(i)	(j)	(k)	(1)
1	发展的是现在分 类					
2	The state of the state of the state of		60,786,657	61,091,732		
3						
4	man and the second		27,021,751	23,961,609		
5			2,158,551	2,099,697		
6			9,707,172	9,736,564		
7			990	990		
9			0	0		
10			0	0		All armedisky
11			0	0		0.00
12			0	0		
13			0	0	Taran and a second	
14			1,575,042	1,723,986		10 19 17 10 12
15			(6,489,799)	(91,227)		
16			(36,991)	0		and the second second
17			32,768,474 (28,990,214)	24,147,607 (21,002,918)		TOTAL SEC
18			(28,990,214)	0		
19			0	0		
21			0	0		
22			0	0		
23			0	0		
24			0	0	0.000 = 0 - 19	CALL DOWN
		A CONTRACTOR OF THE PARTY OF TH	37,714,976	40,576,308		100
25 26			23,071,681	20,515,424	1 11/19 11 11 11	

Name	or Respondent		s Report Is:	Date of Report		Tear/Per	od of Report	
		(1)	X An Original					
Black I	Hills Gas Distribution, LLC	(2)	A Resubmission			End of	12/31/2017	
			Income (continued)					
	Title of Account	Reference	Total	Total	Current Ti	troe	Prior Three	
	1100 0170000011	Page	Current Year to	Prior Year to Date	Months Er		Months Ended	
			Date Balance		Quarter C			
		Number	I I	Balance			Quarter Only	
Line			for Quarter/Year	for Quarter/Year	No Fourth C	luarter	No Fourth Quarter	
No.	(a)	(b)	(c)	(d)	(0)		(1)	
_	Net Utility Operating Income (Carried forward from page 114)		23,071,681	20,515,424				
_	OTHER INCOME AND DEDUCTIONS							
29	Other Income							
30	Nonutitity Operating Income							
31	Revenues form Merchandising, Jobbing and Contract Work (415)		750,144	2,114,922				
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		609,683	1,642,088				
33	Revenues from Norutility Operations (417)		3,533,622	2,879,675				
34	(Less) Expenses of Nonutility Operations (417.1)		2,986,220	2,753,882				
35	Nonoperating Rental Income (418)							
36	Equity in Earnings of Subsidiary Companies (418.1)	119						
37	Interest and Dividend Income (419)		449,915	256,911				
38	Allowance for Other Funds Used During Construction (419.1)		(20)	(7,175)				
39	Miscellaneous Nonoperating Income (421)		17,560	90,387				
40	Gain on Disposition of Property (421.1)		6,909					
41	TOTAL Other Income (Total of lines 31 thru 40)		1,162,227	738,750				
42	Other Income Deductions							
43	Loss on Disposition of Property (421.2)							
44	Miscellaneous Amortization (425)							
_	Donations (426.1)	340	23,948	74,745				
48	Life Insurance (426.2)							
47	Penalties (426.3)		105	626				
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		49,385	35,040			· · · · · · ·	
49	Other Deductions (426.5)		84,233	31,984				
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	157,671	142,395				
51	Taxes Applic, to Other Income and Deductions							
52	Taxes Other than Income Taxes (408.2)	262-263	29,795	121,831			· · · · · · · · · · · · · · · · · · ·	
53	Income Taxes-Federal (409.2)	262-263	398,763	91,227				
54	Income Taxes-Other (409.2)	262-263	36,991					
55	Provision for Deferred Income Taxes (410.2)	234-235	-					
56	(Less) Provision for Deferred Income Texes-Credit (411.2)	234-235	-			-		
57	Investment Tax Credit Adjustments-Net (411.5)	207200	 					
58	(Less) Investment Tax Credits (420)							
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-59)		463,549	213,058				
	Net Other Income and Deductions (Total of lines 41, 50, 59)		541,008	383,297				
60	INTEREST CHARGES		041,000	500,257	<u> </u>		-	
61							 	
62 63	Interest on Long-Term Debt (427) Amortization of Debt Disc. and Expense (428)	258-259			 		 	
		230-238		<u> </u>	 			
	Amortization of Loss on Reacquired Debt (428.1)	258-259	1		-	-		
65	(Less) Amortization of Premium on Debt-Credit (429)	236-239						
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		44.755.502	12,609,318			<u> </u>	
67	Interest on Debt to Associated Companies (430)	340	11,755,597					
68	Other Interest Expense (431)	340	(5,842)	(7,050)	 			
69	(Loss) Allowance for Borrowed Funds Used During Construction-Credit (432)		90,577	119,104	 		 	
70	Net Interest Charges (Total of lines 62 thru 69)		11,659,177	12,483,164	 			
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		11,953,510	8,415,557				
72	EXTRAORDINARY ITEMS		 	 	 		 	
73	Extraordinary Income (434)		 				 	
74	(Less) Extraordinary Doductions (435)			<u> </u>	1		-	
75	Net Extraordinary Items (Total of line 73 less line 74)			 	-		 	
76	Income Taxes-Federal and Other (409.3)	262.263					 	
77	Extraordinary items after Taxes (Total of line 75 less line 76)	<u> </u>		0447.555			ļ	
78_	Net Income (Total of lines 71 and 77)	L	11,953,510	8,415,557			L	

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report						
	(1) X An Original								
Black Hills Gas Distribution, LLC	(2) A Resubmission		End of 12/31/2017						
Notes to Financial Statements									

- 1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the nublic or shareholders.
- 2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on tournulative preferred stock.
- 3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan. (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs.
- 4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement.
- 5. Provide a list of all environmental credits received during the reporting period.
- Provide a summary of revenues and expenses for each tracked cost and special surcharge.
- 7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
- 8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
- 9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
 10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
- 11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
- 12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
- 13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
- 14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
- 15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.
- 1. See notes to the Consolidated Financial Statements in the Annual Report on Form 10-K at the link provided in item 15.
- 2. See Note 19 in the Notes to the Consolidated Finanical Statements in the Annual Report on Form 10-K.
- 3. See Note 18 in the Notes to the Consolidated Finanical Statements in the Annual Report on Form 10-K.
- 4. See Note 8 in the Notes to the Consolidated Finanical Statements in the Annual Report on Form 10-K.
- 5. None
- 6. N/A
- 7. N/A
- 8. N/A

Name of Respondent	This Report is:	Date of Report	Year/Period of	Report					
	(1) X An Original								
Black Hills Gas Distribution, LLC	(2) A Resubmission		End of	12/31/2017					
	Notes to Financial Statements	5							
See notes to Consolidated Financial Statements in the Annual report on Form 10-K at the link provided in item 15									
The second secon									
2. See Note 19 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K									
O NI A AND THE NI AND THE STATE OF THE STATE									
3. See Note 18 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K									
				ł					
4. See Note 8 in the Notes to the Consolidated Financial Statements in the	Annual Report on Form 10-K								
5. None									
6. N/A									
7. N/A									
8. N/A	Annual Roport on Form 10.K								
See Note 2 in the Notes to the Consolidated Financial Statements in the	e Annual Report on Form 10-R								
10 N/A									
11 N/A									
12 N/A									
13 See 3Q-16 10Q published with the SEC									
14 See 3Q-16 10Q published with the SEC, all significant subsequent even	nts have been disclosed in the 10Q a	and 10K for fiscal year 2016							
1									
15 https://www.sec.gov/Archives/edgar/data/1130464/0001130464170000	010/bkh10k122016.htm								
FERC FORM NO. 2 (REV 12-07)	Page 122.2								

Name	of Respondent	This Re	eport	ls:	Date of Report	Year/Period of Report
1		lo [X /	An Original		
Black L	fills Gas Distribution, LLC	(2)	_	A Resubmission		End of 12/31/2017
Lindux I					tion Americation and Danistics	
<u> </u>	Summary of Utility Plant and A	ccumul	igi60	Provisions for Deprecia	ation, Amortization and Depletion	
		ttem				Total Company
Line		(2)				For the Current
No.						Quarter/Year
1	UTILITY PLANT					
2	In Service			· · · · · · · · · · · · · · · · · · ·		
3	Plant in Service (Classified)					292,187,525
4	Property Under Capital Leases					
5	Plant Purchased or Sold					
- 6	Completed Construction not Classified					12,656,214
7	Experimental Plant Unclassified					
8	TOTAL Utility Plant (Total of lines 3 thru 7)					304,843,739
9	Leased to Others					
10	Held for Future Use					
11	Construction Work in Progress					272,704
12	Acquisition Adjustments					
13	TOTAL Utility Plant (Total of lines 8 thru 12)					305,116,443
14	Accumulated Provisions for Depreciation, Amortization, & Depletion					122,413,836
15	Net Utility Plant (Total of lines 13 and 14)					182,702,607
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION	AND DEP	LETIC)N		
17	In Service:					
18	Depreciation					122,413,838
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights					
20	Amortization of Underground Storage Land and Land Rights					
21	Amortization of Other Utility Plant					
22	TOTAL in Service (Total of lines 18 thru 21)					122,413,836
23	Leased to Others					
24	Depreciation					
25	Amortization and Depletion					
26	TOTAL Leased to Others (Total of lines 24 and 25)					
27	Held for Future Use					
28	Depreciation					
29	Amortization					
30	TOTAL Held for Future Use (Total of lines 28 and 29)					
31	Abandonment of Losses (Natural Gas)					
32	Amortization of Plant Acquisition Adjustment					
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30,	31, and 3	2)			122,413,838
ł						
1						
1						
1						
1						

	dent	This Report Is: (1) X An Original	Date of Report	Year/Period of Report
Black Hills Gas Dis	stribution, LLC	(2) A Resubmission		End of 12/31/2017
		nt and Accumulated Provisions for Depreci	ation, Amortization and Depl	
17	Electric	Gas	Other (specify)	Common
Line	(c)	(d)	(e)	(f)
No.			Mar and the second second	
2				
3		292,187,525	A STATE OF THE PARTY OF THE PAR	
4		0		
5		0		
6		12,656,214		
7		0		
8		304,843,739		
9		0		
10		0		
11		272,704	-02	The second secon
12	Search and the Search S	0 305,116,443		
14		122,413,836		
15	POLICIAL GENERAL MODERN	182,702,607		
16				第19第2次的 从影像是5000
17				《美国大学》中国建一种主要 。
18		122,413,836		The state of the s
19		0		
20		0		
21		0		
22		122,413,836	以12.000 YOU THE THE THE THE	CONTRACTOR VICE TO
23		0	AND THE REAL PROPERTY.	The first of the same of the s
24 25		0		Bog-role #
26		0		
27				
28		0	THE THEOREM STATES AND A STATE OF	
29		0		
30		0		
31		0		THE CONTRACTOR AS A SECOND
32		0		
33		122,413,836		

Name of	Respondent	This Report Is:	Date of Report	Year/Period o	f Report					
	·	(1) X An Original								
			1	!	40/04/0047					
Black Hi	ills Gas Distribution, LLC	(2) A Resubmission		End of	12/31/2017					
	Gas Plant in S	ervice (Accounts 101, 102, 1	103, and 106)							
1. Rep	Report below the original cost of gas plant in service according to the prescribed accounts.									
2. In ac	dition to Account 101, Gas Plant in Service (Classified), this	page and the next include Account	102, Gas Plant Purchased or Sol	d, Account 103	i, Experimental					
	nt Unclassified, and Account 106, Completed Construction No									
3. Inct										
4. End	lose in parenthesis credit adjustments of plant accounts to inc	licate the negative effect of such a	eccounts.							
5. Cla	ssify Account 106 according to prescribed accounts, on an es	timated basis if necessary, and inc	lude the entries in column (c).Also	to be included	in column (c) are					
entries f	or reversals of tentative distributions of prior year reported in assified to primary accounts at the end of the year, include in o	column (b). Likewise, if the respon-	dent has a significant amount of pl	ant retirements	Which have not					
entor to	the account for accounts at the end of the year, include in the account for accumulated depreciation provision. Include a	Iso in column (d) reversals of tenta	ative distributions of prior vear's un	classified retin	ements. Attach					
	nental statement showing the account distributions of these ter									
	Account		Balance At	P	Additions					
Line No.			Beginning of Year							
	(a)		(b)	<u> </u>	(c)					
1	INTANGIBLE PLANT									
2	301 Organization									
3	302 Franchises and Consents		32,990							
4	303 Miscellaneous Intangible Plant		161,504	 						
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)		194,494		0					
6	PRODUCTION PLANT									
7	Natural Gas Production and Gathering Plant		_	-						
8 9	325.1 Producing Lands 325.2 Producing Leaseholds			+						
10	325.3 Gas Rights			 						
11	325.4 Rights-of-Way		 	 						
12	325.5 Other Land and Land Rights	· · · · · · · · · · · · · · · · · · ·								
13	326 Gas Well Structures			<u> </u>						
14	327 Field Compressor Station Structures									
15	328 Field Measuring and Regulating Station Equipment									
16	329 Other Structures									
17	330 Producing Gas Wells-Well Construction									
18	331 Producing Gas Wells-Well Equipment									
19	332 Field Lines			ļ						
20	333 Field Compressor Station Equipment			ļ						
21	334 Field Measuring and Regulating Station Equipment			 						
22	335 Drilling and Cleaning Equipment		<u> </u>	 						
23	336 Purification Equipment 337 Other Equipment			 						
25	338 Unsuccessful Exploration and Development Costs			†						
26	339 Asset Retirement Costs for Natural Gas Production and		·							
27	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru	26)	0	 	0					
28	PRODUCTS EXTRACTION PLANT									
29	340 Land and Land Rights									
30	341 Structures and Improvements									
31	342 Extraction and Refining Equipment									
32	343 Pipe Lines			ļ						
33	344 Extracted Products Storage Equipment		<u> </u>	<u> </u>						
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Name of F	Respondent	Th	is Repo	rt Is:	Date of Report	Year/Period	of Report
		(1)	Х	An Original			
Diselet IIII	Con Biotribution 11.0	(2)		A Resubmission		End of	12/31/2017
Black Hills	s Gas Distribution, LLC	(2)	-	117 AU 1140 11 AU	<u></u>	Elia oi	12/01/2017
- Company		Gas Plant in Servic	e (Acc	ounts 101, 102, 103, and	106) (continued)		rold socious amissions of
	the reversals of the prior years tentative account dist nt's reported amount for plant actually in service at e		ts. Care	ful observance of the above in	istructions and the texts of Acco	ount 101 and 106 Will a	rold serious offissions of
6. Show	v in column (f) reclassifications or transfers within utili	ty plant accounts. Include	also in	column (f) the additions or re-	ductions of primary account clas	sifications arising from	distribution of amounts
initially red	corded in Account 102. In showing the clearance of A) only the offset to the debits or credits to primary acc	Account 102, include in co count classifications.	olumn (e	e) the amounts with respect to	accumulated provision for depre	eciation, acquisition ad	ustments, etc., and show in
	Account 399, state the nature and use of plant include		ubstant	ial in amount submit a suppler	mentary statement showing suba	account classification of	f such plant conforming to
	ements of these pages.	so in this account and in s	abatant	ad in directing opening a cappion			
					14		
For e	each amount comprising the reported balance and ch in filed with the Commission as required by the Unifor	anges in Account 102, st m System of Accounts, or	ate the	property purchased or sold, na e of such filing.	ame of vendor or purchaser, and	date of transaction. If	proposed journal entries
	Retirements	Adjustments			Transfers		Balance at
Line	7.0	(-)			(f)	1	End of Year (g)
No.	(d)	(e)	S. Lin		(I)		(9)
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(FEAS	AND THE PARTY OF	100					
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1	Name of Respondent				nt is:	Date of Report	Year/Period of Report
Gas Plant in Barrides (Accounts 101, 102, 103, and 108) (continued) Account Account Account Accounts Accounts Accounts Accounts Accounts Bedance A Accidions Degratery of Year (c) 34 364 Compressor Equipment 35 364 Com Measuring and Registry Equipment 36 347 COME Equipment 37 34 Assac Retrievent Costs for Products Extraction Plant 37 37 34 Assac Retrievent Costs for Products Extraction Plant 38 37 TOTAL, Returnat Extraction Plant (Cinter Total of Times 29 and 39) 39 70 TOTAL, Measuring and Registry of Times 27 and 39) 40 70 TOTAL, Measuring Compress Plant 41 70 TOTAL Measuring Compress Plant 42 30 Assac Retrievent Costs for Total of Times 29 and 39) 43 TOTAL Production Plant (Cinter Total of Times 29 and 39) 44 70 TOTAL Measuring Compress Plant 45 30 Assac Retrievent Costs for Total of Times 29 and 39) 46 70 Annual Costs of Total Assacration Plant (Cinter Total of Times 29 and 39) 47 30 Annual Costs of Total Assacration Plant (Cinter Total of Times 29 and 39) 48 30 Annual Costs of Total Assacration Plant (Cinter Total of Times 29 and 49) 49 30 Annual Costs of Total Assacration Plant (Cinter Total of Times 29 and 49) 40 30 Annual Costs of Total Assacration Plant (Cinter Total of Times 29 and 49) 41 37 Annual Costs of Total Assacration Plant (Cinter Total of Times 29 and 49) 42 30 Annual Costs of Total Cinter Total of Times 29 and 49) 43 35 Annual Costs of Total Cinter Total of Times 29 and 49) 44 30 Annual Costs of Total Cinter Total of Times 29 and 49) 45 36 Annual Costs of Total Cinter Total of Times 20 and 49) 46 36 Annual Costs of Total Cinter Total of Times 20 and 49) 47 30 Annual Costs of Total Cinter Total of Times 20 and 49) 48 36 Annual Costs of Times 20 and 49 and			(1)	[x	An Original	·	
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Account Behavior A According Behavior A According Behavior A Beyoning of Very Behavior (a) Behavior A Beyoning of Sequence (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	DISCK F			<u></u>		C) (continued)	
Beginning of Year	L		rce (/	ACCO	ounes 101, 102, 103, and 10		A
No. 19	l ine	Account					Additions
36 Set Compressor Equipment 37 Set Casa Manauring and Regulating Equipment 38 Set Casa Manauring and Regulating Equipment 39 Set Casa Manauring and Regulating Equipment 31 Set Asset Recircionnel Costs for Products Education Plant 31 TOTAL Rectant Clear Products Plant (Enter Total of New 39 Nov 37) 32 TOTAL Rectant Clear Products Plant (Enter Total of New 39 Nov 37) 33 TOTAL Rectant Clear Products Plant (Enter Total of New 39 Nov 37) 44 TOTAL Rectant Clear Products Plant (Enter Total of New 39 Nov 37) 45 Notification Plant (Enter Total of New 39 Nov 37) 46 Novice Plant (Enter Total of New 30 Nov 40) 47 TOTAL Production Plant (Enter Total of New 30 Nov 40) 48 Novice Plant (Enter Total of New 30 Novice Plant						Beginning of Year	
38 AU Com Requirement 39 AU Com Englander 30 TOTAL Rectinguishment Coals for Products Estimation Plant 1 30 TOTAL Products Edited Private (Entire Total of Times 2 that 3) 31 TOTAL Standard Care Industry Private (Entire Total of Times 2 that 3) 41 Authorization of Law Production Plant (Entire Total of Times 2 that 3) 42 MANUFAL CARS STORAGE AND PROCESSING PLANT 43 TOTAL Production Plant (Entire Total of Times 2 that 4) 43 AUTHORA CARS STORAGE AND PROCESSING PLANT 44 AUTHORA CARS STORAGE AND PROCESSING PLANT 45 Soot Land 46 Soot Land 47 Soot Hand 48 Soot Land 49 Soot Land 49 Soot Land 40 Soot Land 40 Soot Land 40 Soot Land 41 Soot Land 42 Soot Land 43 Soot Land 44 Soot Land 45 Soot Land 46 Soot Land 47 Soot Personnel Landsholds and Rights 48 Soot Land 49 Soot Personnel Landsholds and Rights 40 Soot Land 40 Soot Land 41 Soot Land 42 Soot Land 43 Soot Land 44 Soot Land 45 Soot Land 46 Soot Land 47 Soot Land 48 Soot Land 49 Soot Land 40 Soot Land 40 Soot Land 40 Soot Land 40 Soot Land 41 Soot Land 42 Soot Land 43 Soot Land 44 Soot Land 45 Soot Land 46 Soot Land 47 Soot Land 48 Soot Land 49 Soot Land 40 Soot Land 41 Land 42 Soot Land 43 Soot Land 44 Soot Land 45 Soot Land 46 Soot Land 47 Soot Land 48 Soot Land 48 Soot Land 49 Soot Land 49 Soot Land 40		(a)				(b)	(c)
32	34	345 Compressor Equipment					
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383.4 Measuring and Regulating Equipment 383.5 Other Equipment 89 363.6 Asset Retirement Costs for Other Storage Plant 89 TOTAL Other Storage Plant (Enter Total of lines 58 thru 68) 9 0 70 Base Load Liquefied Natural Gas Terminaling and Processing Plant 71 384.1 Land and Land Rights 72 384.2 Structures and Improvements 73 364.3 LNG Processing Terminal Equipment 74 364.4 LNG Transportation Equipment 75 364.5 Measuring and Regulating Equipment 76 364.6 Compressor Station Equipment 77 364.7 Communications Equipment 78 364.8 Other Equipment 79 364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas	-						
383.5 Other Equipment 68 363.6 Asset Retirement Costs for Other Storage Plant 69 TOTAL Other Storage Plant (Enter Total of lines 58 thru 68) 70 Base Load Liquefied Natural Gas Terminating and Processing Plant 71 384.1 Land and Land Rights 72 384.2 Structures and Improvements 73 384.3 LNG Processing Terminal Equipment 74 364.4 LNG Transportation Equipment 75 384.5 Measuring and Regulating Equipment 76 384.6 Compressor Station Equipment 77 384.7 Communications Equipment 78 384.8 Other Equipment 79 364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas			-				
68 363.6 Asset Retirement Costs for Other Storage Plant 69 TOTAL Other Storage Plant (Enter Total of lines 58 thru 68) 70 Base Load Liquefied Natural Gas Terminating and Processing Plant 71 384.1 Land and Land Rights 72 384.2 Structures and Improvements 73 384.3 LNG Processing Terminal Equipment 74 364.4 LNG Transportation Equipment 75 364.5 Measuring and Regulating Equipment 76 364.6 Compressor Station Equipment 77 384.7 Communications Equipment 78 364.8 Other Equipment 79 364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas							
69 TOTAL Other Storage Plant (Enter Total of lines 58 thru 68) 70 Base Load Liquefied Natural Gas Terminating and Processing Plant 71 384.1 Land and Land Rights 72 384.2 Structures and Improvements 73 384.3 LNG Processing Terminal Equipment 74 384.4 LNG Transportation Equipment 75 384.5 Measuring and Regulating Equipment 76 384.6 Compressor Station Equipment 77 384.7 Communications Equipment 78 384.8 Other Equipment 79 384.9 Asset Retirement Costs for Base Load Liquefied Natural Gas							
70 Base Load Liquefled Natural Gas Terminaling and Processing Plant 71 384.1 Land and Land Rights 72 384.2 Structures and Improvements 73 384.3 LNG Processing Terminal Equipment 74 384.4 LNG Transportation Equipment 75 384.5 Measuring and Regulating Equipment 76 384.6 Compressor Station Equipment 77 384.7 Communications Equipment 78 384.8 Other Equipment 79 384.9 Other Equipment 79 364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas						0	0
71 364.1 Land and Land Rights 72 364.2 Structures and Improvements 73 364.3 LNG Processing Terminal Equipment 74 364.4 LNG Transportation Equipment 75 364.5 Measuring and Regulating Equipment 76 364.6 Compressor Station Equipment 77 364.7 Communications Equipment 78 364.8 Other Equipment 79 364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas						· ·	
72 384.2 Structures and Improvements 73 384.3 LNG Processing Terminal Equipment 74 384.4 LNG Transportation Equipment 75 384.5 Measuring and Regulating Equipment 76 384.6 Compressor Station Equipment 77 384.7 Communications Equipment 78 384.8 Other Equipment 79 384.9 Other Equipment 79 384.9 Asset Retirement Costs for Base Load Liquefied Natural Gas	_						
73 384.3 LNG Processing Terminal Equipment 74 384.4 LNG Transportation Equipment 75 384.5 Measuring and Regutating Equipment 76 384.6 Compressor Station Equipment 77 384.7 Communications Equipment 78 384.8 Other Equipment 79 384.9 Other Equipment 79 384.9 Asset Retirement Costs for Base Load Liquefied Natural Gas							
74 384.4 LNG Transportation Equipment 75 384.5 Measuring and Regulating Equipment 76 384.6 Compressor Station Equipment 77 384.7 Communications Equipment 78 384.8 Other Equipment 79 384.9 Other Equipment 79 364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas	$\overline{}$						
75 384.5 Measuring and Regulating Equipment 76 384.6 Compressor Station Equipment 77 384.7 Communications Equipment 78 384.8 Other Equipment 79 364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas	$\overline{}$						
76 364.6 Compressor Station Equipment 77 364.7 Communications Equipment 78 364.9 Other Equipment 79 364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas	74	364.4 LNG Transportation Equipment				 	
77 364.7 Communications Equipment 78 364.9 Other Equipment 79 364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas	75	364.5 Measuring and Regulating Equipment					
78 364.8 Other Equipment 79 364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas	76	364.6 Compressor Station Equipment					
79 364.9 Asset Retirement Costs for Base Lead Liquefied Natural Gas	77	364.7 Communications Equipment					
	78	364.8 Other Equipment					
80 TOTAL Base Load Liquefled Nat'l Gas, Terminating and Processing Plant (Lines 71 - 79) 0 0	79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas					
	80	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and Processing Plant (Lines 71	- 79)			0	0
1							

(1) X An Original (2) A Resubmission ervice (Accounts 101, 102, 103) djustments (e)	3, and 106) (continued) Transfers (f)	End of 12/31/2017 Balance at End of Year (g)
(2) A Resubmission ervice (Accounts 101, 102, 103	Transfers	Balance at End of Year (g)
ervice (Accounts 101, 102, 103 ijustments	Transfers	Balance at End of Year (g)
ljustments	Transfers	End of Year (g)
1		End of Year (g)
(e)	(f)	(9)
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Name o	of Respondent	This	Rep	ort Is:	Date of Report	Year/Period of Report		
		(1) X An Original						
Dinet L	tills Gas Distribution, LLC	(2)		A Resubmission	1	End of 12/31/2017		
Diack F			느	<u> </u>		12012011		
	Gas Plant in S	iervic	:е (A	ccounts 101, 102, 103,				
Line	Account				Balance At	Additions		
No.					Beginning of Year			
	(a)				(b)	(c)		
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57, 69, 80))			0	0		
82	TRANSMISSION PLAN							
83	365.1 Land and Land Rights							
84	365.2 Rights-of-Way							
					 			
85	366 Structures and Improvements							
86	387 Mains							
87	368 Compressor Station Equipment							
88	369 Measuring and Regulating Station Equipment							
89	370 Communication Equipment				<u> </u>			
90	371 Other Equipment							
91	372 Asset Retirement Costs for Transmission Plant							
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	0	0					
93	DISTRIBUTION PLANT			· · · · · · · · · · · · · · · · · · ·				
94	374 Land and Land Rights		-		4,960,114	105,407		
95	375 Structures and Improvements				4,682,167	2,323		
	376 Mains				156,399,120	14,815,819		
96								
97	377 Compressor Station Equipment				0	0		
98	378 Measuring and Regulating Station Equipment-General	7,067,816	582,379					
99	379 Measuring and Regulating Station Equipment-City Gate	4,672,030	14,400					
100	380 Services				30,296,365	1,836,170		
101	381 Meters				24,362,066	167,912		
102	382 Meter Installations				6,612,947	1,073,128		
103	383 House Regulators				8,315,652	878,227		
104	384 House Regulator Installations				1,675,182	21,541		
105	385 Industrial Measuring and Regulating Station Equipment				3,712,047	87,339		
106	386 Other Property on Customers' Premises				53,961			
107					299,872	36,097		
-	387 Other Equipment				289,012	30,007		
108	388 Asset Retirement Costs for Distribution Plant							
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)				253,109,339	19,620,742		
110	GENERAL PLANT							
111	389 Land and Land Rights				379,884			
112	390 Structures and Improvements				2,505,067	48,939		
113	391 Office Furniture and Equipment				26,734,654	170,745		
114	392 Transportation Equipment				12,425,600	1,301,078		
115	393 Stores Equipment				28,177			
116	394 Tools, Shop, and Garage Equipment				4,781,657	185,357		
117	395 Laboratory Equipment				0			
118	396 Power Operated Equipment			· -	3,062,565			
119					150,910	7,965		
	397 Communication Equipment					7,800		
120	398 Miscellaneous Equipment				202,793	1711001		
121	Subtotal (Enter Total of lines 111 thru 120)				50,271,307	1,714,084		
122	399 Other Tangible Property				0			
123	399.1 Asset Retirement Costs for General Plant				0			
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)				50,271,307	1,714,084		
125	TOTAL (Accounts 101 and 106)				303,575,140	21,334,826		
126	Gas Plant Purchased (See Instruction 8)				0			
127	(Less) Gas Plant Sold (See Instruction 8)				0			
					0			
128	Experimental Gas Plant Unclassified					74 224 222		
129	TOTAL Gas Plant in Service (Enter Total of lines 125 thru 128)				303,576,140	21,334,826		
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ı								

	Respondent	This Report Is:		Year/Period of Report
ack Hills	s Gas Distribution, LLC	(2) A Res	submission	End of 12/31/2017
			1, 102, 103, and 106) (continued)	
Line	Retirements	Adjustments	Transfers	Balance at
No.				End of Year
	(d)	(e)	(f) 0	(9)
81	0	0		U
82 83		-		0
84				0
85				0
86				0
87		 		0
88		·		0
89				0
90				0
91				0
92	0	0	0	0
93				
94	13,057	4,577	72,091	5,129,132
95	139,882		(167)	4,544,441
96	1,520,102	(6,691,723)	(674,454)	162,328,660
97				0
98	768,447	6,801	(1,430)	6,887,119
99	317,630			4,368,800
100	574,374	(1,586,610)	600,965	30,572,516
101	915,647	359,605	846,206	24,820,142 7,387,500
102	298,575			9,174,665
103	19,214			1,696,481
104	242	123,060	257,414	4,148,682
105	31,178	123,000	201,414	53,961
107		2,332		338,301
108		2,002	+	0
109	4,598,348	(7,781,958)	1,100,625	261,450,400
110	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , ,		
111		14,805		394,689
112	3,580	176,410	1,689	2,728,525
113	98,750	(8,222,250)	(1,689)	18,582,710
114	815,831	50,873	98,323	13,060,043
115		1		28,178
116	20,962	19,564	39,968	5,005,584
117		8,198		8,198 3,062,919
118		354	(15,074)	155,262
119	447	11,461 1,695	(31,304)	172,737
120 121	939,570	(7,938,889)	91,913	43,198,845
121	737,370	(1,530,005)	81,010	0
123			<u> </u>	0
124	939,570	(7,938,889)	91,913	43,198,845
125	5,537,918	(15,720,847)	1,192,538	304,843,739
126				0
127				0
128				0
	5,537,918	(15,720,847)	1,192,538	304,843,739

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Name o	of Respondent	This	Repor	_		Date of Report		Year/Period of Report	
		(1)	X	An O	riginal				
Black H	Hills Gas Distribution, LLC	(2)		A Re	submission			End of 12/31/2017	
	Constru				rogress-Gas (Accou	ınt 107)			
1. Rep	ort below descriptions and balances at end of year of projects in process of c	onstr	ction	(Acco	unt 107).				
2. Sho	2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).								
3. Min	3. Minor projects (less than \$1,000,000) may be grouped.								
	Description of Project				i	uction Work in		Estimated Additional Cost of Project	
Line No.					1	gress-Gas count 107)		COST OF FTOPOS	
	(a)					(b)	(c)		
1	\/								
2	Minor projects for distribution plant					239,546			
3	тино, ргојома на манот риви								
\vdash	Affine projections for accomplaint	-	•			33,158			
	Minor projections for general plant				 	, .00			
5									
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44									
45	Total					272,704		0	
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1									

Name of Respondent			Report Is:	Date of Report		Year/Penco of Report					
)	(1)	X An Original								
31 <u></u> 1-			A Resubmission			End of	12/31/2017				
SIRCK H		(2)		<u> </u>		Elia oi	12/3/1/2017				
	Accumulated Provision	for	Depreciation of Gas Utilit	y Plant (Account 1	08)						
	ain in a footnote any important adjustments during year.										
	ain in a footnote any difference between the amount for book cost of	plar	it retired, line 10, column (c), a	nd that reported for gas	s plant in service	e, page 204	-209, column (d),				
	ng retirements of nondepreciable property.										
3. The p	The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the spondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary										
espond Losina	entries to tentatively functionalize the book cost of the plant retired. I	n ac	tdition, include all costs include	d in retirement work in	progress at ye	ar end in the	appropriate functional				
	eations.										
l. Show	v separately interest credits under a sinking fund or similar method o	f de	preciation accounting.				1				
i. At line	es 7 and 14, add rows as necessary to report all data. Additional row	vs sl	nould be numbered in sequenc	e, e.g., 7.01, 7.02, etc.							
	ltem		Total	Gas Plant in	Gas Plant	Heid	Gas Plant Leased				
Line			(c+d+e)	Service	for Future	Use	to Others				
No.	(a)		(b)	(c)	(d)	1	(e)				
	Section A. BALANCES AND CHANGES DURING YEAR		(0)	(0)	(-)		3-7				
1	Balance Beginning of Year		130,409,051	130,409,051		7					
2	Depreciation Provisions for Year, Charged to	_	100,100,001	100 100 001							
3	(403) Depreciation Expense		9,707,172	9,707,172							
4	(403.1) Depreciation Expense for Asset Retirement Costs		0	0							
5	(413) Expense of Gas Plant Leased to Others		0								
6	Transportation Expenses - Clearing		1,504,074	1,504,074							
7	Other Clearing Accounts		0	1,000,100							
8	Other Clearing Accounts Other Clearing (Specify) (footnote details):		0								
9	Curai Cicaring (opecity) (10001000 octains).		0								
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)		11,211,246	11,211,246							
	Net Charges for Plant Retired:		11,2.1,2.10								
11	Book Cost of Plant Retired		(5,282,407)	(5,282,407)							
13	Cost of Removal		(761,115)	(761,115)							
14	· · · · · · · · · · · · · · · · · · ·		192,170	192,170		-					
	Salvage (Credit) TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)		(5,851,352)	(5,851,352)							
15	Other Debit or Credit Items (Describe) (footnote details): See below		(13,355,109)	(13,355,109)							
16 17	Other Debit of Credit fierris (Describe) (routible deteils). See Delow		0	(10,000,100)							
18	Book Cost of Asset Retirement Costs		0								
19	Balance End of Year (Total of lines 1,10,15,16 and 18)		122,413,836	122,413,836							
-19	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL		0	122,770,000							
	CLASSIFICATIONS		0								
21	Productions-Manufactured Gas		0								
22	Production and Gathering-Natural Gas		0								
23	Products Extraction-Natural Gas		0								
24	Underground Gas Storage		0				_				
25	Other Storage Plant		0								
26	Base Load LNG Terminaling and Processing Plant		0								
27	Transmission		0								
28	Distribution		109,566,329	109,566,329							
29	General		12,847,507	12,847,507							
30	TOTAL (Total of lines 21 thru 29)		122,413,836	122,413,836							
	Line 16:										
	Currrent year corporate allocations		\$3,078,677								
	Reverse out prior year corp allocations \$		(12,544,458)								
	Miscellaneous adjustments \$		(3,889,328)								
	Total	(\$13,355,109)								

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

- 1. Report the amount and description of other current and accrued liabilities at end of year.
- 2. Minor items may be grouped under appropriate title.

Lina	Item			Balance
Line	item			nd of Year
No.	(-1			
	(a)			(b)
1	242003 Accrued Benefits-Compensated Absences		\$	619,8
2	242009 SFAS 106 Current Portions			369,0
3	242013 Accrued Benefits 401K			87,1
4	242019 Accrued Energy Aid Assistance			5
5	242028 Accrued Uncl Checks/Escheats			22,9
6	242041 Accrued Incentive			351,2
7	242045 Accrued Payroll			283,6
8	242046 Accrued EE Reimbursed Exp			20,1
9	242500 Accrued LT Liabilities			377,2
10	242560 Accrued Liab ST Neg Bal Reclass			3
11	242999 Accrued Other			2,054,4
12				
13				
14				
15				
16		TOTAL	\$	4,186,5
	CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)			
Line				Balance
No.	List advances by departments		E	nd of Yea
	(a)			(b)
17	Gas		\$	16,4
18				
19				
20		;		
21		TOTAL	\$	16,4

Name	of Respondent	This Repo	rt ls:	Date of Report		Year/Period	d of Report
	· gan		An Original		Long I		
Black L	Hills Gas Distribution, LLC		A Resubmission			End of	12/31/2017
DIAUK F	mio das Distribution, ELO		eferred Debits (Accour	nt 186)			
1 Per	ort below the details called for concerning miscellane		Debits (Accour	100)	Total No.		
	any deferred debit being amortized, show period of a						
	or items (less than \$250,000) may be grouped by class						
2	Description of Miscellaneous	Balance at	Debits	Credits	Credit	s	Balance At
	Deferred Debits	Beginning				- 1	End of Year
Line No.		of Year		Account	Amour	nt .	
140.				Charged			
	(a)	(b)	(c)	(d)	(e)		(f)
1	Deferred asset other	511,139	1,238,096		(1,749,2	36)	0
2	FL&U		612,063				612,063
3							
4			ere over 1975 to ca	4	1 000		
5	1,505 .27					-	
6				1500 1 200			1
7				3.3.2		500	
8			201				
9							
10							1
11							
12					100		
13				15.11			1
15	1, 21		(a) (b)				
16	The same of the sa						On the state of th
17							
18							
19							
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21							
22							
23							
24							
25	-17						181
26							
27							
28	72						
29							
30							
31							12
33							
34							
35	1,19,19						
36	3						
37							
38			THE PARTY OF THE P				
39	Miscellaneous Work in Progress						
40	Total	511,139	1,850,160	100	(1,749,	236)	612,063
				1			

Name	of Respondent	This	Repo	ort Is:	Date of Report	Year/Perio	d of Report
		(1)	Х	An Original			
Black	Hills Gas Distribution, LLC	(2)	\Box	A Resubmission		End of	12/31/2017
Diaon	The second secon		$\overline{}$	ed Income Taxes (Acc	count 190\		
1 Pa	port the information called for below concerning the respondent's ac				count 190/		
	Other (Specify), include deferrals relating to other income and deduce			deletted income taxes.			
1							
3. Pro	ovide in a footnote a summary of the type and amount of deferred in indent estimates could be included in the development of jurisdiction.	come al rec	taxes	reported in the beginning- rates	-of-year and end-of-year balances f	or deterred in	come taxes that the
ГСЗРО	Account Subdivisions	1	-	Balance at	Changes During		Changes During
	,			Beginning			Year
Line				of Year			
No.					Amounts Debited		Amounts Credited
	lage and				to Account 410.1		to Account 411.1
711,00	(a)	450	Till and the	(b)	(c)	de la constant	(d)
1	Account 190	(18)	d _a sta		BEARIN GRANTS		
2	Electric	+=	-		40.502.51		44.004.000
3	Gas	-		20,207,336	13,597,514	7	11,264,666
4				20 207 220	12 507 514	-	11 264 666
5	Total (Total of lines 2 thru 4)	-		20,207,336	13,597,514	_	11,264,666
7	TOTAL Account 190 / Total of lines 5 thru 5)			20,207,336	13,597,514		11,264,666
8	TOTAL Account 190 (Total of lines 5 thru 6) Classification of TOTAL			20,207,336	15,537,514	September 1	11,204,000
9	Federal Income Tax	_		18,210,897	11,658,183		8,605,407
10	State Income Tax	-		1,996,439	1,939,331	4	2,659,259
11	Local Income Tax	_		1,000,100		-	
-							
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Name	ame of Respondent This Report Is: Date of Report Year/Pendo of Report									
			(1) X An O	riginal						
Black H	fills Gas Distribution, LLC		(2) A Res	submission			End of 12/31/2017			
		Acc	umulated Deferred I	ncome Taxes (Acco	unt 190)					
				Y						
				A 17	A 41 4 4	Adhintmanta	Balance at			
	Year	Year					End of Year			
Line Debits Credits Debits Credits No. Amounts Debited Amounts Credited										
No.	Amounts Debited			1						
	to Account 410.2	to Account 411.2	Account No.	Amount	Account No.	Amount	, I			
	(e)	"	(g)	(h)	(i)	0	(k)			
1										
2										
3				1,713,325		6,778,866	12,808,947			
4										
		0	0	1,713,325	0	6,778,866	12,808,947			
- 5	0	Ŭ	+	1,113,329		0,770,000	, alone) e			
_ 6			 				40.000.00			
7	0	0	0	1,713,325	0	6,778,886	12,808,947			
8										
9				1,702,848	l	6,685,929	10,175,040			
10				10,477		92,937	2,633,907			
11										
	Page 235 Lii Page 235 Lii	ne 7, Column (h) - Reg Energy Efficient ne 7, Column (h) - Tax Cuts and Jobs Ar Total ne 7, Column (j) - Pension FAS 158 ne 7, Column (j) - Retiree Healthcare FA	ct repricing of deferred tax a	assots	1,306,735 1,713,325 836,343	Credit 254 Credit 254 Debit 254 Dobit 254				
		ne 7, Column (j) - Reg Energy Efficient /			8,834	Debit 254				
l		ne 7, Column (j) - Tax Cuts and Jobs Ac		ssets	5,107,894	Debit 254				
	555 -5	Total	. 🔾		6,778,866	-				
					, ,,					

Name	of Respondent	This Report Is:	Date of R	teport	Year/Period of	Report
		(1) X An Original	1			
Black I	Hills Gas Distribution, LLC	(2) A Resubmission			End of	12/31/2017
-	Taxes Accrued, Prepaid and Charged During Year,	Distribution of Taxes Charged	(Show util	ity dept where applicat	ole and acct o	:harged)
sales t	details of the combined prepaid and accrued tax accounts and saxes which have been charged to the accounts to which the taxe is and designate whether estimated or actual amounts.	show the total taxes charged to opera	tions and oth	er accounts during the year	. Do not include	gasoline and other
2. Inch	ide on this page, taxes paid during the year and charged direct to ing of this page is not affected by the inclusion of these taxes.	final accounts, (not charged to prepare	aid or accrue	taxes). Enter the amounts	in both column	s (d) and (e). The
3. Inck	ide in column (d) taxes charged during the year, taxes charged to	operations and other accounts throu	ıgh (a) accrua	als credited to taxes accrue	d, (b) amounts	credited to the
	of prepaid taxes charged to current year, and (c) taxes paid and the aggregate of each kind of tax in such manner that the total ta				accounts.	
4. LISI	the aggregate of each kind of tax in such manner that the total to	x for each orate and subdivision can	icadily oc act	Balance at	1	Balance at
	Kind of Tax			Beg. of Year	1	Beg. of Year
Line No.	(See Instruction 5	5)				
				Taxes Accrued	'	Prepaid Taxes
<u> </u>	(a)			(b)		(c)
2	Federal Income Tax State Income Tax					
3	Payroll Taxes			72,316		
4	Property Taxes			1,783,947		
5	Sales & Use Tax			4,674		
6	Franchise/Sales Tax			226,895		
7						
8						
9						
10						
11						
12						
13					-	
14		 				
15						
16				· · · · · · · · · · · · · · · · · · ·		
18					- 	
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31					- 	
32			-			
33	<u> </u>					
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35						
36						
37						
38				<u> </u>		
39				<u> </u>		
	TOTAL			2,087,832		0

Name o	of Respondent		This Report Is:			Date of Report		Year/Period of Report				
			(1)	х	An Original							
Black H	fills Gas Distribution, LLC		(2)		A Resubmission			End	of 12/31/2017			
	Taxes Accrued, Prepaid and	Charned During Year		burtie	·	row utility	dent where applicable	and ac	ct charged)			
S If an	tax (exclude Federal and State income taxes											
	r all adjustments of the accrued and prepaid ta								,-,			
	ot include on this page entries with respect to								the taxing authority.			
									i			
	Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the propriate balance sheet plant account or subaccount.											
9. For a	For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.											
10. ten	. Items under \$250,000 may be grouped.											
11. Rej	oort in column (q) the applicable effective state	income tax rate.										
	Taxes Charged	Taxos Paid			Adjustments		Balance at		Balance at			
	During Year	During Year					End of Year		End of Yer			
Line No.							Taxes Accrued		Prepaid Taxes			
							(Account 236)		(included in Acct 165)			
	(d)	(0)			(1)		(g)		(h)			
1	(6,093,036)	(6,093,035)						-	1			
2												
3	965,439	964,809					72,946	\dashv				
4	1,592,236	1,749,017			(35,806)		1,591,360					
5	24,367	25,911			489		3,619	-				
6		164,927					61,968	-+				
7												
8								\rightarrow				
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31 32												
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38					1							
39								$\neg \neg$				
TOTAL	. (3,510,994)	(3,188,371)			(35,317)		1,729,893		1			
	1-11	(-,,,)					·					

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Name	of Respondent	This R	eport Is:		Date of Report	Y	ear/Period of R	eport
		(1)	X An Origina	i				
Black I	Hills Gas Distribution, LLC	(2)	A Resubm	ission			End of	12/31/2017
	Taxes Accrued, Prepaid and Charg							
taxes v	details of the combined prepeld and accrued tax which have been charged to the accounts to which ate whether estimated or actual amounts.	accounts and show the total the taxed material was charge	taxes charged ged. If the actu	to operations an al or estimated a	d other accounts during the year amounts of such taxes are known	. Do not , show ti	include gasolin he amounts in a	e and other sales a footnote and
	ate whether estimated or actual amounts. Ide on this page, taxes paid during the year and c	harged direct to final account	s, (not charged	to prepaid or a	crued taxes). Enter the amounts	in both	columns (d) an	d (e). The balancing
of this	page is not affected by the inclusion of these taxe	S.						
prepaid	ide in column (d) taxes charged during the year, to it taxes charged to current year, and (c) taxes pain the aggregate of each kind of tax in such manner	d and charged direct to opera	itions or accour	nts other than ac	crued and prepaid tax accounts.	d, (b) am	ounts credited	to the portion of
DIST	RIBUTION OF TAXES CHARGED (Show ut	ility department where a	pplicable an	d account ch	arged.)			
	Electric	Gas	•		Other Utility Dept.		Other Inc	ome and
	(Account 408.1,	(Account 408.1,			(Account 408.1,		Deduc	tions
Line No.	409.1)	409.1)			409.1)		(Accoun	
							409	
<u> </u>	(i)	()			(k)	 	396,7	
2		(6,489,799)				\vdash	36,9	
3		(17,674)				\vdash		
1		1,592,236	-			•	-	
5		480						
6		0						
7								
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9						-		
10						 		
11		-	<u>.</u>			 		
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39								
	TOTAL	(4,951,748)		L			433,	754

ame	of Respondent		Inis	Report is:	Date of Report	rear/Period or Report				
		I	(1)	X An Original						
lack H	Hills Gas Distribution, LLC		(2)	A Resubmission		End of 12/31/2017				
	Taxes Accrued, Prepaid a	nd Charged During Year, Di	stri	bution of Taxes Charged (S	how utility dept where applicable	e and acct charged)				
If an	y tax (exclude Federal and State incom	ne taxes) covers more than one y	ear,	show the required information sep	parately for each tax year, identifying the	ne year in column (a).				
Ente	r all adjustments of the accrued and pr	repaid tax accounts in column (f)	and e	explain each adjustment in a footr	note. Designate debit adjustments by p	arentheses.				
	not include on this page entries with res									
	w in columns (i) thru (p) how the taxes a		both	the utility department and numbe	r of account charged. For taxes charge	ed to utility plant, show the number of				
	propriate balance sheet plant account o any tax apportioned to more than one u		in a	footnote the besis (necessity) of	enantianing such tay					
	any tax apportioned to more than one to ns under \$250,000 may be grouped.	illinty department or account, state	; u i e	i lootilote the basis (hecessity) or	apportioning soon tax.					
	port in column (q) the applicable effecti	ve state income tax rate.				i				
	TRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)									
	Extraordinary Items	Other Utility Opn.		Adjustment to Ret.	Other	State/Local				
	(Account 409.3)	Income		Earnings	İ	Income Tax				
Line	Ç,	(Account 408.1,		(Account 439)		Rate				
No.		409.1)								
	(m)	(n)		(0)	(p)	(q)				
_	(11)	(11)			***					
1										
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28	Total	<u> </u>	-							
-	1000	<u> </u>								

Name	of Respondent	This Report Is:		Date of Report		Year/Period of Report	
]	·	(1) X An O	riginal				
Dia st.	tills Gas Distribution, LLC		submission			End of	12/31/2017
Black	Accumulated Defe			rhy / Acco	unt 282\		
	Accumulated Dete ort the information called for below concerning the respondent's acc	rred income i	axes-Other Prope	ting to pro-	nerty not subject to accele	rated amortiz	ration.
	ther (Specify), include deferrals relating to other income and deducti		ica moomo taxes rea	imig to prop	July 11 01 000		
2. At 0	Account Subdivisions		Balance at		Amounts	T	Amounts
1	Account apparents		Beginning		Debited to	1	Credited to
Line			of Year		Account 410.1		Account 411.1
No.		•					
	(a)		(b)		(c)		(d)
1	Account 282						
2	Electric						
3	Gas		12,968,464		11,494,625		6,601,756
4							0.004.755
5	Total (Enter Total of lines 2 through 4)		12,968,464		11,494,625		6,601,756
6			40.000.404		11,494,625		6,601,756
7	TOTAL Account 282 (Enter Total of lines 5 through 6)		12,968,464		11,434,023		0,001,700
8	Classification of TOTAL		11,932,181		10,619,235		6,255,788
9	Federal Income Tax State Income Tax		1,036,283		875,390		345,968
10	Local Income Tax		1,000,000				
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Vame (of Respondent		This Repo	ort Is:	Date of Report	Year/Period	of Report
			(1) X	An Original			
Black F	lills Gas Distribution, LLC		(2)	A Resubmission		End of	12/31/2017
_		Accumulate	d Deferred Income Ta	xes-Other Property (A	ccount 282) (continue	d)	
3. Prov espon	ide in a footnote a summa dent estimates could be in	ary of the type and amount included in the development	of deferred income taxes it of jurisdictional recourse	reported in the beginning-c rates.	of-year and end-of-year bal	ances for deferred incor	me taxes that the
	Changes During	Changes During	Adjustments	Adjustments	Adjustments	Adjustments	Balance at
Line	Year	Year					End of Year
No.	Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Debits Account No.	Debits	Credits Account No.	Credits Amount	
	(e)	(f)	(g)	Amount (h)	Account No.	Φ	(k)
1	1-7	W	w	()		9	
2	· · · · · · · · · · · · · · · · · · ·						
3				5,841,773		363,043	12,382,603
4							
5 6	0	0		5,841,773		363,043	12,382,603
7	0	0		5,841,773		363,043	12,382,603
8							
9				5,841,773		363,043	10,816,898
10							1,565,705
11							-!
	Page 275, Line 7,	.Column (j) - Tax Cut and Job	s Act repricing of deferred tax	Habilitiers	363,043	Debit 254	

Name	Name of Respondent		This Report is:		Date of Report		Year/Period of Report	
	•	(1) X An O	riginal					
Die ali i	Jille Con Dietribution 11 C		submission			End of	12/31/2017	
Black	Hills Gas Distribution, LLC		me Taxes-Other (Accessor	283)			
<u></u>	Accumulated in port the information called for below concerning the respondent's ac	Perenten INCO	ared income tores	elatina to a	mounts recorded in Accou	nt 283.		
1. Re	sport the information called for below concerning the respondent's ac Other (Specify), include deferrals relating to other income and deduc	ctions	STOU HOUTING LANDS IT					
2. At	Other (Spectry), include deterrais relating to other income and decor	odorio.	Balance at		Amounts		Amounts	
	ACCOUNT SUDGIVISIONS		Beginning		Debited to		Credited to	
Line			of Year		Account 410.1		Account 411.1	
No.							İ	
	(a)		(b)		(c)		(d)	
1	Account 283							
2	Electric							
3	Gas		12,510,850		6,166,899		9,707,458	
4								
5	Total (Enter Total of lines 2 through 4)		12,510,850		6,166,899		9,707,458	
6					0		0.707.450	
7	TOTAL Account 283 (Enter Total of lines 5 through 6)	·	12,510,850		6,166,899		9,707,458	
- 8	Classification of TOTAL		44 227 000		5,830,152		9,479,857	
9	Federal Income Tax		11,557,383 953,467		336,747	-+	227,601	
10	State Income Tax		953,467		330,147			
11	Local Income Tax							
1								
1								
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Name o	f Respondent		,	This Repo	ort Is:	Date of Report		Year/Period of Report	
				(1) X	An Original				
Black H	ills Gas Distribution, LLC			(2)	A Resubmission			End of	12/31/2017
		Accun	nulated Defen	ed Incon	ne Taxes-Other (Accou	nt 283) (continued)		L	
3. Provi	de in a footnote a summary	y of the type and amount of development of jurisdictions	deferred income	taxes rep	orted in the beginning-of-yea	r and end-of-year balances	for deferre	d income taxes	that the respondent
	Changes During	Changes During	Adjustme		Adjustments	Adjustments	Ad	justments	Balance at
Line	Year	Year							End of Year
No.	Amounts Debited	Amounts Credited	Debits	3	Debits	Credits		Credits	,
	to Account 410.2	to Account 411.2	Account	No.	Amount	Account No.		Amount	
_	(e)	(f)	(g)		(h)	(i)		(i)	(k)
1		-							
3			 		707 400			20 000	0.004.000
4					797,133			28,230	8,901,388
5	0	0			797,133		,	28,230	8,901,388
6	<u> </u>				757,100		•	20,200	0,001,000
7	0	0			797,133		7	28,230	8,901,388
8									
9					198,480		1	38,254	7,847,452
10					598,653		5	89,976	1,053,936
Page 277, Line 7, Column (h) - Roy Energy Efficient Asset Page 277, Line 7, Column (h) - Tax Cut and Jobs Act repricing of deferred tax assets Page 277, Line 7, Column (h) - Tax Cut and Jobs Act repricing of deferred tax assets Page 277, Line 7, Column (h) - Roy Energy Efficient Asset Page 277, Line 7, Column (h) - Roy Energy Efficient Asset Page 277, Line 7, Column (h) - Tax Cut and Jobs Act repricing of deferred tax assets Page 277, Line 7, Column (h) - Tax Cut and Jobs Act repricing of deferred tax assets Page 277, Line 7, Column (h) - Tax Cut and Jobs Act repricing of deferred tax assets Page 277, Line 7, Column (h) - Tax Cut and Jobs Act repricing of deferred tax assets									

Name o	f Respondent		This Report Is:			rt	Year/Po	Year/Period of Report		
	•		(1) X An Ori	ginal			1			
Black L	ills Gas Distribution, LLC			ubmission			End	of 12/31/2017		
			<u> </u>	iting Revenues						
1 Ren	nt below natural gas operating revenues for each prescribed account	otal. The emounts n			eding pages.					
2 00.0	Revenues in columns (b) and (c) include transition costs from upstream pipelines. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.									
3. Othe	Revenues in columns (f) and (g) include reservation charges receive	d by the pipeline plu	a usage charges, les	revenues reflected in colu	mns (b) throug	th (e). include in columns (f) and (g) reven	ues for Accounts 480-495.		
		Reven	sues for	Revenues for		Revenues for		Revenues for GRI and ACA		
1			nsition	Transition		GRI and ACA	- 1	uni atā AuA		
1			ts and	Costs and						
Line No.		Take-	or-Pay	Take-or-Pay			l			
l	Prince of Assessment	1	unt for	Amount for		Amount for	i	Amount for		
!	Title of Account		nt Year	Previous Year		Current Year	I	Previous Year		
1	(a)		(b)	(c)		(d)		(e)		
—	480 Residential Sales									
1 2	481 Commercial and Industrial Sales									
	482 Other Sales to Public Authorities									
3_										
 	463 Sales for Resale									
5	484 interdepartmental Sales									
6	485 Intracompany Transfers									
	487 Forfeited Discounts			-						
<u> </u>	488 Miscellaneous Service Revenues									
1	489.1 Revenues from Transportation of Gas of Others Through Gathering									
-	Facilities									
	489.2 Revenues from Transportation of Gas of Others Through Transmission									
10	Facilities									
1	489.3 Revenues from Transportation of Gas of Others Through Distribution			1						
11	Facilities	_								
12	489.4 Revenues from Storing Gas of Others		-				$\neg \neg$			
13	490 Sales of Prod. Ext. from Natural Gas			-						
14	491 Revenues from Natural Gas Proc. by Others			 		 				
15	402 Incidental Gasoline and Oli Sales			 		 	_			
16	493 Rent from Gas Property			 		 				
17	494 Interdepartmental Renta	ļ								
18	495 Other Gas Revenues			-		 				
19	Subtotal			 						
20	496 (Less) Provision for Rate Refunds			 						
21	TOTAL			L						
1										
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Name (or Respondent		This Report Is:	Date of Report	ľ	rear/Period of Re	aport
			(1) X An Original		1		
Black H	Hills Gas Distribution, LLC		(2) A Resubmission			End of	12/31/2017
			Gas Operating Revenue	es			
4. If inc	creases or decreases from previous year	r are not derived from previously reporte	d figures, explain any inconsistencies in a fo	potnote.		-	
			nd important rate increases or decreases.				
6. Rep	ort the revenue from transportation servi	ices that are bundled with storage service	es as transportation service revenue.				
	Other	Other	Total	Total	Dekatherm o	of	Dekatherm of
	Revenues	Revenues	Operating	Operating	Natural Gas	5	Natural Gas
			Revenues	Revenues		1	
Line No.							
	Amount for	Amount for	Amount for	Amount for	Amount For		Amount for
	Current Year	Previous Year	Current Year	Previous Year	Current Yea		Previous Year
	(1)	(g)	(h)	(i)	(1)		(k)
1							
2					2 4 4		
3							
4							
5							
6					123 D - 12 C	A COMPANY	TAMES OF THE STREET
Line No	387,210	218,086	387,210	218,086			
8	1,680,479	1,918,334	1,680,479	1,918,334			
,	1,000,478	1,810,004	1,000,478	1,010,004	AND SOURIE TO SERVICE	and the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of t	or other second second
		-					
9							
10							
11	58,708,459	58,953,430	58,708,459	58,953,430	27,429,237		28,889,110
12							
13							
14							
15							
16							
17							
18	10,509	1,881	10,509	1,881	THE RESERVE		
19	60,786,657	61,091,731	60,786,657	61,091,731			
20							
21	60,786,657	61,091,731	60,786,657	61,091,731			
		3444					The second second second

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES (ACCOUNT 426.4)

- 1 Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4
- 2 Advertising expenditures in the Account shall be classified according to subheadings, as follows: (a) radio, television, and motion pictures advertising; (b) newspaper, magazine, and pamphlet advertising; '(c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; ('e) newspaper and magazine editorial services; and (f) other advertising.
- 3 Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.
- 4 If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.
- 5 For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

NOTE: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

	hon		N
4.	(6)		(4)
1 Costs to Influence Public Opinio	n - Payroll	\$	15,949
2 Costs to Influence Public Opinio	n - Nonpayroll		33,437
3			
4			49,38
5			
6			
7			
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9			
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Ivaine	or Respondent	This Report is:	Date of Report	real/Fellod of Report
		(1) X An Original	k	7
Black	Hills Gas Distribution, LLC	(2) A Resubmission		End of 12/31/2017
_		peration and Maintenance Exp	enses	
	Account	peraden and maintenance Exp	Amount for	Amount for
	Account		Current Year	Previous Year
Line No.	(a)		(b)	(c)
1	1. PRODUCTION EXPENSES			
_	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)		The state of sense 1885 compagns	THE RESERVE AND ADDRESS OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE
4	B. Natural Gas Production	THE PERSON NAMED IN COLUMN		
5	B1. Natural Gas Production and Gathering	在 公司表示。		
6	Operation			PART TO THE REST
7	750 Operation Supervision and Engineering		0	0
8	751 Production Maps and Records	N	0	0
9	752 Gas Well Expenses		0	0
10	753 Field Lines Expenses	7	0	0
11	754 Field Compressor Station Expenses		0	0
12	755 Field Compressor Station Fuel and Power		0	0
13	756 Field Measuring and Regulating Station Expenses		0	0
14	757 Purification Expenses		0	0
15	758 Gas Well Royalties		0	0
16	759 Other Expenses		0	0
17	760 Rents		0	0
18	TOTAL Operation (Total of lines 7 thru 17)		0	0
19	Maintenance			
20	761 Maintenance Supervision and Engineering		0	0
21	762 Maintenance of Structures and Improvements		0	0
22	763 Maintenance of Producing Gas Wells		0	0
23	764 Maintenance of Field Lines		0	0
24	765 Maintenance of Field Compressor Station Equipment		0	0
25	766 Maintenance of Field Measuring and Regulating Station Equipment		0	0
26	767 Maintenance of Purification Equipment		0	0
27	768 Maintenance of Drilling and Cleaning Equipment		0	0
28	769 Maintenance of Other Equipment		0	0
29	TOTAL Maintenance (Total of lines 20 thru 28)		0	0
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)		0	0
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			4.5	

Name	of Respondent	This Report Is: (1) X An Original	Date of Report	Year/Period of Report
Die	LUNG Cool Distribution 11 C			End of 12/31/2017
Black	Hills Gas Distribution, LLC	(2) A Resubmission		End 01 12/31/2017
+-		as Operation and Maintenance Ex	Amount for	Amount for
	Account		Current Year	Previous Year
Line No.	(a)		(b)	(c)
31	B2. Products Extraction	52		(6)
32	Operation			
33	770 Operation Supervision and Engineering		0	0
34	771Operation Labor		0	0
35	772 Gas Shrinkage		0	0
36	773 Fuel		0	0
37	774 Power		0	0
38	775 Materials	W. Y	0	0
39	776 Operation Supplies and Expenses		0	0
40	777 Gas Processed by Others		0	0
41	778 Royalties on Products Extracted		0	0
42	779 Marketing Expenses		0	0
43	780 Products Purchased for Resale		0	0
44	781 Variation in Products Inventory		0	0
45	(less) 782 Extracted Products Used by the Utility-Credit		0	0
46	783 Rents		0	0
47	TOTAL Operation (Total of lines 33 thru 46)	N. H. C.	0	0
48	Maintenance		Charles and Charles	The Land State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of
49	784 Maintenance Supervision and Engineering		0	0
50	785 Maintenance of Structures and Improvements		0	0
51	786 Maintenance of Extraction and Refining Equipment		0	0
52	787 Maintenance of Pipe Lines		0	0
53	788 Maintenance of Extracted Products Storage Equipment		0	0
54	789 Maintenance of Compressor Equipment		0	0
55	790 Maintenance of Gas Measuring and Regulating Equipment		0	0
56	791 Maintenance of Other Equipment		0	0
57	TOTAL Maintenance (Total of lines 49 thru 56)		0	0
58	TOTAL Products Extraction (Total of lines 47 and 57)		0	0
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Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report
		(1) X An Original		
Black	Hills Gas Distribution, LLC	(2) A Resubmission		End of 12/31/2017
	Gas C	Operation and Maintenance Exp	enses	
	Account	The section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the se	Amount for	Amount for
Line			Current Year	Previous Year
No.	(a)		(b)	(c)
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals	the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon	0	0
62	796 Nonproductive Well Drilling		0	0
63	797 Abandoned Leases		0	0
64	798 Other Exploration		0	0
65	TOTAL Exploration and Development (Total of lines 61 thru 64)		0	0
66	D. Other Gas Supply Expenses			
67	Operation			建筑 在于一个证明的。在
68	800 Natural Gas Well Head Purchases		0	0
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers		0	0
70	801 Natural Gas Field Line Purchases		0	0
71	802 Natural Gas Gasoline Plant Outlet Purchases		0	0
72	803 Natural Gas Transmission Line Purchases		0	0
73	804 Natural Gas City Gate Purchases		(21,391)	(415,070)
74	804.1 Liquefied Natural Gas Purchases		0	0
75	805 Other Gas Purchases		(19,209)	(82,270)
76	(Less) 805.1 Purchases Gas Cost Adjustments		(21,391)	(524,223)
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	Land to the second	(19,209)	26,884
78	806 Exchange Gas		0	0
79	Purchased Gas Expenses			AND THE RESERVE
80	807.1 Well Expense-Purchased Gas		0	0
80	807.1 Well Expense-Purchased Gas 807.2 Operation of Purchased Gas Measuring Stations		0	0
81	807.2 Operation of Purchased Gas Measuring Stations		0	0
81 82	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations		0	0
81 82 83	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses		0 0	0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses		0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses		0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses		0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0 0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0 0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0 0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0 0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0 0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0 0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0 0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0 0 0 0	0 0 0 0
81 82 83 84	807.2 Operation of Purchased Gas Measuring Stations 807.3 Maintenance of Purchased Gas Measuring Stations 807.4 Purchased Gas Calculations Expenses 807.5 Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		0 0 0 0 0 0	0 0 0 0

Name	of Respondent This Report Is:	Date of Report	Year/Period of Report
	(1) X An Ori		
Black	11.003	ubmission	End of 12/31/2017
	Gas Operation and M	laintenance Expenses	
1	Account	Amount for	Amount for
Line		Current Year	Previous Year
No.	(a)	(b)	(c)
86	808.1 Gas Withdrawn from Storage-Debit	0	0
87	(Less) 808.2 Gas Delivered to Storage-Credit	0	0
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	0	0
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	0	0
90	Gas used in Utility Operation-Credit		A CHARLES AND A CHARLES
91	810 Gas Used for Compressor Station Fuel-Credit	0	0
92	811 Gas Used for Products Extraction-Credit	0	0
93	812 Gas Used for Other Utility Operations-Credit	1,061	0
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	1,061	0
95	813 Other Gas Supply Expenses	173	0
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	(20,098)	26,884
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	(20,098)	26,884
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering	0	0
102	815 Maps and Records	0	0
103	816 Wells Expenses	0	0
104	817 Lines Expense	0	0
105	818 Compressor Station Expenses	0	0
106	819 Compressor Station Fuel and Power	0	0
107	820 Measuring and Regulating Station Expenses	0	0
108	821 Purification Expenses	0	0
109	822 Exploration and Development	0	0
110	823 Gas Losses	0	0
111	824 Other Expenses	0	0
113	825 Storage Well Royalties 826 Rents	0	0
114	TOTAL Operation (Total of lines of 101 thru 113)	0	0
114	TOTAL Operation (Total of lines of 101 till 110)		The second second
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Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report
		(1) X An Original		
Black	Hills Gas Distribution, LLC	(2) A Resubmission		End of 12/31/2017
DIACK		Operation and Maintenance E	vnoncos :	
-	Account	Operation and Maintenance E.	Amount for	Amount for
	Account		Current Year	Previous Year
Line No.	(a)		(b)	(c)
115	Maintenance			
116	830 Maintenance Supervision and Engineering		0	0
117	831 Maintenance of Structures and Improvements		0	0
118	832 Maintenance of Reservoirs and Wells		0	0 = 7= 10-10-1
119	833 Maintenance of Lines		0	0
120	834 Maintenance of Compressor Station Equipment	No. of the second	0	0
121	835 Maintenance of Measuring and Regulating Station Equipment		0	0
122	836 Maintenance of Purification Equipment		0	0
123	837 Maintenance of Other Equipment		0	0
124	TOTAL Maintenance (Total of lines 116 thru 123)		0	0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)		0	0
126	B. Other Storage Expenses	Section 1		Francisco Caracter Paris
127	Operation			
128	840 Operation Supervision and Engineering	N	0	0
129	841 Operation Labor and Expenses		0	0
130	842 Rents		0	0
131	842.1 Fuel	1	0	0
132	842.2 Power	Alternative State of the Control	0	0
133	842.3 Gas Losses		0	0
134	TOTAL Operation (Total of lines 128 thru 133)		0	0
135	Maintenance			0
136	843.1 Maintenance Supervision and Engineering		0	
137	843.2 Maintenance of Structures		0	0
137	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders		0 0	0
137 138 139	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment		0 0	0 0 0
137 138 139 140	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment		0 0 0 0	0 0 0 0
137 138 139 140 141	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment		0 0 0 0	0 0 0 0 0
137 138 139 140 141 142	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment		0 0 0 0 0	0 0 0 0 0
137 138 139 140 141 142 143	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment		0 0 0 0 0 0	0 0 0 0 0 0
137 138 139 140 141 142 143	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment		0 0 0 0 0	0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment		0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
137 138 139 140 141 142 143 144	843.2 Maintenance of Structures 843.3 Maintenance of Gas Holders 843.4 Maintenance of Purification Equipment 843.5 Maintenance of Liquefaction Equipment 843.6 Maintenance of Vaporizing Equipment 843.7 Maintenance of Compressor Equipment 843.8 Maintenance of Measuring and Regulating Equipment 843.9 Maintenance of Other Equipment TOTAL Maintenance (Total of lines 136 thru 144)		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0

Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report
		(1) X An Original		
Black	Hills Gas Distribution, LLC	(2) A Resubmission		End of 12/31/2017
Bidok		peration and Maintenance Exp	enses	
+	Account	peration and maintenance Exp	Amount for	Amount for
202	7,000		Current Year	Previous Year
Line No.	(a)		(b)	(c)
_	C. Liquefied Natural Gas Terminaling and Processing Expenses			TOTAL STATE OF THE PARTY OF
148	Operation			
149	844.1 Operation Supervision and Engineering		0	0
150	844.2 LNG Processing Terminal Labor and Expenses		0	0
151	844.3 Liquefaction Processing Labor and Expenses		0	0
152	844.4 Liquefaction Transportation Labor and Expenses		0	0
153	844.5 Measuring and Regulating Labor and Expenses		0	0
154	844.6 Compressor Station Labor and Expenses		0	0
155	844.7 Communication System Expenses		0	0
156	844.8 System Control and Load Dispatching		0	0
157	845.1 Fuel		0	0
158	845.2 Power		0	0
159	845.3 Rents		0	0
160	845.4 Demurrage Charges		0	0
161	(less) 845.5 Wharfage Receipts-Credit		0	0
162	845.6 Processing Liquefied or Vaporized Gas by Others		0	0
163	846.1 Gas Losses		0	0
164	846.2 Other Expenses		0	0
165	TOTAL Operation (Total of lines 149 thru 164)		0	0
166	Maintenance			《美国人》 [1] 15 [1] 15 [1]
167	847.1 Maintenance Supervision and Engineering		0	0
168	847.2 Maintenance of Structures and Improvements		0	0
169	847.3 Maintenance of LNG Processing Terminal Equipment		0	0
170	847.4 Maintenance of LNG Transportation Equipment		0	0
171	847.5 Maintenance of Measuring and Regulating Equipment		0	0
172	847.6 Maintenance of Compressor Station Equipment		0	0
173	847.7 Maintenance of Communication Equipment		0	0
174	847.8 Maintenance of Other Equipment		0	0
175	TOTAL Maintenance (Total of lines 167 thru 174) TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 1	76)	0	0
177	TOTAL Enquened Nat Gas Terminaling and Proc Exp (Total of lines 165 and 1 TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	73)	0	0
-177	TO TAE Waldrai Gas Storage (Total of lines 120, 140, and 170)			
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Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report		
		(1) X An Original				
Black I	Hills Gas Distribution, LLC	(2) A Resubmission	A CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR	End of 12/31/2017		
	Gas C	enses				
	Account		Amount for	Amount for		
Line			Current Year	Previous Year		
No.	(a)		(b)	(c)		
178	3. TRANSMISSION EXPENSES	Same and the second				
179	Operation					
180	850 Operation Supervision and Engineering		0	0 77 77 77 77 77 77 77 77 77 77 77 77 77		
181	851 System Control and Load Dispatching		0	0		
182	852 Communication System Expenses		*	0		
183	853 Compressor Station Labor and Expenses	and the same of the same	0	0		
184	854 Gas for Compressor Station Fuel			0		
185	855 Other Fuel and Power for Compressor Stations		0	0		
186	856 Mains Expenses		0	0		
187	857 Measuring and Regulating Station Expenses		0	0		
188	858 Transmission and Compression of Gas by Others		0	0		
189	859 Other Expenses	and the second second second second	0	0		
190	860 Rents		0	0		
191	TOTAL Operation (Total of lines 180 thru 190)		0			
192	Maintenance		是這些學是多數是 自然	E-10-1-20-26 E-01-122		
193	861 Maintenance Supervision and Engineering		0	0		
194	862 Maintenance of Structures and Improvements		0	0		
195	863 Maintenance of Mains		0	0		
196	864 Maintenance of Compressor Station Equipment		0	0		
197	865 Maintenance of Measuring and Regulating Station Equipment	La company of the second	0	0		
198	866 Maintenance of Communication Equipment		0	0		
199	867 Maintenance of Other Equipment		0	0		
200	TOTAL Maintenance (Total of lines 193 thru 199)		0	0		
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s	0	0		
202	4. DISTRIBUTION EXPENSES	harmon and the same of the same of				
203	Operation		CALLS NO THE A CAMERON CONTROL			
204	870 Operation Supervision and Engineering		1,907,882	1,688,770		
205	871 Distribution Load Dispatching		8,061	47,781		
206	872 Compressor Station Labor and Expenses		412	0		
207	873 Compressor Station Fuel and Power		55	0		
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Name	of Respondent This Report I	Date of Report	Year/Period of Report
	(1) X Ar	Original	
Black	Hills Gas Distribution, LLC (2)	Resubmission	End of 12/31/2017
		d Maintenance Expenses	
_	Account	Amount for	Amount for
		Current Year	Previous Year
Line No.	(a)	(b)	(c)
208	874 Mains and Services Expenses	3,812,178	4,851,917
209	875 Measuring and Regulating Station Expenses-General	515,031	530,270
210	876 Measuring and Regulating Station Expenses-Industrial	159	4,954
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	84,547	714
212	878 Meter and House Regulator Expenses	881,144	687,029
213	879 Customer Installations Expenses	363,869	611,038
214	880 Other Expenses	5,885,470	3,370,387
215	881 Rents	13,742	39,458
216	TOTAL Operation (Total of lines 204 thru 215)	13,472,551	11,832,319
217	Maintenance		
218	885 Maintenance Supervision and Engineering	8,856	34,775
219	886 Maintenance of Structures and Improvements	2,876	0
220	887 Maintenance of Mains	182,293	118,301
221	888 Maintenance of Compressor Station Equipment	3,482	1,835
222	889 Maintenance of Measuring and Regulating Station Equipment-General	37,307	5,566
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial	16,835	7,409
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station	67,956	31,935
225	892 Maintenance of Services	162,070	176,138
226	893 Maintenance of Meters and House Regulators	912,184	1,100,787
227	894 Maintenance of Other Equipment	227,952	53,868
228	TOTAL Maintenance (Total of lines 218 thru 227)	1,621,810	1,530,615
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	15,094,361	13,362,934
	5. CUSTOMER ACCOUNTS EXPENSES	CONTRACTOR MANAGEMENT AND ADDRESS OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PAR	
230	o. occionati nocoti ne pri prope		
231	Operation		
231	Operation 901 Supervision	100,752	98,744
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses	439,891	426,624
231	Operation 901 Supervision		
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses	439,891	426,624
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses	439,891	426,624
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses	439,891	426,624
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses	439,891	426,624
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses	439,891	426,624
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses	439,891	426,624
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891	426,624 1,969,227
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891	426,624 1,969,227
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891 2,242,894	426,624 1,969,227
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891 2,242,894	426,624 1,969,227
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891 2,242,894	426,624 1,969,227
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891 2,242,894	426,624 1,969,227
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891 2,242,894	426,624 1,969,227
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891 2,242,894	426,624 1,969,227
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891 2,242,894	426,624 1,969,227
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891 2,242,894	426,624 1,969,227
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891 2,242,894	426,624 1,969,227
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891 2,242,894	426,624 1,969,227
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891 2,242,894	426,624 1,969,227
231 232 233	Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expenses	439,891 2,242,894	426,624 1,969,227

Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report
!-!	Illa Cas Diskibution II C	(1) X An Original (2) A Resubmission		End of 12/31/2017
аск	Hills Gas Distribution, LLC	Gas Operation and Maintenance Ex	rnansas	Lind of Indiana
-	Account	3as Operation and Maintenance Ex	Amount for	Amount for
	Account		Current Year	Previous Year
Line No.	(a)		(b)	(c)
235	904 Uncollectible Accounts		260,730	74,876
236	905 Miscellaneous Customer Accounts Expenses	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s	91,282	74,745
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)		3,135,548	2,644,216
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	ADDITION OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PA	DOMESTIC STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF	设度建筑 医动脉系数管 对政
239	Operation			
240	907 Supervision		9,303	0
241	908 Customer Assistance Expenses	534	274,177	215,794
242	909 Informational and Instructional Expenses		3,263	22,924
243	910 Miscellaneous Customer Service and Informational Expenses	AND THE RESERVE OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF	13,751	11,252
244	TOTAL Customer Service and Information Expenses (Total of lines 24	10 thru 243)	300,495	249,970
245	7. SALES EXPENSES	60	电影图像图象	对于对人员是被不是用 够
246	Operation			
247	911 Supervision		11,955	16,338
248	912 Demonstrating and Selling Expenses		427,707	192,820
249	913 Advertising Expenses		174,635	107,557
250	916 Miscellaneous Sales Expenses		1,349	683
251	TOTAL Sales Expenses (Total of lines 247 thru 250)		615,646	317,399
252	8. ADMINISTRATIVE AND GENERAL EXPENSES	-1/21		
253	Operation			
254	920 Administrative and General Salaries		5,748,281	4,792,738
255	921 Office Supplies and Expenses		1,828,260	1,567,949
256	(Less) 922 Administrative Expenses Transferred-Credit	Vie.	1,029,355	671,462
257	923 Outside Services Employed		1,141,488	1,149,756
258	924 Property Insurance	A TOP TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN	11,811	132,976
259	925 Injuries and Damages	NOTE THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF	721,754	505,648
260	926 Employee Pensions and Benefits	M CV	317,131	729,173
261	927 Franchise Requirements		0	0
262	928 Regulatory Commission Expenses		2,296	25,651
263	(Less) 929 Duplicate Charges-Credit		0	0
264	930.1General Advertising Expenses		23,128	23,061
265	930.2Miscellaneous General Expenses		320,749	215,994
266	931 Rents		432,067	419,338
267	TOTAL Operation (Total of lines 254 thru 266)		9,517,609	8,890,822
268	Maintenance			
269	932 Maintenance of General Plant		536,740	569,082
270	TOTAL Administrative and General Expenses (Total of lines 267 and		10,054,349	9,459,904
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,2	251, and 270)	29,180,302	26,061,306
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,2	(51, and 270)	29,100,302	20,001,000
		Page 325		

Name	of Respondent	This		oort is:	Date of Re	port		Year	/Period of Repor	π
1		(1)	X	An Original				l		
Black	Hills Gas Distribution, LLC	(2)		A Resubmission				Enc) of 12/	31/2017
		Gas	Use	ed in Utility Operation	ns					
1. Rep	port below details of credits during the year to Accounts 810, 811, an									
2. If an	ny natural gas was used by the respondent for which a charge was nomitting entries in column (d).	ot m	ade 1	to the appropriate operat	ting expense o	r other account	list sepan	ately i	n column (c) the	Dth of gas
						Natural Gas	Natural (385	Natural Gas	Natural Gas
1	Purpose for Which Gas									4
Line No.	Was Used				Account	Gas Used	Amount Credi		Amount of Credit	Amount of Credit
					Charged	Dth	(in dolla		(in dollars)	(in dollars)
	(a)				(b)	(c)	(d)	,	(e)	(f)
1	810 Gas Used for Compressor Station Fuel - Credit									
2	811 Gas Used for Products Extraction - Credit									
3	Gas Shrinkage and Other Usage in Respondent'sOwn Processing									
4	Gas Shrinkage, etc. for Respondent's GasProcessed by Others									
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each	h prin	cipal	use. Group minor uses.)			(1,061)		
6										
7									ļ	
8										
9					+					
10										
11										
12										
13					+					
15										
16										
17										
18										
19										
20										
21										
22										
23					-				 	
24									 	<u> </u>
25	Total					<u></u>			L	<u> </u>
1										

Name of Respondent		This Report Is:		Date of Rep	Date of Report		Year/Period of Report			
		1) [X An Original							
Black Hills Gas Distribution, LLC			A Resubmission				End of	12/31/2017		
Dieck i				1 404 2 404	3 405) (Evcent Amor				
	Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)									
1. Re										
	Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account,									
subacc	baccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are									
	Section A. Summary of Depreciation, Depletion, and Amortization Charges									
				Amortizatio	m	Amortizatio	n and	Amortization of		
		ļ		Expense for	or	Depletion	n of	Underground Storage		
			Depreciation	Asset		Producting I	Vatural	Land and Land		
Line No.	Functional Classification		Expense	Retiremen	rt	Gas Land an	d Land	Rights		
			(Account 403)	Costs	Į	Rights	•	(Account 404.2)		
				(Account	٠	(Account 4	04.1)			
	(a)		(b)	403.1) (c		(d)		(e)		
1	Intangible plant									
2	Production plant, manufactured gas	_								
3	Production and gathering plant, natural gas	_								
4	Products extraction plant									
5	Underground gas storage plant									
6	Other storage plant	_								
7	Base load LNG terminaling and processing plant									
8	Transmission plant									
9	Distribution plant		7,657,988							
10	General plant		2,049,184							
11	Common plant-ges					0.00		0.00		
12	TOTAL		9,707,172	0.00		0.00				
l										

Name	of Respondent		This Rep	ort is:	Date of Report	Year/Period of Report		
			(1) ×	An Original				
Black	Hills Gas Distribution, LL0	C	(2)	A Resubmission		End of 12/31/2017		
Diack I				<u>, </u>	 404.2, 404.3, 405) (Except Ar			
	Depreciau	on, Depiedon and An		Adjustments) (contin				
obtaine	ed. If average balances a	are used, state the metho	od of averaging used. Fo	or column (c) report availa	ble information for each plant funct	ional classification listed in column		
(a). If	composite depreciation a nine depreciation charges	ccounting is used, report	t available information ca	illed for in columns (b) an	d (c) on this basis. Where the unit-	of-production method is used to		
3. If pr	ovisions for depreciation	were made during the ye	ar in addition to deprecia	ation provided by applicat	ion of reported rates, state in a foot	note the amounts and nature of		
the pro	ne provisions and the plant items to which related.							
<u> </u>		Section	A. Summary of Deprec	iation, Depletion, and A	mortization Charges			
	Amortization of	Amortization of		}				
	Other Limited-term	Other Gas Plant	Total	}				
Line	Gas Plant	(Account 405)	(b to g)	1				
No.	(Account 404.3)				Functional Classification			
			<i>n</i> .,		(a)			
-	(f)	(g) 990	(h) 990	Intangible plant	(a)			
2		220	0	Production plant, manufacti	ured gas			
3			ō	Production and gathering p				
4			0	Products extraction plant				
5			0	Underground gas storage p	lant			
6			0	Other storage plant				
7			0	Base load LNG terminaling	and processing plant			
8			0	Transmission plant				
9			7,657,988	Distribution plant				
10			2,049,184	General plant				
11			0	Common plant-gas				
12	0	990	9,708,162	TOTAL				
İ								
1								

Name of Respondent		This	s Re	eport is:	Date of Report	Year/Period of Report		
			[;	X An Original		i		
(1) X An Original Black Hills Gas Distribution, LLC (2) A Resubmission End of 12/31								
DALOK .		104 2 404 2 405) (Eveent Amer						
	Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)							
4 Add	Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.							
7. 700	Section B. Fact							
	0000011 2	-	-	ou in zoumeeng zopres		Applied Depreciation		
					Plant Bases	or Amortization Rates		
	Functional Classification				(in thousands)	(percent)		
Line No.	(a)				(b)	(c)		
1	Production and Gathering Plant			-				
2	Offshore (footnote details)							
3	Onshore (footnote details)							
4	Underground Gas Storage Plant (footnote details)							
5	Transmission Plant							
6	Offshore (footnote details)							
7	Onshore (footnote details)							
8	General Plant (footnote details)				23,923	7.21%		
9	Distribution Plant				260,838	3.04%		
10	Intangible Plant				194	3.00%		
11								
12								
13								
14								
15						L		

COMMON UTILITY PLANT AND EXPENSES

- 1. Furnish a schedule describing the property carried in the utility's accounts as common utility plant and showing the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Such schedule also shall show the allocation of such plant costs to the respective departments using the common utility plant, explain the basis of allocation used, and give the allocation factors.
- 2. Furnish a schedule of the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and the amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate including explanation of basis of allocation and factors used.
- 3. Furnish a schedule showing for the year the expenses of operation, maintenance, rents, depreciation and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Such schedule also shall show the allocation of such expenses to the departments using the common utility plant to which such expenses are related, explain the basis of allocation used, and give the factors of allocation.
- 4. Give the date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.
- Plant and accumulated provisions for depreciation allocated to the State of Nebraska at December 31, 2017, and the related allocation bases are as follows:

		PLANT			MULATED CIATION
	Alloc Basis	Total	State of Nebraska	Total	State of Nebraska
Distribution Plant					
Black Hills Service Company (BHSCO)	(1)	NA	-	NA	-
Black Hills Utility Holding Company (BHUHC)	(2)	NA	496,375	NA NA	(3,841)
TOTAL			496,375		(3,841)
General Plant					
Black Hills Service Company (BHSCO)	(1)	NA	4,176,308	NA	2,191,315
Black Hills Utility Holding Company (BHUHC)	(2)	NA	14,913,058	NA	891,203
TOTAL	-		19,089,366		3,082,518
TOTAL ALLOCABLE	2		19,585,741		3,078,677

- (1) Black Hills Service Company support functions are centralized costs supporting the operations of the company's business units. These costs are assigned directly whenever possible to a business unit or allocated based on a specific cost driver, or allocated based on a general allocator, referred to as the "Blended Ratio". The "Blended Ratio" consists of the arithmetic average of gross margin, payroll, and asset cost of the applicable business units.
- (2) Black Hills Utility Holding Company support functions were established to provide services to mulitple regulatory jurisdictions for increased efficiency. Costs are assigned directly whenever possible to a business unit, allocated based on a specific cost driver or allocated based on a general allocator. The "General Allocator" consists of the arithmetic payroll and asset cost of the applicable business units.

COMMON UTILITY PLANT AND EXPENSES

- 1. Furnish a schedule describing the property carried in the utility's accounts as common utility plant and showing the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Such schedule also shall show the allocation of such plant costs to the respective departments using the common utility plant, explain the basis of allocation used, and give the allocation factors.
- 2. Furnish a schedule of the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and the amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate including explanation of basis of allocation and factors used.
- 3. Furnish a schedule showing for the year the expenses of operation, maintenance, rents, depreciation and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Such schedule also shall show the allocation of such expenses to the departments using the common utility plant to which such expenses are related, explain the basis of allocation used, and give the factors of allocation.
- 4. Give the date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Depreciation expense and operations and maintenance allocated to the State of Nebraska at December 31, 2017 and the related allocation bases are as follows:

				OPER	ATION
		DEPRE	CIATION	& MAINT	ENANCE
	Alloc		State of		State of
	Basis	Total	Nebraska	Total	<u>Nebraska</u>
Depreciation Expense					
Black Hills Service Company (BHSCO)	(1)	NA	462,739		Ì
Black Hills Utility Holding Company (BHUHC)	(2)	NA	1,099,330		
TOTAL			1,562,069		
O&M					
Black Hills Service Company (BHSCO)	(1)			NA	6,501,773
Black Hills Utility Holding Company (BHUHC)	(2)			NA	4,218,474 10,720,247
TOTAL					10,120,241
TOTAL ALLOCABLE		•	1,562,069	-	10,720,247

- (1) Black Hills Service Company support functions are centralized costs supporting the operations of the company's business units. These costs are assigned directly whenever possible to a business unit or allocated based on a specific cost driver, or allocated based on a general allocator, referred to as the "Blended Ratio". The "Blended Ratio" consists of the arithmetic average of gross margin, payroll, and asset cost of the applicable business units.
- (2) Black Hills Utility Holding Company support functions were established to provide services to mulitple regulatory jurisdictions for increased efficiency. Costs are assigned directly whenever possible to a business unit, allocated based on a specific cost driver or allocated based on a general allocator. The "General Allocator" consists of the arithmetic payroll and asset cost of the applicable business units.



Marne Jones Vice President-Regulatory Marne.Jones@blackhillscorp.com 7001 Mt Rushmore Road Rapid City, SD 57702 P: 605,721,2348

Attestation

I hereby certify that I have examined this Annual Report to the Nebraska Public Service Commission for the calendar year 2017 upon which this report is based, and that to the best of my knowledge, information, and belief, all statements of fact contained in this report are true and the report is a correct statement of the business and affairs of Black Hills Gas Distribution, Nebraska Division, LLC, d/b/a Black Hills Energy in respect to each and every matter set forth therein during the period from and including January 1, 2017 to and including December 31, 2017.

Marne Jones

Vice President - Regulatory

SUBSCRIBED AND SWORN to before me on this 26th day of 2pril , 2018.

Notary Public

My commission expires:

mila Fernau

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