

<u>Line</u>	<u>Description</u>	<u>Amount</u>
	(a)	(b)
1	Investment To Be Financed (Average Rate Base)	\$ 543,925,179
2	Weighted Cost of Long Term Debt	2.860%
3	Synchronized Interest Expense	15,556,260
4	Less South Dakota Interest Expense on LT Debt as filed	17,582,508
5	Difference in Interest Expense	(2,026,248)
6	Federal Income Tax Adjustment (35%)	\$ 709,187

SOURCES:

Column b, line 1: BAM-2 Sch 1, column d, line 37
Column b, line 2: BLC-1 Sch 1 column d, line 1
Column b, line 3: Line 1 * line 2
Column b, line 4: - Statement N, page 18, column d, line 14
Column b, line 5: Line 3 less line 4
Column b, line 6: - line 5 times consolidated effective tax rate (35%)

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
Production Expense:					
1	Coal Expense (Account 501.3)	\$ (717,714)	ENEFUEL	87.64%	\$ (628,982)
2	Other Fuel Expense (Account 547)	(863,979)	ENEFUEL	87.64%	(757,164)
3	Purchased Power Expense (Account 555)	(25,231,082)	ENERGY1	87.64%	(22,111,722)
4	Labor - Bonus (Account 556)	(223,765)	DPROD	89.83%	(201,009)
5	Total Production Expense	\$ (27,036,540)			\$ (23,698,877)
Transmission Expense:					
6	Transmission Expense (Account 565)	(1,009,322)	TRANPLT	90.97%	(918,191)
7	Total Transmission Expense				\$ (918,191)
8	Total Power Marketing Operating Expense Adjustment				\$ (24,617,068)

SOURCES:

Line 5: sum of lines 1-4
Line 7: line 6
Line 8: sum of lines 5 & 7
Column b, lines 1-3, 6: Schedule H-12
Column b, line 4: Email from Jon Thurber on 5/18/14
Column c, line 1: Schedule N-1, page 12, line 9
Column c, line 2: Schedule N-1, page 12, line 29
Column c, line 3: Schedule N-1, page 13, line 53
Column c, line 4: Schedule N-1, page 12, line 40
Column c, line 6: Schedule N-1, page 13, line 67
Column d, lines 1 & 2: Schedule N-1, page 28, line 50
Column d, line 3: Schedule N-1, page 28, line 51
Column d, line 4: Schedule N-1, page 27, line 5
Column d, line 6: Schedule N-1, page 29, line 102

Line	Description	Per Books Plant in Service (b)	Staff Plant Adjustments (c)	Staff Proforma Plant in Service (d)	Less: Non-Depreciable Items (e)	Proforma Depreciation Plant (f)	Staff Proposed Depreciation Rates (g)	Adjusted Depreciation Expense (h)	CUS Depreciation Expense (i)	Adjusted Depreciation Expense less CUS Depreciation (j)	Per Books Depreciation Expense (k)	Per Books Depreciation Expense less CUS Depreciation (l)	Depreciation Adjustment (m)	South Dakota Allocation Factor (n)	South Dakota Percent (o)	South Dakota Depreciation Expense Adjustment (p)	South Dakota Accumulated Depreciation Adjustment (q)
1	Production																
2	Ben French	14,320,323	(14,320,323)	-	-	-	16.23%	-	-	-	489,104	489,104	(489,104)	PRODPLT	89.83%	(439,365)	(219,683)
3	Neil Simpson I	22,286,827	(22,286,827)	-	-	-	21.97%	-	-	-	777,764	777,764	(777,764)	PRODPLT	89.83%	(698,669)	(349,335)
4	Neil Simpson II	142,944,673	10,401,523	153,346,196	7,965	153,338,231	2.90%	4,446,809	4,446,809	4,446,809	3,505,549	3,505,549	941,260	PRODPLT	89.83%	845,539	422,770
5	Osage	18,141,890	(18,141,890)	-	-	-	12.07%	-	-	-	465,658	465,658	(465,658)	PRODPLT	89.83%	(418,303)	(209,152)
6	Wygen III	131,019,345	4,032,809	135,052,154	-	135,052,154	2.64%	3,565,377	3,565,377	3,565,377	3,078,869	3,078,869	486,508	PRODPLT	89.83%	437,033	218,517
7	Wyodak	109,136,639	1,133,088	110,269,727	109,191	110,160,536	2.86%	3,150,591	3,150,591	3,150,591	3,313,428	3,313,428	(162,837)	PRODPLT	89.83%	(146,277)	(73,139)
8	CPGS	-	90,108,289	90,108,289	-	90,108,289	2.98%	2,685,227	2,685,227	2,685,227	-	-	2,685,227	PRODPLT	89.83%	2,412,153	1,206,077
9	Other Production	80,486,327	3,058,795	83,545,122	2,705	83,542,417	2.50%	2,088,560	2,088,560	2,088,560	1,756,016	1,756,016	332,544	PRODPLT	89.83%	298,726	149,363
10	Total Production Plant	\$ 518,336,024	\$ 53,985,464	\$ 572,321,488	\$ 119,861	\$ 572,201,627		\$ 15,936,564	\$ -	\$ 15,936,564	\$ 13,386,388	\$ 13,386,388	\$ 2,550,176			\$ 2,290,837	\$ 1,145,418
11	Transmission	115,033,899	-	115,033,899	5,745,930	109,287,969	2.26%	2,469,908	2,375,704	94,204	2,396,230	20,526	73,678	TRANPLT	90.97%	67,026	33,513
12	Distribution																
13	Land & Land Rights	2,106,585	-	2,106,585	2,106,585	-	2.70%	-	-	-	-	-	-	PLT_360	95.99%	-	-
14	Structures & Improvements	708,861	-	708,861	-	708,861	2.70%	19,139	19,139	19,139	19,577	19,577	(438)	PLT_361	98.86%	(433)	(217)
15	Station Equipment	71,650,994	-	71,650,994	-	71,650,994	2.70%	1,934,577	1,934,577	1,934,577	1,740,945	1,740,945	(193,632)	PLT_362	83.50%	(36,974)	(18,487)
16	Poles, Towers & Fixtures	67,801,785	-	67,801,785	-	67,801,785	2.70%	1,830,648	1,830,648	1,830,648	1,872,550	1,872,550	(41,902)	PLT_364	94.66%	(39,665)	(19,833)
17	Overhead Conductors & Devices	41,782,614	-	41,782,614	-	41,782,614	2.70%	1,128,131	1,128,131	1,128,131	1,153,952	1,153,952	(25,821)	PLT_365	95.17%	(24,573)	(12,287)
18	Underground Conduit	4,081,983	-	4,081,983	-	4,081,983	2.70%	110,214	110,214	110,214	112,736	112,736	(2,522)	PLT_366	98.16%	(2,475)	(1,238)
19	Underground Conductors & Devices	39,661,786	-	39,661,786	-	39,661,786	2.70%	1,070,868	1,070,868	1,070,868	1,095,379	1,095,379	(24,511)	PLT_367	97.83%	(23,979)	(11,990)
20	Line Transformers	35,013,434	-	35,013,434	-	35,013,434	2.70%	945,363	945,363	945,363	967,001	967,001	(21,638)	PLT_368	96.19%	(20,814)	(10,407)
21	Services	29,259,736	-	29,259,736	-	29,259,736	2.70%	790,013	790,013	790,013	808,095	808,095	(18,082)	PLT_369	97.60%	(17,647)	(8,824)
22	Meters	6,989,275	-	6,989,275	-	6,989,275	2.70%	188,710	188,710	188,710	193,030	193,030	(4,320)	PLT_370	95.72%	(4,135)	(2,068)
23	Installation on Customer Premises	2,177,398	-	2,177,398	-	2,177,398	2.70%	58,790	58,790	58,790	60,135	60,135	(1,345)	PLT_371	96.07%	(1,292)	(646)
24	Street Lighting & Signal Systems	1,726,403	-	1,726,403	-	1,726,403	2.70%	46,613	46,613	46,613	47,680	47,680	(1,067)	PLT_373	95.63%	(1,020)	(510)
25	Completed Construction not Classified	4,234,157	5,088,240	9,322,397	-	9,322,397	2.70%	251,705	251,705	251,705	116,939	116,939	134,766	DISTPLT	93.47%	125,972	62,986
26	Plant Additions	-	19,303,954	19,303,954	-	19,303,954	2.70%	521,207	521,207	521,207	-	-	521,207	DIRECT	100.00%	521,207	260,604
27	Total Distribution	307,195,011	24,392,194	331,587,205	2,106,585	329,480,620		8,895,978	193,632	8,702,346	8,425,931	8,232,299	470,047			474,172	237,083
28	General	44,490,207	9,786,782	54,276,989	1,603,243	52,673,746	4.62%	1,738,637	274,733	1,463,904	1,701,148	1,426,415	37,489	GENLPLT	91.81%	34,418	17,209
29	Other Utility Plant	26,339,382	2,122,026	28,461,408	-	28,461,408	7.65%	2,177,298	-	2,177,298	2,000,163	2,000,163	177,135	SALWAGES	91.67%	162,386	81,193
30	Subtotal Plant in Service	\$ 1,011,394,523	\$ 90,286,466	\$ 1,101,680,989	\$ 9,575,619	\$ 1,092,105,370		\$ 31,218,385	\$ 2,844,069	\$ 28,374,316	\$ 27,909,860	\$ 25,065,791	\$ 3,308,525			\$ 3,028,839	\$ 1,514,416
31	Plant Acquisition Adjustment	4,870,308	-	4,870,308	-	4,870,308	2.00%	97,406	-	97,406	97,406	97,406	-	SALWAGES	91.67%	-	-
32	Total Plant in Service	\$ 1,016,264,831	\$ 90,286,466	\$ 1,106,551,297	\$ 9,575,619	\$ 1,096,975,678		\$ 31,315,791	\$ 2,844,069	\$ 28,471,722	\$ 28,007,266	\$ 25,163,197	\$ 3,308,525			\$ 3,028,839	\$ 1,514,416

Sources:

Line 10: sum of lines 2-9
Line 27: sum of lines 13-26
Line 30: sum of lines 10, 11, 27, 28, 29
Line 32: sum of lines 30 & 31
Column b, lines 2 through 7: Schedule D-3, part 2, page 3-4
Column b, line 9: Statement D, page 2, column a, line 3 + line 17
Column b, line 11: Statement D, page 2, column a, line 6 + line 18
Column b, lines 12 through 26: Statement N, page 5, column c, lines 50-77
Column b, line 28: Statement D, page 2, column a, line 10 + line 20
Column b, line 29: Statement D, page 2, column a, line 12
Column b, line 31: Statement D, page 2, column a, line 2
Column c, line 2: - Schedule D-3, part 2, page 3, column n, line 11
Column c, line 3: BAM-3 Sch 6, page 1, column b, line 3 + - Schedule D-3, part 2, page 3, column n, line 21 + - BAM-3 Sch 6, page 1, column b, line 3
Column c, line 4: BAM-3 Sch 6, page 1, column b, line 4 + BAM-3 Sch 5, page 1, column b, line 3
Column c, line 5: - Schedule D-3, part 2, page 3, column n, line 41
Column c, line 6: BAM-3 Sch 6, page 1, column b, line 5 + BAM-3 Sch 5, page 1, column b, line 4
Column c, line 7: BAM-3 Sch 6, page 1, column b, line 6 + BAM-3 Sch 5, page 1, column b, line 5
Column c, line 8: BAM-3 Sch 7, column d, line 19
Column c, line 9: BAM-3 Sch 6, page 1, column b, line 7 + BAM-3 Sch 5, page 1, column b, line 6
Column c, line 25: BAM-3 Sch 6, page 1, column b, line 8

Column c, line 26: BAM-3 Sch 5, page 1, column b, line 7
Column c, line 28: BAM-3 Sch 6, page 1, column b, line 9 + BAM-3 Sch 5, page 1, column b, line 8
Column c, line 29: BAM-3 Sch 5, page 1, column b, line 9
Column d, lines 2-9, 11, 13-26, 28, 29, 31: sum of columns b & c
Column e, lines 2-9, 11, 13, 28, 29, 31: Statement J, column b
Column f, lines 2-9, 11, 13-26, 28, 29, 31: column d - column e
Column g, lines 2-7, 9, 11, 13-26, 28, 29, 31: Statement J, column d
Column g, line 8: Staff Witness Dave Peterson Recommendation
Column h, lines 2-9, 11, 13-26, 28, 29, 31: column f * column g
Column h, line 28: column f * column g less \$694,890 fleet capitalization per St. J
Column i, lines 11, 15, & 28: Email from Jon Thurber on 9/21/14
Column j, lines 2-9, 11, 13-26, 28, 29, 31: column h less column i
Column k, lines 2-9, 11, 28, 29, 31: Statement J, column f
Column k, lines 13-26: Statement N, page 16, column c, lines 8-21
Column l, lines 2-9, 11, 13-26, 28, 29, 31: Column k less column i
Column m, lines 2-9, 11, 13-26, 28, 29, 31: Column j less column l
Column n: Schedule N-1, page 16
Column o, lines 2-9, 11, 13-25, 28: Schedule N-1, page 29
Column o, lines 29 & 31: Schedule N-1, page 31
Column p, lines 2-9, 11, 13-26, 28, 29, 31: Column m * column o
Column q, lines 2-9, 11, 13-26, 28, 29, 31: Column p divided by 2

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	Plant in Service				
2	Steam Production				
3	Neil Simpson II	\$ 9,916,018	DPROD	89.83%	\$ 8,907,609
4	Wygen III	2,990,571	DPROD	89.83%	2,686,445
5	Wyodak	312,088	DPROD	89.83%	280,350
6	Other Production	2,022,876	DPROD	89.83%	1,817,160
7	Distribution	19,303,954	DIRECT	100.00%	19,303,954
8	General Plant	7,263,242	SALWAGES	91.67%	6,658,457
9	Other Utility Plant	2,122,026	SALWAGES	91.67%	1,945,332
10	Total Plant Additions	<u>\$ 43,930,775</u>			<u>\$ 41,599,307</u>
11					
12	Accumulated Deferred Income Taxes				
13	Steam Production	\$ 51,173			
14	Other Production	18,115			
15	Distribution	70,942			
16	General Plant	(22,117)			
17	Other Utility Plant	(4,608)			
18	Total Accumulated Deferred Income Taxes	<u>\$ 113,505</u>	TOTPLT	91.20%	<u>\$ 103,518</u>

Sources:

Column b, line 3: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 Generation tab, sum of lines 10-22, 24-35, 40, & 41 less \$114,979 associated with CPGS per email from Jon Thurber on 10/14/14
Column b, line 4: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 Generation tab, sum of lines 1-8 & 38 plus Email from Jon Thurber on 11/06/14, DR 2-16 10.1.14 - 11.6.14 Capital Additions, lines 46, 48, & 54
Column b, line 5: BHP supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 Generation tab, sum of lines 9 & 37
Column b, line 6: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 Generation tab, sum of lines 23 & 39 plus Email from Jon Thurber on 11/06/14, DR 2-16 10.1.14 - 11.6.14 Capital Additions, lines 50, 56-62
Column b, line 7: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 as Filed Non GEN tab, sum of lines 90, 120, & 137 plus Email from Jon Thurber on 11/06/14, DR 2-16 10.1.14 - 11.6.14 Capital Additions, lines 11-29
Column b, line 8: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 as Filed Non GEN tab, line 172 plus Email from Jon Thurber on 11/06/14, DR 2-16 10.1.14 - 11.6.14 Capital Additions, lines 32-41
Column b, line 9: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 as Filed Non GEN tab, line 184
Column b, line 10: sum of lines 3-9
Column b, line 13: BAM-3 Sch 5, page 2, column i, line 9
Column b, line 14: BAM-3 Sch 5, page 2, column i, line 14
Column b, line 15: BAM-3 Sch 5, page 2, column i, line 16
Column b, line 16: BAM-3 Sch 5, page 2, column i, line 18
Column b, line 17: BAM-3 Sch 5, page 2, column i, line 23
Column b, line 18: sum of lines 13-17
Column c, lines 3-5: Schedule N-1, page 4, column b, line 15
Column c, line 6: Schedule N-1, page 4, column b, line 27
Column c, line 7: Schedule N-1, page 5, column b, line 77
Column c, line 8: Schedule N-1, page 6, column b, line 108
Column c, line 9: Schedule N-1, page 6, column b, line 111
Column c, line 18: Schedule N-1, page 8, column b, line 20
Column d, lines 3-6: Schedule N-1, page 27, column d, line 5
Column d, lines 8 & 9: Schedule N-1, page 31, column d, line 224
Column d, line 18: Schedule N-1, page 29, column d, line 100
Column e, lines 3-9, 13-17: column b * column d
Column e, line 10: sum of lines 3-9
Column e, line 18: sum of lines 13-17

Line	Description (a)	Plant In-Service (b)	Deprecation Rate (c)	Depreciation Expense (d)	1st Year Tax Depreciation Rate (e)	Tax Depreciation (f)	Difference (g)	Tax Rate (h)	Deferred Tax (i)
1	Steam Production - by Plant								
2	Neil Simpson II								
3	2013 Additions	\$ 43,125	2.90%	\$ 1,251	51.88%	\$ 22,373	\$ 21,122	35.00%	\$ 7,393
4	2014 Additions	9,872,893	2.90%	286,314	3.75%	370,233	83,919	35.00%	29,372
5	Wygen III								
6	2013 Additions	10,785	2.64%	285	51.88%	5,595	5,310	35.00%	1,859
7	2014 Additions	2,979,786	2.64%	78,666	3.75%	111,742	33,076	35.00%	11,577
8	Wyodak	312,088	2.86%	8,926	3.75%	11,703	2,777	35.00%	972
9	Total Steam Production	\$ 13,218,677		\$ 375,442		\$ 521,646	\$ 146,204		\$ 51,173
10									
11	Other Production								
12	2013 Additions	55,001	2.50%	1,375	51.88%	28,535	27,160	35.00%	9,506
13	2014 Additions	1,967,875	2.50%	49,197	3.75%	73,795	24,598	35.00%	8,609
14	Total Other Production	\$ 2,022,876		\$ 50,572		\$ 102,330	\$ 51,758		\$ 18,115
15									
16	Distribution	\$ 19,303,954	2.70%	\$ 521,207	3.75%	\$ 723,898	\$ 202,691	35.00%	\$ 70,942
17									
18	General	\$ 7,263,242	4.62%	\$ 335,562	3.75%	\$ 272,372	\$ (63,190)	35.00%	\$ (22,117)
19									
20	Other Utility Plant								
21	2013 Additions	\$ 144,598	7.65%	\$ 11,062	51.88%	\$ 75,017	\$ 63,955	35.00%	\$ 22,384
22	2014 Additions	1,977,428	7.65%	151,273	3.75%	74,154	(77,119)	35.00%	(26,992)
23	Total Other Utility Plant	\$ 2,122,026		\$ 162,335		\$ 149,171	\$ (13,164)		\$ (4,608)
24									
25	Total Plant in Service	<u>\$ 43,930,775</u>		<u>\$ 1,445,118</u>		<u>\$ 1,769,417</u>	<u>\$ 324,299</u>		<u>\$ 113,505</u>

Sources:

Line 9: sum of lines 3, 4, 6-8
Line 14: sum of lines 12 & 13
Line 23: sum of lines 21 & 22
Line 25: sum of lines 9, 14, 16, 18, & 23
Column b, line 3: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Generation<100,000 tab, line 5
Column b, line 4: BAM-3 Sch 5, page 1, column b, line 3 less line 3
Column b, line 6: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Generation<100,000 tab, line 34
Column b, line 7: BAM-3 Sch 5, page 1, column b, line 4 less line 6
Column b, line 8: BAM-3 Sch 5, page 1, column b, line 5
Column b, line 12: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Generation<100,000 tab, line 46
Column b, line 13: BAM-3 Sch 5, page 1, column b, line 6 less line 12
Column b, line 16: BAM-3 Sch 5, page 1, column b, line 7
Column b, line 18: BAM-3 Sch 5, page 1, column b, line 8
Column b, line 21: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 1-.10.14, OtherUtility-<\$100,000Detail tab, sum of lines 4, 7, 9, 10, 12, & 18
Column b, line 22: BAM-3 Sch 5, page 1, column b, line 9 less line 21
Column c: BAM-3 Sch 4
Column d, lines 3, 4, 6-8, 12, 13, 16, 18, 21, & 22: column b * column c
Column e: Schedule M-2 & email from Jon Thurber on 10/23/14
Column f, lines 3, 4, 6-8, 12, 13, 16, 18, 21, & 22: column b * column e
Column g, lines 3, 4, 6-8, 12, 13, 16, 18, 21, & 22: column f - column d
Column h: effective tax rate
Column i, lines 3, 4, 6-8, 12, 13, 16, 18, 21, & 22: column g * column h

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	Plant in Service				
2	Steam Production				
3	Neil Simpson I	\$ 6,854	DPROD	89.83%	\$ 6,157
4	Neil Simpson II	485,505	DPROD	89.83%	436,132
5	Wygen III	1,042,238	DPROD	89.83%	936,248
6	Wyodak	821,000	DPROD	89.83%	737,508
7	Other Production	1,035,919	DPROD	89.83%	930,571
8	Distribution	5,088,240	DISTPLTXNC	93.14%	4,738,994
9	General Plant	2,523,540	SALWAGES	91.67%	2,313,414
10	Total Plant Additions	<u>\$ 11,003,296</u>			<u>\$ 10,099,024</u>
11					
12	Accumulated Deferred Income Taxes				
13	Steam Production	\$ 403,708	TOTPLT	91.20%	\$ 368,185
14	Other Production	179,038	TOTPLT	91.20%	163,284
15	Distribution	875,839	TOTPLT	91.20%	798,772
16	General Plant	417,419	TOTPLT	91.20%	380,690
17	Total Accumulated Deferred Income Taxes	<u>\$ 1,876,004</u>			<u>\$ 1,710,931</u>

Sources:

Line 10: sum of lines 3 through 9
Line 17: sum of lines 13 through 16
Column b, line 3: WP-4, column d, line 2
Column b, line 4: WP-4, column d, line 3
Column b, line 5: WP-4, column d, line 4
Column b, line 6: WP-4, column d, line 5
Column b, line 7: WP-4, column d, line 7
Column b, line 8: \$5,203,942 (WP-4, column d, line 10) less \$24,382 * 60% = \$14,629 (DR 4-1 Finish Deadwood BioFuel LE)
less \$4,568 (DR 4-1 NH Drug) less \$380 (DR 4-2 BH Surgery Center Line Extension) less \$9,992 (DR 4-2 Pipeline Plastics)
less \$10,654 (DR 4-2 Rocky Bluffs Line Extension) less \$6,736 (DR 2-15 & DR 4-3 Bill Collins Line Extension)
less \$11,775 (DR 2-15 & DR 4-3 Jeremy Coil Laundramat) less \$40,596 (DR 4-3 Pennington County Courthouse New 911)
less \$10,899 (DR 6-15 Century Link contribution) less \$5,473 (DR 6-23 Century Link contribution)
Column b, line 9: WP-4, column d, line 12
Column b, line 13: BAM-3 Sch 9, page 2, column i, line 6
Column b, line 14: BAM-3 Sch 9, page 2, column i, line 8
Column b, line 15: BAM-3 Sch 9, page 2, column i, line 10
Column b, line 16: BAM-3 Sch 9, page 2, column i, line 12
Column c, lines 3-6: Schedule N-1, page 4, column b, line 15
Column c, line 7: Schedule N-1, page 4, column b, line 27
Column c, line 8: Schedule N-1, page 5, column b, line 76
Column c, line 9: Schedule N-1, page 6, column b, line 108
Column c, lines 13-16: Schedule N-1, page 8, column b, line 20
Column d, lines 3-7: Schedule N-1, page 27, column d, line 5
Column d, line 8: Schedule N-1, page 29, column d, line 98
Column d, line 9: Schedule N-1, page 31, column d, line 224
Column d, lines 13-16: Schedule N-1, page 29, column d, line 100

Line	Description (a)	Plant In-Service (b)	Depreciation Rate (c)	Depreciation Expense (d)	1st Year Tax Depreciation Rate (e)	Tax Depreciation (f)	Difference (g)	Tax Rate (h)	Deferred Tax (i)
1	Steam Production - by Plant								
2	Neil Simpson II	485,505	2.90%	14,080	51.88%	251,880	237,800	35.00%	83,230
3	Wygen III	1,042,238	2.64%	27,515	51.88%	540,713	513,198	35.00%	179,619
4	Wyodak	821,000	2.86%	23,481	51.88%	425,935	402,454	35.00%	140,859
5	Total Steam Production	\$ 2,348,743		\$ 65,076		\$ 1,218,528	\$ 1,153,452		\$ 403,708
6									
7	Other Production	\$ 1,035,919	2.50%	\$ 25,898	51.88%	\$ 537,435	\$ 511,537	35.00%	179,038
8									
9	Distribution	\$ 5,088,240	2.70%	\$ 137,382	51.88%	\$ 2,639,779	\$ 2,502,397	35.00%	875,839
10									
11	General	\$ 2,523,540	4.62%	\$ 116,588	51.88%	\$ 1,309,213	\$ 1,192,625	35.00%	417,419
12									
13	Total Plant in Service	<u>10,996,442</u>		<u>\$ 344,944</u>		<u>\$ 5,704,955</u>	<u>\$ 5,360,011</u>		<u>\$ 1,876,004</u>

Sources:

Line 5: sum of lines 2 through 5
Line 13: sum of lines 6, 8, 10, and 12
Column b, line 2: BAM-3 Sch 9, page 1, column b, line 4
Column b, line 3: BAM-3 Sch 9, page 1, column b, line 5
Column b, line 4: BAM-3 Sch 9, page 1, column b, line 6
Column b, line 7: BAM-3 Sch 9, page 1, column b, line 7
Column b, line 9: BAM-3 Sch 9, page 1, column b, line 8
Column b, line 11: BAM-3 Sch 9, page 1, column b, line 9
Column c: BAM-3 Sch 4
Column d, lines 2-4, 7, 9, 11: column b * column c
Column e: Schedule M-2
Column f, lines 2-4, 7, 9, 11: column b * column e
Column g, lines 2-4, 7, 9, 11: column f - column d
Column i, lines 2-4, 7, 9, 11: column g * column h

Line	Description	Total Amount	BHP % Ownership	Total BHP Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Plant in Service						
2							
3	Combined Cycle:						
4	Engineering	\$ 2,779,168	58%	\$ 1,611,917			
5	Project Administration	6,837,167	58%	3,965,557			
6	Equipment Procurement	75,199,633	58%	43,615,787			
7	Construction & Commissioning	22,707,924	58%	13,170,596			
8	Indirects	2,765,088	58%	1,603,751			
9	Total Combined Cycle Costs	\$ 110,288,980		\$ 63,967,608			
10							
11	Common:						
12	Engineering	2,069,527	42%	\$ 869,201			
13	Project Administration	803,035	42%	337,275			
14	Equipment Procurement	11,896,074	42%	4,996,351			
15	Construction & Commissioning	35,391,911	42%	14,864,603			
16	Indirects	12,079,169	42%	5,073,251			
17	Total Shared Asset Costs	62,239,716		\$ 26,140,681			
18							
19	Total Plant in Service	\$ 172,528,696		\$ 90,108,289	DPROD	89.83%	\$ 80,944,734
20							
21	Accumulated Deferred Income Taxes						
22	R&D (100% Tax Depreciation)			\$ 7,269,037			
23	2013 Expenditures (51.88% Tax Depreciation)			32,398,580			
24	2014 Expenditures (3.75% Tax Depreciation)			764,632			
25	Total Tax Depreciation			40,432,249			
26	Book Depreciation			2,685,227			
27	Difference			37,747,022			
28	Tax Rate			35%			
29	Accumulated Deferred Income Tax			\$ 13,211,458	TOTPLT	91.20%	\$ 12,048,960

Sources:

Column b, lines 4-8, 12-16: Email from Jon Thurber on 11/07/14
Column b, line 9: sum of lines 4-8
Column b, line 17: sum of lines 12-16
Column b, line 19: sum of lines 9 and 17
Column c: Schedule D-11
Column d, lines 4-8, 12-16: column b * column c
Column d, line 9: sum of lines 4-8
Column d, line 17: sum of lines 12-16
Column d, line 19: sum of lines 9 and 17
Column d, lines 22: \$7,269,037 (email from Jon Thurber on 10/21/14) * 100% (Schedule M-2)
Column d, line 23: \$62,449,075 (email from Jon Thurber on 10/21/14) * 51.88% (Schedule M-2)
Column d, line 24: (column d, line 19 less \$7,269,037 less \$62,449,075) * 3.75% (Schedule M-2)
Column d, line 25: sum of lines 22-24
Column d, line 26: BAM-3 Sch 4, column m, line 8
Column d, line 27: line 25 less line 26
Column d, line 28: Effective Tax Rate
Column d, line 29: line 27 * line 28
Column e, line 19: Schedule N-1, page 4, column b, line 27
Column e, line 29: Schedule N-1, page 8, column b, line 20
Column f, line 19: Schedule N-1, page 27, column d, line 5
Column f, line 29: Schedule N-1, page 29, column d, line 100
Column g, lines 19 & 29: column d * column f

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	Other Production Operation				
2	Operation Supervision and Engineering (Labor Only)	\$ 940,339			
3					
4	Generation Expenses				
5	Water Fees	239,615			
6	Chemicals/Water Treatment less reagent costs	36,392			
7	Lubricants	15,284			
8	Total Generation Expenses	\$ 291,291			
9					
10	Miscellaneous Expenses				
11	Building/Grounds Maintenance	24,184			
12	Training/development	20,153			
13	Vehicles	20,153			
14	Office Expenses	16,122			
15	Total Miscellaneous Expense	\$ 80,612			
16					
17	Other Production Maintenance				
18	Operation Supervision and Engineering (Maintenance Only)	\$ 354,290			
19					
20	Maintenance				
21	Air Pollution Controls	54,140			
22	Condenser/Condensate System	55,953			
23	Controls and Instrumentation - GT	82,894			
24	Demin System/Waste Water	15,802			
25	Electrical Systems	25,386			
26	Feed Water System	25,386			
27	Fire Systems	25,386			
28	Gas Turbine - Primary	534,807			
29	Steam Turbine	25,386			
30	Generator (Steam Turbine) - Support Systems	13,470			
31	HRSG	17,985			
32	Evap Cooler	3,255			
33	Misc. Equipment	59,062			
34	Environmental	94,551			
35	Utilities (Station Service)	25,386			
36	Permits	25,388			
37	Total Maintenance	\$ 1,084,237			
38					
39	Total Production Operation and Maintenance	\$ 2,750,769			
40					
41	Allocation to FERC Accounts				
42	Other Production Operation				
43	Account 546 (3.39%)	93,251	SALWAGPO	89.83%	83,768
44	Account 548 (3.03%)	83,348	DPROD	89.83%	74,872
45	Account 549 (36.34%)	999,629	DPROD	89.83%	897,972
46	Total Other Production Operation	\$ 1,176,228			\$ 1,056,612
47					
48	Other Production Maintenance				
49	Account 551 (0.23%)	6,327	SALWAGPM	89.83%	5,684
50	Account 552 (3.22%)	88,575	DPROD	89.83%	79,567
51	Account 553 (36.34%)	999,629	DPROD	89.83%	897,972
52	Account 554 (17.44%)	479,734	DPROD	89.83%	430,947
53	Total Other Production Maintenance	\$ 1,574,265			\$ 1,414,170
54					
55	Total Production Expense	\$ 2,750,493			\$ 2,470,782

Sources:

Line 46: sum of lines 43 through 45
Line 53: sum of lines 49 through 52
Line 55: sum of lines 46 & 53
Columns a, lines 43-45, 49-52: BHP's response to Staff DR 3-35
Column b, lines 2, 5, 7, 11-14, 18, 21-36: BHP's response to Staff DR 3-35
Column b, line 6: \$67,092 (BHP's response to Staff DR 3-35) less \$30,700 (email from Jon Thurber on 9/17/14)
Column b, line 8: sum of lines 5 through 7
Column b, line 15: sum of lines 11 through 14
Column b, line 37: sum of lines 21 through 36
Column b, lines 43-45, 49-52: column b, line 39 * percentage in column a
Column c: Schedule N-1, page 12
Column d: Schedule N-1, pages 27 & 30
Column e, lines 43-45, 49-52: column b * column d

Line	Description	Estimated Net Book Value as of 9/30/14 (a)	Estimated Decommissioning Costs (b)	Less: Contingencies (c)	Total Company Regulatory Asset (d)	Allocation Factor (e)	South Dakota Percent (f)	South Dakota Amount (g)
1	Amortization Expense:							
2	Ben French	\$ (535,108)	\$ 3,959,606	\$ 350,683	\$ 3,073,815			
3	Osage Units 1-3	(687,847)	3,951,736	348,772	2,915,117			
4	Neil Simpson	4,833,205	2,975,413	256,342	7,552,276			
5	Subtotal	\$ 3,610,250	\$ 10,886,755	\$ 955,797	\$ 13,541,208			
6	Estimated Ben French, Osage, and Neil Simpson 1 Obsolete Inventory				2,806,322			
7	Total				\$ 16,347,530			
8								
9	Amortization Period (years)				10			
10	Annual Amortization Expense				\$ 1,634,753	PRODPLT	89.83%	\$ 1,468,507
11								
12	Rate Base:							
13	Unamortized Balance				\$ 13,895,401	PRODPLT	89.83%	\$ 12,482,309
14								
15	Accumulated Deferred Income Taxes							
16	Tax loss of retirement of plant assets				\$ 3,606,771			
17	Tax loss of obsolete inventory				2,806,322			
18	Book Depreciation							
19	Plant Related				541,538			
20	Decommissioning Costs				1,489,644			
21	Obsolete Inventory				420,948			
22	Total Book Depreciation				2,452,130			
23								
24	Difference				3,960,963			
25	Tax Rate				35%			
26	Accumulated Deferred Income Tax				\$ 1,386,337	TOTPLT	91.20%	\$ 1,264,351

Sources:

Line 5: sum of lines 2-4
Line 7: sum of lines 5 & 6
Column b, lines 2-4: Schedule J-2, column f
Column c, lines 2-4: Schedule J-2, column g
Column d, lines 2-4: BHP Response to Staff DR 3-23, Attachment 3-23 Decommissioning Budget
Column e, lines 2-4: column b + column c - column d
Column e, line 6: BHP Response to Staff DR 7-15
Column e, line 9: Staff Recommendation
Column e, line 10: line 7 divided by line 9
Column e, line 13: line 7 less (1.5 * line 10)
Column e, lines 16 & 17: Email from Jon Thurber on 11/14/14
Column e, line 19: column b, line 5 divided by column e, line 9 * 1.5
Column e, line 20: (column c, line 5 less column d, line 5) divided by column e, line 9 * 1.5
Column e, line 21: column e, line 6 divided by column e, line 9 * 1.5
Column e, line 22: sum of lines 19-21
Column e, line 24: line 16 + line 17 - line 22
Column e, line 26: line 24 * line 25
Column f, line 10: Schedule N-1, page 16, column b, line 3
Column f, line 13: Schedule N-1, page 8, column b, line 15
Column f, line 26: Schedule N-1, page 8, column b, line 20
Column g, line 10: Schedule N-1, page 29, column d, line 101
Column g, line 13: Schedule N-1, page 29, column d, line 101
Column g, line 26: Schedule N-1, page 29, column d, line 100
Column h, lines 10, 13, & 26: column e * column g

Line	Description	South Dakota Regulatory Asset
	(a)	(b)
1	<u>Amortization Expense:</u>	
2	Storm Atlas Regulatory Asset	
3	Regulatory Asset Balance - Final Costs	2,555,718
4	Less Employee Bonuses	(177,500)
5	Total Regulatory Asset	<u>\$ 2,378,218</u>
6		
7	2014 BHP SD System Inspection Costs - actual costs thru 9/30/14	
8	Contracted Distribution Line Patrol	435,809
9	O&M Repair Work - NonLabor	113,369
10	Internal Incremental Labor - O&M Repair and Line Patrol Work	230,030
11	Total BHP Inspection Costs	<u>\$ 779,208</u>
12		
13	Total Storm Atlas Regulatory Asset and System Inspection Costs	<u>\$ 3,157,426</u>
14		
15	Amortization Period (years)	10
16	Annual Amortization Expense	<u>\$ 315,743</u>
17		
18	<u>Rate Base:</u>	
19	Unamortized Balance	<u>\$ 2,683,812</u>
20		
21	Accumulated Deferred Income Tax	<u>\$ 939,334</u>

Sources:

Column b, line 3: BHP Response to Staff DR 3-17
Column b, line 4: BHP Response to Staff DR 3-18
Column b, line 5: sum of lines 3 and 4
Column b, lines 8-10: BHP Supplemental Response to Staff DR 3-20
Column b, line 11: sum of lines 8-10
Column b, line 13: line 5 + line 11
Column b, line 15: Staff Recommendation
Column b, line 16: line 13 divided by line 15
Column b, line 19: column 13 less (1.5 * line 16)
Column b, line 21: line 19 * 35%

<u>Line</u>	<u>Description</u>	<u>Amount</u>
	(a)	(b)
1	Equity AFUDC (net of depreciation)	\$ (404,311)
2	Federal Income Tax Rate	35.00%
3	Total Company Federal Income Tax Adjustment	<u>(141,509)</u>
4	TOTPLTCUS SD Allocation	<u>81.276%</u>
5	SD Federal Income Tax Adjustment	<u>(115,013)</u>
6	Tax Return True Up 2012 and DIT True Up	(1,116,039)
7	Tax effect of I/C Interest Expense	683,125
8	Remove: Non-Operating Income Tax Expense (Benefit)	(57,373)
9	Miscellaneous Tax Adjustment	<u>7,557</u>
10	Total Company Federal Income Tax Adjustment	<u>(482,730)</u>
11	TOTPLTCUS SD Allocation	<u>81.276%</u>
12	SD Federal Income Tax Adjustment	<u>(392,343)</u>
13	Total SD Federal Income Tax Adjustment	<u><u>(507,356)</u></u>

Sources:

Column b, lines 1, 6, 7, 8, & 9: Statement K, pages 1 & 2, column d
Column b, line 2: effective tax rate
Column b, line 3: line 1 * line 2
Column b, line 4: Schedule N-1
Column b, line 5: line 3 * line 4
Column b, line 10: sum of lines 6-9
Column b, line 11: Schedule N-1
Column b, line 12: line 10 * line 11
Column b, line 13: line 5 + line 12

<u>Line</u>	<u>Component</u> (a)	<u>% of Total</u> (b)	<u>Cost</u> (c)	<u>Weighted Cost</u> (d)
1	Long Term Debt	██████████		██████████
2	Common Equity	██████████		██████████
3	Total	100.00%		<u><u>7.76%</u></u>