

**BLACK HILLS POWER, INC.**  
**ELECTRIC PLANT IN SERVICE**  
For the Test Year Ended December 31, 2005

Statement D  
Page 1 of 2

Line No.	FERC Acct #	Description	Balance at Dec 31, 2004	Additions	Retirements	Transfers and Adjustments	Balance at Dec 31, 2005
1	101	Steam Production Plant	\$ 246,095,940	\$ 450,910	\$ (42,762)	\$ -	\$ 246,504,089
2	114	Wyodak, Osage & Kirk Acq Adj	4,870,308	-	-	-	4,870,308
3	101	Other Production Plant	75,590,088	-	-	-	75,590,088
4	101	Total Production Plant	<u>326,556,337</u>	<u>450,910</u>	<u>(42,762)</u>	<u>-</u>	<u>326,964,485</u>
5	101	Transmission Plant	61,828,583	21,951,338	(216,758)	(14,152,670)	69,410,493
6	101	Distribution Plant	194,262,360	9,362,872	(1,587,549)	14,152,670	216,190,353
7	101	General Plant	29,615,765	1,901,499	(758,610)	-	30,758,654
8	106	Compl Construction - Not Classified	<u>28,441,912</u>	<u>(17,631,132)</u>	<u>-</u>	<u>-</u>	<u>10,810,779</u>
9		Total Electric Plant In Service	640,704,956	16,035,487	(2,605,679)	0	654,134,764
10	107	Construction Work in Progress	<u>4,065,626</u>	<u>2,618,648</u>	<u>-</u>	<u>-</u>	<u>6,684,274</u>
11		Total Electric Plant Included in Rate Base Calculations	<u>\$ 644,770,583</u>	<u>\$ 18,654,134</u>	<u>\$ (2,605,679)</u>	<u>\$ 0</u>	<u>\$ 660,819,038</u>

**BLACK HILLS POWER, INC.**  
**ELECTRIC PLANT IN SERVICE**  
For the Test Year Ended December 31, 2005

Schedule D-1  
Page 1 of 2

Line No.	Account Number	Electric Plant in Service	Balance at Dec 31, 2004	Additions	Retirements	Transfers and Adjustments	Balance at Dec 31, 2005
<b>STEAM PRODUCTION PLANT</b>							
1	310	Land and Land Rights	\$ 334,000	\$ -	\$ -	\$ -	\$ 334,000
2	311	Structures and Improvements	30,452,365	35,213	-	-	30,487,578
3	312	Boiler Plant Equipment	148,944,162	288,139	(19,699)	-	149,212,602
4	313	Engines and Engine Driven Generator	240,387	19,645	-	(10,041)	249,991
5	314	Turbogenerator Units	48,246,898	9,650	(3,081)	-	48,253,467
6	315	Accessory Electric Equipment	15,557,364	10,184	(19,982)	-	15,547,566
7	316	Miscellaneous Power Plant Equipment	2,320,765	88,080	-	10,041	2,418,886
8		Total Steam Production Plant	<u>246,095,940</u>	<u>450,910</u>	<u>(42,762)</u>	<u>-</u>	<u>246,504,089</u>
9	114	Wyodak, Osage & Kirk Acquisition Adj	4,870,308	-	-	-	4,870,308
<b>OTHER PRODUCTION PLANT</b>							
10	340	Land and Land Rights	2,705	-	-	-	2,705
11	341	Structures and Improvements	434,879	-	-	-	434,879
12	342	Boiler Plant Equipment	3,733,364	-	-	-	3,733,364
13	343	Engines and Engine Driven Generator	-	-	-	-	-
14	344	Turbogenerator Units	67,128,631	-	-	-	67,128,631
15	345	Accessory Electric Equipment	4,207,125	-	-	-	4,207,125
16	346	Miscellaneous Power Plant Equipment	83,385	-	-	-	83,385
17		Total Other Production Plant	<u>75,590,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,590,088</u>
18		Total Production Plant	<u>326,556,337</u>	<u>450,910</u>	<u>(42,762)</u>	<u>-</u>	<u>326,964,485</u>
<b>TRANSMISSION PLANT</b>							
19	350	Land and Land Rights	1,943,631	363,185	-	(137,833)	2,168,983
20	351	Clearing Land and Rights-of-Way	-	-	-	-	-
21	352	Structures and Improvements	571,043	886,019	-	-	1,457,061
22	353	Station Equipment	16,165,444	17,855,773	(15,575)	-	34,005,642
23	354	Tower and Fixtures	55,679	398,101	-	(6,103)	447,677
24	355	Poles and Fixtures	22,074,653	26,452	(1,517)	(8,048,558)	14,051,029
25	356	Overhead Conductors and Devices	20,968,000	2,421,809	(199,666)	(5,916,962)	17,273,181
26	357	Underground Conduit	-	-	-	-	-
27	358	Underground Conductors and Devices	-	-	-	-	-
28	359	Roads and Trails	50,134	-	-	(43,214)	6,920
29		Total Transmission Plant	<u>\$ 61,828,583</u>	<u>\$ 21,951,338</u>	<u>\$ (216,758)</u>	<u>\$ (14,152,670)</u>	<u>\$ 69,410,493</u>

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Test Year Ended December 31, 2005**

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		<b>PRODUCTION</b>			
2	VARIOUS	VARIOUS UNDER \$100,000	206,820.18	VARIOUS	9
3	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	256,566.07	9/3/2003	8
4		<b>TOTAL MAJOR ADDITIONS</b>	<u>463,386.25</u>		
5					
6					
7	VARIOUS	FERC ACCT 312	(19,698.84)	VARIOUS	VARIOUS
8	VARIOUS	FERC ACCT 314	(3,081.00)	VARIOUS	VARIOUS
9	VARIOUS	FERC ACCT 315	(19,982.00)	VARIOUS	VARIOUS
10		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(42,761.84)</u>		
11					
12					
13		<b>TRANSMISSION</b>			
14	VARIOUS	VARIOUS UNDER \$100,000	486,908.01	VARIOUS	4
15	89256	WEST HILL SUB: REPLACE BKRS 1323 & 6W22	103,619.93	6/29/2004	5
16	88527	INSTALL 69KV CAPACITOR BANK & BREAKER	137,974.20	1/29/2004	7
17	79059	PREL. WO, PLUMA-WINDY FLATS 69VK REBUILD	160,471.75	1/4/2000	7
18	87741	NS2 69KV SUB ADDITION: GILLETTE #2 LINE	179,513.09	8/4/2003	7
19	85150	RAPID CITY TO PACTOLA 69KV REBUILD	378,493.53	1/28/2002	8
20	88384	OSAGE - WYODAK OPGW, PRELIMINARY	635,718.26	1/6/2004	7
21	88383	HOT SPRINGS - OSAGE OPGW, PREL.	648,063.28	1/6/2004	12
22	88382	RAPID CITY - HOT SPRINGS OPGW, PREL.	825,584.19	1/6/2004	12
23	16708	AC/DC/AC TIE-NON-SHARED PROJECT COSTS	19,744,795.48	12/3/2003	12
24		<b>TOTAL MAJOR ADDITIONS</b>	<u>23,301,141.72</u>		
25					
26					
27	VARIOUS	FERC ACCT 353	(15,575.16)	VARIOUS	VARIOUS
28	VARIOUS	FERC ACCT 355	(1,517.39)	VARIOUS	VARIOUS
29	VARIOUS	FERC ACCT 356	(87,361.64)	VARIOUS	VARIOUS
30	VARIOUS	FERC ACCT 356	(97,217.47)	VARIOUS	VARIOUS
31	VARIOUS	FERC ACCT 356	(15,086.44)	VARIOUS	VARIOUS
32		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(216,758.10)</u>		
33					
34					

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Test Year Ended December 31, 2005**

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		<b>DISTRIBUTION</b>			
2	VARIOUS	VARIOUS UNDER \$100,000	3,627,324.15	VARIOUS	4
3	15272	LAWRENCE CO BLANKET	108,239.26	5/23/1994	9
4	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	120,778.26	1/2/2003	5
5	15272	LAWRENCE CO BLANKET	122,493.02	5/23/1994	12
6	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	141,625.05	1/2/2003	4
7	15274	MEADE CO. BLANKET	143,654.02	3/18/1994	6
8	15272	LAWRENCE CO BLANKET	161,477.64	5/23/1994	6
9	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	169,039.04	1/2/2003	8
10	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	180,024.28	1/2/2003	10
11	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	181,025.57	1/2/2003	7
12	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	184,776.52	1/2/2003	9
13	15273	PENNINGTON COUNTY BLANKET	196,751.78	12/10/1994	12
14	86351	URD FROM PLUMA TO DEADWOOD	210,167.18	9/6/2002	3
15	87602	OMAHA ST.4TH ST. SUB CROSSING	210,771.10	6/30/2003	1
16	15273	PENNINGTON COUNTY BLANKET	212,074.67	12/10/1994	9
17	89767	REPLACE HILLSVIEW 69-12.47KV XFMR	278,393.92	10/14/2004	12
18	89094	5TH STREET TO CATRON ROAD PROJECT MOVE	294,134.82	5/21/2004	12
19	15273	PENNINGTON COUNTY BLANKET	373,782.27	12/10/1994	6
20	85563	SOUTH LOOP 69KV REROUTE, PRELIMINARY	446,175.73	4/17/2002	6
21	87139	SRC 12.47KV SUBSTATION ENGINEERING	856,037.42	3/13/2003	4
22		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>8,218,745.70</b></u>		
23					
24					
25	VARIOUS	FERC ACCT 360	(10,172.35)	VARIOUS	VARIOUS
26	VARIOUS	FERC ACCT 362	(93,219.62)	VARIOUS	VARIOUS
27	VARIOUS	FERC ACCT 362	(90,313.59)	VARIOUS	VARIOUS
28	VARIOUS	FERC ACCT 362	(94,970.25)	VARIOUS	VARIOUS
29	VARIOUS	FERC ACCT 362	(59,004.60)	VARIOUS	VARIOUS
30	88486	SELL 69KV LINE TO CITY OF GILLETTE - FERC ACCT 364	(345,428.72)	1/21/2004	9
31	85150	RC TO PACTOLA 69KV REBUILD - FERC ACCT 364	(110,603.78)	1/28/2002	8
32	VARIOUS	FERC ACCT 364	(57,592.96)	VARIOUS	VARIOUS
33	VARIOUS	FERC ACCT 364	(53,161.62)	VARIOUS	VARIOUS
34	88486	SELL 69KV LINE TO CITY OF GILLETTE - FERC ACCT 365	(160,884.23)	1/21/2004	9



			BLACK HILLS POWER, INC.				Schedule D-3		
			Plant Account Balances				Page 1 of 4		
			For the Twelve Months Ending December 31, 2005						
Line	FERC		December	January	February	March	April	May	June
No.	Acct. #	Description	2004	2005	2005	2005	2005	2005	2005
<b>STEAM PRODUCTION PLANT</b>									
1	310	LAND	334,000	334,000	334,000	334,000	334,000	334,000	334,000
2	311	STRUCTURES & IMPROVEMENTS	30,452,365	30,452,365	30,452,365	30,452,365	30,467,519	30,469,526	30,476,464
3	312	BOILER PLANT EQUIPMENT	148,944,162	148,953,737	148,953,737	148,953,737	148,955,444	148,955,444	148,955,444
4	313	ENGINES & ENGINE DRIVEN GENERATORS	240,387	240,387	240,387	240,387	250,428	250,428	250,428
5	314	TURBOGENERATOR UNITS	48,246,898	48,246,898	48,246,898	48,246,898	48,246,898	48,246,898	48,246,898
6	315	ACCESSORY ELECTRIC EQUIPMENT	15,557,364	15,557,364	15,557,364	15,557,364	15,557,364	15,557,364	15,557,364
7	316	MISCELLANEOUS POWER PLANT EQUIPMENT	2,320,765	2,320,765	2,320,765	2,320,765	2,320,765	2,320,765	2,320,765
8		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>246,095,940</b>	<b>246,105,516</b>	<b>246,105,516</b>	<b>246,105,516</b>	<b>246,132,417</b>	<b>246,134,424</b>	<b>246,141,363</b>
9	114	WYODAK, OSAGE & KIRK ACQUISITION ADJ.	4,870,308	4,870,308	4,870,308	4,870,308	4,870,308	4,870,308	4,870,308
<b>OTHER PRODUCTION PLANT</b>									
10	340	LAND	2,705	2,705	2,705	2,705	2,705	2,705	2,705
11	341	STRUCTURES & IMPROVEMENTS	434,879	434,879	434,879	434,879	434,879	434,879	434,879
12	342	FUEL HOLDERS, PRODUCTS & ACCESSORIES	3,733,364	3,733,364	3,733,364	3,733,364	3,733,364	3,733,364	3,733,364
13	343	PRIME MOVERS	-	-	-	-	-	-	-
14	344	GENERATORS	67,128,631	67,128,631	67,128,631	67,128,631	67,128,631	67,128,631	67,128,631
15	345	ACCESSORY ELECTRIC EQUIPMENT	4,207,125	4,207,125	4,207,125	4,207,125	4,207,125	4,207,125	4,207,125
16	346	MISCELLANEOUS POWER PLANT EQUIPMENT	83,385	83,385	83,385	83,385	83,385	83,385	83,385
17		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>75,590,088</b>	<b>75,590,088</b>	<b>75,590,088</b>	<b>75,590,088</b>	<b>75,590,088</b>	<b>75,590,088</b>	<b>75,590,088</b>
18		<b>TOTAL PRODUCTION PLANT</b>	<b>326,556,336</b>	<b>326,565,912</b>	<b>326,565,912</b>	<b>326,565,912</b>	<b>326,592,813</b>	<b>326,594,820</b>	<b>326,601,759</b>
<b>TRANSMISSION PLANT</b>									
19	350	LAND	1,943,631	1,931,373	1,931,373	1,923,213	1,880,199	1,851,185	1,837,603
20	352	STRUCTURES & IMPROVEMENTS	571,043	571,043	571,043	571,043	571,043	571,043	571,043
21	353	STATION EQUIPMENT	16,165,444	16,165,444	16,165,444	16,165,444	16,173,533	16,216,922	16,216,922
22	354	TOWER & FIXTURES	55,679	49,576	49,576	49,576	49,576	49,576	49,576
23	355	POLES & FIXTURES	22,074,653	20,284,402	20,284,402	20,284,691	18,780,111	16,524,038	14,593,972
24	356	OVERHEAD CONDUCTORS & DEVICES	20,968,000	19,018,640	19,018,640	19,018,640	18,191,271	17,175,528	15,624,669
25	359	ROADS & TRAILS	50,134	49,211	49,211	49,211	40,960	6,920	6,920
26		<b>TOTAL TRANSMISSION PLANT</b>	<b>61,828,583</b>	<b>58,069,689</b>	<b>58,069,689</b>	<b>58,061,818</b>	<b>55,686,693</b>	<b>52,395,212</b>	<b>48,900,705</b>
<b>DISTRIBUTION PLANT</b>									
27	360	LAND	1,211,539	1,224,720	1,225,034	1,233,252	1,284,517	1,347,607	1,369,071

			BLACK HILLS POWER, INC.					Schedule D-3	
			Plant Account Balances					Page 2 of 4	
			For the Twelve Months Ending December 31, 2005						
Line	FERC		December	January	February	March	April	May	June
No.	Acct. #	Description	2004	2005	2005	2005	2005	2005	2005
28	361	STRUCTURES & IMPROVEMENTS	254,223	254,223	254,223	254,223	254,825	254,825	254,825
29	362	STATION EQUIPMENT	46,922,020	46,925,857	46,925,857	46,959,025	48,031,468	48,143,459	48,143,459
30	364	POLES, TOWERS AND FIXTURES	40,483,949	42,301,452	42,379,176	42,547,495	44,091,192	46,370,431	48,773,670
31	365	OVERHEAD CONDUCTORS & DEVICES	23,265,489	25,221,013	25,229,810	25,217,194	26,111,249	27,130,772	28,762,454
32	366	UNDERGROUND CONDUIT	729,092	742,642	742,642	742,642	750,462	750,462	763,531
33	367	UNDERGROUND CONDUCTOR & DEVICES	31,008,590	31,170,397	31,435,381	31,685,256	31,841,538	31,864,988	31,936,222
34	368	LINE TRANSFORMERS	22,828,983	22,861,937	22,929,613	22,996,427	23,144,719	23,238,621	23,233,822
35	369	SERVICES	16,190,259	16,190,601	16,232,180	16,266,546	16,267,896	16,273,894	16,902,378
36	370	METERS	8,548,844	8,571,422	8,584,518	8,590,879	8,626,764	8,663,249	8,688,232
37	371	INSTALLATIONS ON CUSTOMER PREMISES	1,484,370	1,484,370	1,484,843	1,484,843	1,484,843	1,484,843	1,514,445
38	373	STREET LIGHTING	1,335,002	1,335,002	1,336,285	1,336,472	1,337,268	1,337,268	1,349,973
39		<b>TOTAL DISTRIBUTION PLANT</b>	<b>194,262,360</b>	<b>198,283,637</b>	<b>198,759,564</b>	<b>199,314,255</b>	<b>203,226,742</b>	<b>206,860,419</b>	<b>211,692,082</b>
		<b>GENERAL PLANT</b>							
40	389	LAND	485,791	485,791	485,791	485,791	485,791	485,791	485,791
41	390	STRUCTURES & IMPROVEMENTS	9,791,702	9,791,702	9,791,702	9,791,702	9,791,702	9,853,357	9,874,514
42	391	OFFICE FURNITURE & EQUIPMENT	7,450,292	7,618,721	7,618,721	7,622,718	7,719,337	7,775,459	7,790,714
43	392	TRANSPORTATION EQUIPMENT	4,352,538	4,352,538	4,337,799	4,337,799	4,348,185	4,348,185	4,348,185
44	393	STORES EQUIPMENT	253,745	253,745	253,745	253,745	253,745	253,745	253,745
45	394	TOOLS, SHOP AND GARAGE EQUIPMENT	4,227,030	4,230,107	4,227,748	4,227,748	4,267,638	4,272,538	4,272,538
46	395	LABORATORY EQUIPMENT	595,678	595,678	595,678	595,678	595,678	595,678	595,678
47	396	POWER OPERATED EQUIPMENT	149,556	149,556	149,556	149,556	149,556	149,556	149,556
48	397	COMMUNICATION EQUIPMENT	2,042,160	2,042,160	2,042,160	2,042,160	2,048,250	2,048,250	2,048,250
49	398	MISCELLANEOUS EQUIPMENT	267,272	267,272	267,272	267,272	267,272	267,272	267,272
50		<b>TOTAL GENERAL PLANT</b>	<b>29,615,765</b>	<b>29,787,270</b>	<b>29,770,172</b>	<b>29,774,169</b>	<b>29,927,154</b>	<b>30,049,831</b>	<b>30,086,242</b>
51	101 & 114	<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	<b>612,263,044</b>	<b>612,706,508</b>	<b>613,165,336</b>	<b>613,716,153</b>	<b>615,433,401</b>	<b>615,900,282</b>	<b>617,280,788</b>
		<b>COMPLETED CONSTRUCTION NOT CLASSIFIED</b>							
52	106	COMPLETED CONSTRUCTION - NOT CLASSIFIED - Prod	987,317	985,828	999,364	1,065,689	1,091,105	1,094,304	1,094,695
53	106	COMPLETED CONSTRUCTION - NOT CLASSIFIED - Other Prod	85,654	99,962	99,962	99,962	99,962	99,962	99,962
54	106	COMPLETED CONSTRUCTION - NOT CLASSIFIED - Transm	21,659,951	21,670,641	22,311,238	22,592,606	22,698,603	22,535,296	22,561,381
55	106	COMPLETED CONSTRUCTION - NOT CLASSIFIED - Distribution	4,321,206	4,525,665	4,537,998	4,423,305	3,913,419	4,515,824	4,337,933
56	106	COMPLETED CONSTRUCTION - NOT CLASSIFIED - General	1,387,783	1,504,340	1,571,548	1,725,000	1,485,393	1,443,580	1,512,176
57		<b>TOTAL COMPLETED CONSTRUCTION NOT CLASSIFIED</b>	<b>28,441,912</b>	<b>28,786,436</b>	<b>29,520,110</b>	<b>29,906,563</b>	<b>29,288,482</b>	<b>29,688,966</b>	<b>29,606,147</b>
58			<b>640,704,956</b>	<b>641,492,944</b>	<b>642,685,446</b>	<b>643,622,716</b>	<b>644,721,883</b>	<b>645,589,247</b>	<b>646,886,935</b>

			BLACK HILLS POWER, INC.					Schedule D-3	
			Plant Account Balances					Page 3 of 4	
			For the Twelve Months Ending December 31, 2005						
Line No.	FERC Acct. #	Description	July 2005	August 2005	September 2005	October 2005	November 2005	December 2005	12 Month Average
<b>STEAM PRODUCTION PLANT</b>									
1	310	LAND	334,000	334,000	334,000	334,000	334,000	334,000	334,000
2	311	STRUCTURES & IMPROVEMENTS	30,476,464	30,487,578	30,487,578	30,487,578	30,487,578	30,487,578	30,472,102
3	312	BOILER PLANT EQUIPMENT	148,955,444	149,169,056	149,211,367	149,212,602	149,212,602	149,212,602	149,049,644
4	313	ENGINES & ENGINE DRIVEN GENERATORS	250,428	249,991	249,991	249,991	249,991	249,991	247,170
5	314	TURBOGENERATOR UNITS	48,246,898	48,248,024	48,248,024	48,253,467	48,253,467	48,253,467	48,248,587
6	315	ACCESSORY ELECTRIC EQUIPMENT	15,557,364	15,557,364	15,557,364	15,547,566	15,547,566	15,547,566	15,555,103
7	316	MISCELLANEOUS POWER PLANT EQUIPMENT	2,320,765	2,347,277	2,418,886	2,418,886	2,418,886	2,418,886	2,352,995
8		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>246,141,363</b>	<b>246,393,289</b>	<b>246,507,209</b>	<b>246,504,089</b>	<b>246,504,089</b>	<b>246,504,089</b>	<b>246,259,601</b>
9	114	WYODAK, OSAGE & KIRK ACQUISITION ADJ.	4,870,308	4,870,308	4,870,308	4,870,308	4,870,308	4,870,308	4,870,308
<b>OTHER PRODUCTION PLANT</b>									
10	340	LAND	2,705	2,705	2,705	2,705	2,705	2,705	2,705
11	341	STRUCTURES & IMPROVEMENTS	434,879	434,879	434,879	434,879	434,879	434,879	434,879
12	342	FUEL HOLDERS, PRODUCTS & ACCESSORIES	3,733,364	3,733,364	3,733,364	3,733,364	3,733,364	3,733,364	3,733,364
13	343	PRIME MOVERS	-	-	-	-	-	-	-
14	344	GENERATORS	67,128,631	67,128,631	67,128,631	67,128,631	67,128,631	67,128,631	67,128,631
15	345	ACCESSORY ELECTRIC EQUIPMENT	4,207,125	4,207,125	4,207,125	4,207,125	4,207,125	4,207,125	4,207,125
16	346	MISCELLANEOUS POWER PLANT EQUIPMENT	83,385	83,385	83,385	83,385	83,385	83,385	83,385
17		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>75,590,088</b>	<b>75,590,088</b>	<b>75,590,088</b>	<b>75,590,088</b>	<b>75,590,088</b>	<b>75,590,088</b>	<b>75,590,088</b>
18		<b>TOTAL PRODUCTION PLANT</b>	<b>326,601,759</b>	<b>326,853,685</b>	<b>326,967,605</b>	<b>326,964,485</b>	<b>326,964,485</b>	<b>326,964,485</b>	<b>326,719,998</b>
<b>TRANSMISSION PLANT</b>									
19	350	LAND	1,805,798	1,805,798	1,805,798	1,805,798	1,805,798	2,168,983	2,168,983
20	352	STRUCTURES & IMPROVEMENTS	571,043	571,043	571,043	571,043	571,043	1,457,061	639,198
21	353	STATION EQUIPMENT	16,364,393	16,364,393	16,364,393	16,364,393	16,364,393	34,005,642	17,622,828
22	354	TOWER & FIXTURES	49,576	49,576	49,576	49,576	49,576	447,677	80,668
23	355	POLES & FIXTURES	14,051,029	14,051,029	14,051,029	14,051,029	14,051,029	14,051,029	16,702,496
24	356	OVERHEAD CONDUCTORS & DEVICES	15,738,821	15,738,821	15,738,821	15,738,821	15,738,821	17,273,181	17,306,359
25	359	ROADS & TRAILS	6,920	6,920	6,920	6,920	6,920	6,920	22,622
26		<b>TOTAL TRANSMISSION PLANT</b>	<b>48,587,580</b>	<b>48,587,580</b>	<b>48,587,580</b>	<b>48,587,580</b>	<b>48,587,580</b>	<b>69,410,493</b>	<b>54,543,154</b>
<b>DISTRIBUTION PLANT</b>									
27	360	LAND	1,400,922	1,400,922	1,393,038	1,393,262	1,393,310	1,393,742	1,328,534

			BLACK HILLS POWER, INC.					Schedule D-3	
			Plant Account Balances					Page 4 of 4	
			For the Twelve Months Ending December 31, 2005						
Line No.	FERC Acct. #	Description	July 2005	August 2005	September 2005	October 2005	November 2005	December 2005	12 Month Average
28	361	STRUCTURES & IMPROVEMENTS	254,825	254,825	254,825	254,825	254,825	254,825	254,640
29	362	STATION EQUIPMENT	48,403,939	48,320,640	48,261,553	48,328,969	48,328,969	48,607,363	47,869,429
30	364	POLES, TOWERS AND FIXTURES	49,397,585	49,624,864	49,359,389	49,433,577	49,478,969	49,615,652	46,450,569
31	365	OVERHEAD CONDUCTORS & DEVICES	29,361,713	29,520,879	29,364,184	29,383,292	29,400,129	29,408,147	27,490,486
32	366	UNDERGROUND CONDUIT	763,531	775,147	781,963	781,963	781,963	787,868	761,070
33	367	UNDERGROUND CONDUCTOR & DEVICES	31,968,744	32,003,365	32,138,046	32,402,400	32,429,568	32,717,758	31,892,481
34	368	LINE TRANSFORMERS	23,414,847	23,497,285	23,632,732	23,812,757	23,852,512	23,852,512	23,330,521
35	369	SERVICES	16,918,479	16,920,576	17,302,156	17,351,804	17,355,878	17,807,567	16,767,709
36	370	METERS	8,723,250	8,739,707	8,763,690	8,784,601	8,834,654	8,834,654	8,688,805
37	371	INSTALLATIONS ON CUSTOMER PREMISES	1,514,445	1,514,445	1,528,798	1,528,908	1,528,908	1,544,772	1,506,372
38	373	STREET LIGHTING	1,349,879	1,350,447	1,354,920	1,353,119	1,357,138	1,365,491	1,346,020
39		<b>TOTAL DISTRIBUTION PLANT</b>	<b>213,472,159</b>	<b>213,923,102</b>	<b>214,135,294</b>	<b>214,809,477</b>	<b>214,996,823</b>	<b>216,190,353</b>	<b>207,686,636</b>
		<b>GENERAL PLANT</b>							
40	389	LAND	485,791	485,791	485,791	485,791	485,791	485,791	485,791
41	390	STRUCTURES & IMPROVEMENTS	9,874,514	9,874,514	9,874,514	9,874,514	9,874,514	9,874,514	9,841,036
42	391	OFFICE FURNITURE & EQUIPMENT	7,790,714	7,792,088	7,792,088	7,792,088	7,792,088	7,792,088	7,719,009
43	392	TRANSPORTATION EQUIPMENT	4,348,185	4,757,675	4,612,876	4,612,876	4,462,813	4,484,984	4,438,818
44	393	STORES EQUIPMENT	253,745	253,745	253,745	253,745	253,745	253,745	253,745
45	394	TOOLS, SHOP AND GARAGE EQUIPMENT	4,272,538	4,615,359	4,518,579	4,518,579	4,427,814	4,442,840	4,347,773
46	395	LABORATORY EQUIPMENT	595,678	596,334	596,334	596,334	596,334	637,092	599,065
47	396	POWER OPERATED EQUIPMENT	149,556	244,782	244,782	244,782	244,782	244,782	186,181
48	397	COMMUNICATION EQUIPMENT	2,048,250	2,078,052	2,084,564	2,084,564	2,084,564	2,275,546	2,074,533
49	398	MISCELLANEOUS EQUIPMENT	267,272	267,272	267,272	267,272	267,272	267,272	267,272
50		<b>TOTAL GENERAL PLANT</b>	<b>30,086,242</b>	<b>30,965,611</b>	<b>30,730,545</b>	<b>30,730,545</b>	<b>30,489,716</b>	<b>30,758,654</b>	<b>30,213,224</b>
51	101 & 114	<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	<b>618,747,740</b>	<b>620,329,979</b>	<b>620,421,023</b>	<b>621,092,086</b>	<b>621,038,604</b>	<b>643,323,985</b>	<b>619,163,012</b>
		<b>COMPLETED CONSTRUCTION NOT CLASSIFIED</b>							
52	106	COMPLETED CONSTRUCTION - NOT CLASSIFIED - Prod	1,099,743	1,111,022	987,165	1,065,331	1,421,586	1,430,482	1,110,279
53	106	COMPLETED CONSTRUCTION - NOT CLASSIFIED - Other Prod	99,962	99,962	1,291,211	1,384,875	1,397,733	1,412,921	490,161
54	106	COMPLETED CONSTRUCTION - NOT CLASSIFIED - Transm	21,520,995	21,185,048	21,807,048	21,802,692	21,801,574	587,660	20,364,210
55	106	COMPLETED CONSTRUCTION - NOT CLASSIFIED - Distribution	5,218,950	6,116,835	6,044,100	5,952,350	7,097,088	6,114,785	5,163,035
56	106	COMPLETED CONSTRUCTION - NOT CLASSIFIED - General	1,513,167	670,466	834,971	960,576	1,045,201	1,264,931	1,301,472
57		<b>TOTAL COMPLETED CONSTRUCTION NOT CLASSIFIED</b>	<b>29,452,816</b>	<b>29,183,334</b>	<b>30,964,494</b>	<b>31,165,824</b>	<b>32,763,181</b>	<b>10,810,779</b>	<b>28,429,157</b>
58			<b>648,200,556</b>	<b>649,513,312</b>	<b>651,385,518</b>	<b>652,257,910</b>	<b>653,801,786</b>	<b>654,134,764</b>	<b>647,592,169</b>

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year ended December 31, 2001**

Schedule D-4  
Page 1 of 14

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		<b>PRODUCTION</b>			
2	VARIOUS	VARIOUS UNDER \$100,000	659,180.45	VARIOUS	11
3	16520	PROJECT DEVELOPMENT-INTERCONNECTION	104,465.43	3/13/2000	11
4	16514	PROJ INTERNAL START UP & MISC.	147,555.67	3/13/2000	11
5	16512	GAS SUPPLY PIPELINE/ASSC. EQUIP.	655,792.10	3/13/2000	11
6	16501	PROJECT CONSTRUCTION CONTRACT (EPC)	5,011,963.21	3/13/2000	11
7	16500	LM6000 GAS TURB. GENERATOR/ASSC. EQUIP.	20,420,892.01	8/6/1999	11
8		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>26,999,848.87</b></u>		
9					
10					
11	16546	SELL N PIT CONVEYOR SYSTEM TO WRDC - FERC ACCT 312	(227,562.03)	9/7/2001	9
12	83037	REPLACE/UPGRADE OBSOLETE OIU CONSOLES - FERC ACCT 312	(100,000.00)	11/3/2000	3
13	81561	AQSC HEATER UPGRADES - FERC ACCT 312	(12,000.00)	1/12/2000	6
14		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(339,562.03)</b></u>		
15					
16					
17		<b>TRANSMISSION</b>			
18	VARIOUS	VARIOUS UNDER \$100,000	248,375.74	VARIOUS	3
19	16412	CUSTER 69KV CAPACITOR BANK ADDITION	115,283.62	7/12/2000	3
20	82628	REPLACE 69KV BREAKERS AT NS1 SUBSTATION	241,264.00	8/16/2000	4
21	16394	REPLACE OBSOLETE SCADA NO LONGER SUPPORTED BY VEND	244,167.91	3/15/2000	4
22	16393	INSTALL INTEGRATED ENERGY ACCOUNT/TAGGING TO SCADA	276,023.23	3/15/2000	4
23	81321	NS2 69KV SUBSTATION - 40MW TURBINE BAY	412,027.47	11/18/1999	4
24	83560	REPLACE 69KV BREAKERS AT BEN FRENCH SUB	415,013.93	3/12/2001	12
25		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>1,952,155.90</b></u>		
26					
27					
28	83560	REPLACE 69KV BREAKERS AT BEN FRENCH SUB - FERC ACCT 353	(163,781.33)	3/12/2001	12
29	16394	REPLACE OBSOLETE SCADA - FERC ACCT 353	(523,910.38)	3/15/2000	4
30	VARIOUS	FERC ACCT 353	(89,160.66)	VARIOUS	VARIOUS
31	VARIOUS	FERC ACCT 353	(39,286.55)	VARIOUS	VARIOUS
32	VARIOUS	FERC ACCT 355	(7,363.33)	VARIOUS	VARIOUS
33		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(823,502.25)</b></u>		
34					

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year ended December 31, 2001**

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1					
2		<b>DISTRIBUTION</b>			
3	VARIOUS	VARIOUS UNDER \$100,000	4,825,713.83	VARIOUS	7
4	16444	2001 TRANSFORMER BLANKET WO	103,476.72	12/27/2000	6
5	73162	COUNTRY CLUB & FLINT DRIVE UNDERGROUND	104,297.67	5/20/1998	10
6	15272	LAWRENCE CO BLANKET	105,165.23	5/23/1994	4
7	15272	LAWRENCE CO BLANKET	113,297.89	5/23/1994	10
8	16444	2001 TRANSFORMER BLANKET WO	114,532.48	12/27/2000	4
9	15273	PENNINGTON COUNTY BLANKET	117,347.51	12/10/1994	10
10	82569	BHP&L AREA WIDE DAMAGES DUE TO BAD STORM	130,003.43	8/2/2000	5
11	16444	2001 TRANSFORMER BLANKET WO	135,563.86	12/27/2000	11
12	79555	MT RUSHMORE CONV. (4.16 TO 12.9 )	141,167.40	3/1/1999	6
13	16444	2001 TRANSFORMER BLANKET WO	154,890.94	12/27/2000	8
14	16444	2001 TRANSFORMER BLANKET WO	158,752.28	12/27/2000	5
15	15273	PENNINGTON COUNTY BLANKET	186,198.60	12/10/1994	4
16	82029	REPAIR PORTABLE SUBSTATION	211,224.46	4/10/2000	8
17	80971	BELLE FOURCHE UNDERGROUND REPLACEMENT	222,344.58	9/21/1999	10
18	83033	REPLACE STURGIS 69-12.47KV XFMR	401,817.60	11/2/2000	10
19	83031	BHP STORM 11/01/00	411,040.50	11/1/2000	7
20	74373	BELLE FOURCHE VOLTAGE CONVERSION TO 24.9	543,432.68	7/1/1998	10
21	75960	BUILD 69-24.9KV SUBSTATION IN PIEDMONT	910,989.30	8/26/1998	5
22	82084	STORM REPAIR 4/20/00	1,091,109.85	4/19/2000	4
23		<b>TOTAL MAJOR ADDITIONS</b>	<b><u>10,182,366.81</u></b>		
24					
25					
26	VARIOUS	FERC ACCOUNT 362	(51,360.26)	VARIOUS	VARIOUS
27	VARIOUS	FERC ACCOUNT 364	(74,387.00)	VARIOUS	VARIOUS
28	VARIOUS	FERC ACCOUNT 364	(85,917.43)	VARIOUS	VARIOUS
29	VARIOUS	FERC ACCOUNT 365	(97,182.91)	VARIOUS	VARIOUS
30	VARIOUS	FERC ACCOUNT 367	(90,614.52)	VARIOUS	VARIOUS
31	VARIOUS	FERC ACCOUNT 367	(42,583.50)	VARIOUS	VARIOUS
32	16444	TRANSFORMER BLANKET WO - FERC ACCOUNT 368	(228,520.55)	12/27/2000	VARIOUS
33	VARIOUS	FERC ACCOUNT 368	(18,758.47)	VARIOUS	VARIOUS
34	VARIOUS	FERC ACCOUNT 369	(10,210.11)	VARIOUS	VARIOUS



**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
For the Year ended December 31, 2002

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		<b>PRODUCTION</b>			
2	VARIOUS	VARIOUS UNDER \$100,000	555,067.57	VARIOUS	6
3	16442	NSC CT #1 SPRINT ADDITION (GE COSTS)	256,652.49	12/19/2000	6
4	16530	BEN FRENCH GENERATOR REWEDGE/CORE TIGHTENING	269,232.08	4/13/2001	9
5	83089	CONDENSER CAPACITY ADDITION	1,689,836.68	11/15/2000	6
6		<b>TOTAL MAJOR ADDITIONS</b>	<b><u>2,770,788.82</u></b>		
7					
8					
9	VARIOUS	FERC ACCT 311	(16,749.82)	VARIOUS	VARIOUS
10	VARIOUS	FERC ACCT 312	(68,415.54)	VARIOUS	VARIOUS
11	83174	UPGRADE VFD'S - FERC ACCOUNT 314	(159,525.09)	12/8/2000	6
12	VARIOUS	FERC ACCT 315	(16,869.54)	VARIOUS	VARIOUS
13	VARIOUS	FERC ACCT 316	(27,363.11)	VARIOUS	VARIOUS
14	VARIOUS	FERC ACCT 344	(12,000.00)	VARIOUS	VARIOUS
15		<b>TOTAL MAJOR RETIREMENTS</b>	<b><u>(300,923.10)</u></b>		
16					
17					
18		<b>TRANSMISSION</b>			
19	VARIOUS	VARIOUS UNDER \$100,000	624,662.91	1/16/2001	2
20	84622	REPAIR FIRE DAMAGE, HS-EDGE. 69KV	110,455.35	10/1/2001	4
21	16478	SYSTEM CONTROL SCADA FIRE WALL	148,201.06	2/27/2001	2
22	16598	SCADA/ACES UPGRADE	170,619.65	3/19/2002	11
23	16470	PURCHASE WSCC - SYSTEM CONTROL	214,366.25	2/5/2001	2
24	16411	230KV BREAKERS @ WYODAK SUB	275,081.98	6/26/2000	5
25	42793	BAILEY RIGHT OF WAY COSTS	434,264.13	2/28/1996	4
26	83561	INSTALL NEW 69KV BAY AT LANGE FOR NEW CT	570,866.48	3/12/2001	10
27	81296	OSAGE 230KV TRANSFORMER INSTALLATION	801,790.35	11/12/1999	6
28		<b>TOTAL MAJOR ADDITIONS</b>	<b><u>3,350,308.16</u></b>		
29					
30					
31	16045	COLLECT COSTS OF SALE OF KIRK ASSETS - FERC ACCT 353	(127,725.46)	1/22/1997	1
32	VARIOUS	FERC ACCT 353	(98,420.47)	VARIOUS	VARIOUS
33	16605	RET PORTION OF OSAGE 230 SUB-SOLD TO PRECORP - FERC ACCT 353	(248,713.12)	6/19/2000	6
34	VARIOUS	FERC ACCT 353	(95,517.45)	VARIOUS	VARIOUS

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year ended December 31, 2002**

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1	VARIOUS	FERC ACCT 353	(44,216.49)	VARIOUS	VARIOUS
2	VARIOUS	FERC ACCT 355	(16,723.15)	VARIOUS	VARIOUS
3	VARIOUS	FERC ACCT 356	(7,102.63)	VARIOUS	VARIOUS
4		<b>TOTAL MAJOR RETIREMENTS</b>	<b>(638,418.77)</b>		
5					
6					
7		<b>DISTRIBUTION</b>			
8	VARIOUS	VARIOUS UNDER \$100,000	6,112,806.17	5/23/1994	12
9	82944	FISHER FURNITURE LINE MOVE URD	107,100.16	10/17/2000	1
10	84798	SHERIDAN LAKE RD. AND CATRAN BLVE.	109,271.76	11/5/2001	6
11	15272	LAWRENCE CO BLANKET	109,696.93	5/23/1994	4
12	16562	2002 TRANSFORMER BLANKET WO	110,316.34	1/8/2002	3
13	15272	LAWRENCE CO BLANKET	111,846.07	5/23/1994	1
14	15273	PENNINGTON COUNTY BLANKET	112,197.48	12/10/1994	4
15	16562	2002 TRANSFORMER BLANKET WO	121,822.28	1/8/2002	10
16	16562	2002 TRANSFORMER BLANKET WO	125,147.22	1/8/2002	8
17	15273	PENNINGTON COUNTY BLANKET	137,422.82	12/10/1994	7
18	82672	PURCH. PROPERTY FOR 69KV LINES SO. RAPID	138,740.72	8/22/2000	7
19	15273	PENNINGTON COUNTY BLANKET	142,688.67	12/10/1994	10
20	16562	2002 TRANSFORMER BLANKET WO	149,557.64	1/8/2002	7
21	81396	MOUNT RUSHMORE 2ND FEED	155,787.09	12/8/1999	11
22	85068	2002 METER BLANKET	159,311.92	1/10/2002	10
23	82780	CONVERSION OF 4160 KC ST AND QUINCY ST	160,324.73	9/12/2000	3
24	15273	PENNINGTON COUNTY BLANKET	160,369.96	12/10/1994	1
25	51654	CONVERT AREA AROUND MC DONALDS, STURGIS	169,138.55	9/3/1996	6
26	84685	FIFTH AND PARKVIEW FEEDER TIE	188,523.31	10/12/2001	9
27	85068	2002 METER BLANKET	213,677.76	1/10/2002	9
28	70097	CONVERT SLY HILL AREA TO 12470V	217,617.92	2/24/1998	6
29	75961	BUILD 69KV LINE TO FEED NEW PIEDMONT SUB	824,965.28	8/26/1998	7
30		<b>TOTAL MAJOR ADDITIONS</b>	<b>9,838,330.78</b>		
31					
32					
33	VARIOUS	FERC ACCT 362	(91,281.11)	VARIOUS	VARIOUS
34	VARIOUS	FERC ACCT 362	(96,937.65)	VARIOUS	VARIOUS

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year ended December 31, 2002**

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1	VARIOUS	FERC ACCT 364	(75,743.81)	VARIOUS	VARIOUS
2	VARIOUS	FERC ACCT 364	(47,984.43)	VARIOUS	VARIOUS
3	VARIOUS	FERC ACCT 365	(82,589.03)	VARIOUS	VARIOUS
4	VARIOUS	FERC ACCT 367	(98,729.83)	VARIOUS	VARIOUS
5	VARIOUS	FERC ACCT 367	(95,116.93)	VARIOUS	VARIOUS
6	16562	TRANSFORMER BLANKET WO - FERC ACCT 368	(243,045.18)	1/8/2002	VARIOUS
7	VARIOUS	FERC ACCT 368	(51,955.66)	VARIOUS	VARIOUS
8	VARIOUS	FERC ACCT 369	(13,825.31)	VARIOUS	VARIOUS
9	VARIOUS	FERC ACCT 370	(115.00)	VARIOUS	VARIOUS
10	VARIOUS	FERC ACCT 371	(17,345.81)	VARIOUS	VARIOUS
11	VARIOUS	FERC ACCT 373	(4,483.77)	VARIOUS	VARIOUS
12		<b>TOTAL MAJOR RETIREMENTS</b>	<b>(919,153.52)</b>		
13					
14					
15		<b>GENERAL</b>			
16	VARIOUS	VARIOUS UNDER \$100,000	1,231,169.82	VARIOUS	5
17	16439	2001 FURNITURE BLANKET WO	124,030.47	12/12/2000	11
18	16540	PURCH BUCKET TRUCK #967 FOR S. HILLS	150,844.48	6/26/2001	11
19	16349	RCGO-2ND FLOOR ANNEX REMODEL	158,168.53	10/27/1999	5
20	16532	RC LINECREW-PURCH 2002 BUCKET TRUCK-IHC #966	172,367.88	4/25/2001	11
21	16589	PURCH VEH #979 2002 INTL W/DIGGER DERRICK-RC LINEC	205,270.74	2/11/2002	12
22	16227	STURGIS DISTRIBUTION CENTER	222,944.42	7/1/1998	5
23	16542	MOBIUS DOCUMENT MANAGEMENT	242,792.77	7/10/2001	4
24		<b>TOTAL MAJOR ADDITIONS</b>	<b>2,507,589.11</b>		
25					12
26					
27	VARIOUS	FERC ACCT 390	(67,723.55)	VARIOUS	VARIOUS
28	VARIOUS	FERC ACCT 391	(1,401.77)	VARIOUS	VARIOUS
29	VARIOUS	FERC ACCT 392	(95,655.18)	VARIOUS	VARIOUS
30	16559	SALVAGE VEHICLES - FERC ACCT 392	(176,119.59)	1/2/2002	12
31	VARIOUS	FERC ACCT 394	(87,665.02)	VARIOUS	VARIOUS
32	VARIOUS	FERC ACCT 395	(7,847.10)	VARIOUS	VARIOUS
33	16370	GO PHONE SYSTEM UPGRADE - FERC ACCT 397	(136,265.98)	12/15/1999	6
34	16372	TELEPHONE SYSTEM FOR RC SC BY BHFC - FERC ACCT 397	(236,533.07)	12/27/1999	6



**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year ended December 31, 2003**

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		<b>PRODUCTION</b>			
2	VARIOUS	VARIOUS UNDER \$100,000	619,263.99	12/20/2001	12
3	12199	LANGE LM6000 CT#1-ADMIN. COSTS	107,777.50	5/16/2001	12
4	12293	LANGE COSTS TRFD FROM PRE WO 16317	123,663.16	4/4/2002	12
5	12260	LANGE CT#1 - CEM'S	173,511.83	11/30/2001	12
6	12200	LANGE CT#1-GAS SUPPLY INTERCONNECTION (WBI)	202,941.34	5/16/2001	12
7	12266	LANGE CT#1-CAP.INT.PRIOR TO TRF.TO BHP FROM BHGEN	296,445.70	1/3/2002	12
8	12201	LANGE CT#1-GAS SUPPLY LINE TO SITE	355,255.74	5/16/2001	12
9	12202	LANGE CT#1-GAS COMPRESSION STATION	976,881.55	5/16/2001	12
10	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	1,823,674.68	9/3/2003	9
11	12030	RC-LANGE-LM6000 CT #1-BHP GENERATION DEPT.	27,682,115.42	7/31/2000	12
12		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>32,361,530.91</b></u>		
13					
14					
15	VARIOUS	FERC ACCT 310	(433.00)	VARIOUS	VARIOUS
16	VARIOUS	FERC ACCT 312	(16,789.07)	VARIOUS	VARIOUS
17		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(17,222.07)</b></u>		
18					
19					
20		<b>TRANSMISSION</b>			
21	VARIOUS	VARIOUS UNDER \$100,000	677,672.49	VARIOUS	2
22	86207	PLUMA-WINDY FLATS 69KV, FIRE REPAIR	134,857.04	8/6/2002	12
23	87155	WHITEWOOD 69KV CAPACITOR BANK	147,680.17	3/17/2003	12
24	16609	RC 69KV FIBER OPTIC COMMUNICATIONS LOOP	298,101.52	7/12/2002	11
25	84019	ENGINEER 230KV LINES INTO NEW SRC 230SUB	388,791.32	6/4/2001	9
26	80526	REBUILD PACTOLA-HILL CITY 69KV	2,119,771.36	7/9/1999	6
27		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>3,766,873.90</b></u>		
28					
29					
30	VARIOUS	FERC ACCT 350	(3,033.31)	VARIOUS	VARIOUS
31	VARIOUS	FERC ACCT 350	(98,955.69)	VARIOUS	VARIOUS
32	VARIOUS	FERC ACCT 353	(84,811.88)	VARIOUS	VARIOUS
33	VARIOUS	FERC ACCT 355	(85,172.64)	VARIOUS	VARIOUS
34	VARIOUS	FERC ACCT 355	(86,510.52)	VARIOUS	VARIOUS

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year ended December 31, 2003**

Schedule D-4  
Page 9 of 14

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1	85102	RETIRE CUSTER-NEWCASTLE 69 LINE - FERC ACCT 355	(185,286.89)	1/17/2002	9
2	VARIOUS	FERC ACCT 355	(61,497.28)	VARIOUS	VARIOUS
3	85102	RETIRE CUSTER-NEWCASTLE 69 LINE - FERC ACCT 356	(211,680.76)	1/17/2002	9
4	VARIOUS	FERC ACCT 356	(97,128.85)	VARIOUS	VARIOUS
5	VARIOUS	FERC ACCT 356	(93,108.88)	VARIOUS	VARIOUS
6	VARIOUS	FERC ACCT 359	(10,676.52)	VARIOUS	VARIOUS
7		<b>TOTAL MAJOR RETIREMENTS</b>	<b>(1,017,863.22)</b>		
8					
9					
10		<b>DISTRIBUTION</b>			
11	VARIOUS	VARIOUS UNDER \$100,000	4,225,376.52	VARIOUS	12
12	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	100,197.64	1/2/2003	4
13	86685	BHP-CITY RC-LACROSSE/ANAMOSA-ROAD MOVE	102,804.97	11/19/2002	10
14	83337	CANYON LAKE DR/BAKEN PARK LINE MOVE	111,415.09	1/23/2001	4
15	15272	LAWRENCE CO BLANKET	114,220.17	5/23/1994	10
16	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	114,348.30	1/2/2003	12
17	15273	PENNINGTON COUNTY BLANKET	118,613.99	12/10/1994	12
18	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	120,208.32	1/2/2003	2
19	15272	LAWRENCE CO BLANKET	120,667.37	5/23/1994	4
20	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	130,296.02	1/2/2003	6
21	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	132,055.02	1/2/2003	1
22	84906	RECONDUCTOR STURGIS FEEDER	136,911.95	12/3/2001	3
23	85133	HWY 385 RD MOVE	146,158.43	1/23/2002	11
24	84926	WINDY FLATS HTM	150,909.21	12/7/2001	2
25	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	156,419.72	1/2/2003	10
26	84046	LOOP FOR DOWNTOWN DEADWOOD	156,565.91	6/8/2001	12
27	15273	PENNINGTON COUNTY BLANKET	170,158.79	12/10/1994	7
28	15273	PENNINGTON COUNTY BLANKET	205,299.08	12/10/1994	10
29	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	214,771.16	1/2/2003	5
30	15273	PENNINGTON COUNTY BLANKET	216,074.54	12/10/1994	4
31	84018	ENGINEER 69KV GETAWAYS, SRC 230KV SUB	268,437.66	6/4/2001	9
32	86430	REP'L. CABELL ST. 69/12.47KV TFR	281,857.21	9/24/2002	7
33	16601	REBUILD HORSE CREEK PACTOLA 24.9KV	409,548.52	5/14/2002	6
34	82442	HOT SPRINGS SUBSTATION, PRELIMINARY	523,238.98	7/11/2000	3

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year ended December 31, 2003**

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1	81347	SOUTH R/C 230KV SUB GRADING,FENCE & BLDG	4,216,470.79	11/24/1999	10
2		<b>TOTAL MAJOR ADDITIONS</b>	<b>12,643,025.36</b>		
3					
4					
5	VARIOUS	FERC ACCT 362	(98,190.38)	VARIOUS	VARIOUS
6	VARIOUS	FERC ACCT 362	(99,469.61)	VARIOUS	VARIOUS
7	VARIOUS	FERC ACCT 364	(72,010.75)	VARIOUS	VARIOUS
8	VARIOUS	WO > \$10,000 - FERC ACCT 365	(42,200.30)	VARIOUS	VARIOUS
9	VARIOUS	WO < \$10,000 - FERC ACCT 365	(71,028.82)	VARIOUS	VARIOUS
10	VARIOUS	WO > \$15,000 - FERC ACCT 367	(47,389.34)	VARIOUS	VARIOUS
11	VARIOUS	WO < \$15,000 - FERC ACCT 367	(75,639.86)	VARIOUS	VARIOUS
12	16631	03, '04, '05, '06 TRANSFORMER BLANKET WO - FERC ACCT 368	(292,558.60)	1/2/2003	VARIOUS
13	VARIOUS	FERC ACCT 368	(17,313.06)	VARIOUS	VARIOUS
14	VARIOUS	FERC ACCT 369	(9,817.70)	VARIOUS	VARIOUS
15	VARIOUS	FERC ACCT 370	(20.03)	VARIOUS	VARIOUS
16	VARIOUS	FERC ACCT 371	(28,756.47)	VARIOUS	VARIOUS
17	VARIOUS	FERC ACCT 373	(64,961.98)	VARIOUS	VARIOUS
18		<b>TOTAL MAJOR RETIREMENTS</b>	<b>(919,356.90)</b>		
19					
20					
21		<b>GENERAL</b>			
22	VARIOUS	VARIOUS UNDER \$100,000	1,136,669.37	VARIOUS	12
23	16588	PURCH VEH #978 2002 INTL W BUCKET- SOUTHERN HILLS	162,816.63	2/11/2002	5
24	16595	2002 PC PURCHASES	193,972.52	3/13/2002	12
25	16556	2002 FURNITURE BLANKET	203,576.36	11/21/2001	4
26	16476	RCSC REMODEL PROJECT	759,896.21	2/16/2001	4
27		<b>TOTAL MAJOR ADDITIONS</b>	<b>2,456,931.09</b>		
28					
29					
30	VARIOUS	FERC ACCT 389	(6,914.17)	VARIOUS	VARIOUS
31	16476	RCSC REMODEL PROJECT - FERC ACCT 390	(603,643.07)	2/16/2001	4
32	VARIOUS	FERC ACCT 390	(13,971.96)	VARIOUS	VARIOUS
33	16630	2003 PC PURCHASES - FERC ACCT 391	(2,699,049.91)	1/2/2003	12
34	VARIOUS	FERC ACCT 391	(88,562.74)	VARIOUS	VARIOUS



**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year ended December 31, 2004**

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		<b>PRODUCTION</b>			
2	VARIOUS	VARIOUS UNDER \$100,000	875,277.85	VARIOUS	5
3	16560	BEN FRENCH FIRE PROTECTION	100,652.36	1/7/2002	3
4	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	105,493.33	9/3/2003	3
5	16628	NS COMPLEX STORM POND/DRAINAGE SITE	114,276.06	12/20/2002	1
6	86235	WYGEN TIE-IN TO NSII	139,183.19	8/12/2002	5
7	83696	ADD WYGEN TIE IN VALVES	144,583.20	4/2/2001	7
8	83321	WAREHOUSE EXPANSION	192,294.40	1/17/2001	4
9	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	420,714.84	9/3/2003	7
10		<b>TOTAL MAJOR ADDITIONS</b>	<u>2,092,475.23</u>		
11					
12					
13	VARIOUS	FERC ACCT 311	(43,133.08)	VARIOUS	VARIOUS
14	VARIOUS	VARIOUS PROJECTS & WO - FERC ACCT 312	(91,777.83)	VARIOUS	VARIOUS
15	VARIOUS	VARIOUS PROJECTS & WO - FERC ACCT 312	(61,541.77)	VARIOUS	VARIOUS
16	VARIOUS	FERC ACCT 314	(1,972.83)	VARIOUS	VARIOUS
17	VARIOUS	FERC ACCT 315	(20,735.23)	VARIOUS	VARIOUS
18	VARIOUS	FERC ACCT 316	(6,495.22)	VARIOUS	VARIOUS
19		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(225,655.96)</u>		
20					
21					
22		<b>TRANSMISSION</b>			
23	VARIOUS	VARIOUS UNDER \$100,000	420,695.96	VARIOUS	7
24	87098	BEN FRENCH 69KV BREAKER REPLACEMENT	183,121.84	3/7/2003	2
25	84066	230KV BKR ADD'N @ WYODAK FOR WYGEN TIE	537,370.41	6/12/2001	4
26	16684	FIBEROPTIC TERM EQUIP-230KV TRANSM SYSTEM	693,071.57	4/30/2003	4
27	86792	INSTALL OPGW FOR FIBERCOM ON 230KV LINE	1,244,169.28	12/20/2002	4
28		<b>TOTAL MAJOR ADDITIONS</b>	<u>3,078,429.06</u>		
29					
30					
31	VARIOUS	FERC ACCT 350	2,225.50	VARIOUS	VARIOUS
32	87098	BEN FRENCH 69KV BREAKER REPLACEMENT - FERC ACCT 353	(187,909.97)	3/7/2003	2
33	VARIOUS	FERC ACCT 353	(21,141.22)	VARIOUS	VARIOUS
34	VARIOUS	FERC ACCT 355	56,361.95	VARIOUS	VARIOUS

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**For the Year ended December 31, 2004**

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1	VARIOUS	FERC ACCT 356	(21,162.66)	VARIOUS	VARIOUS
2	VARIOUS	FERC ACCT 359	2,906.30	VARIOUS	VARIOUS
3		<b>TOTAL MAJOR RETIREMENTS</b>	<b>(168,720.10)</b>		
4					
5					
6		<b>DISTRIBUTION</b>			
7	VARIOUS	VARIOUS UNDER \$100,000	4,067,493.82	VARIOUS	7
8	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	103,336.08	1/2/2003	6
9	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	104,134.07	1/2/2003	10
10	87501	WHARF TO SAVOY	107,019.26	6/6/2003	4
11	15272	LAWRENCE CO BLANKET	107,095.39	5/23/1994	10
12	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	120,812.04	1/2/2003	11
13	15272	LAWRENCE CO BLANKET	133,020.74	5/23/1994	4
14	15272	LAWRENCE CO BLANKET	133,477.20	5/23/1994	7
15	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	135,476.15	1/2/2003	9
16	15273	PENNINGTON COUNTY BLANKET	137,572.58	12/10/1994	12
17	86984	SOUTH EAST CONNECTOR LINE MOVE S. HWY 79	141,840.01	2/7/2003	12
18	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	168,709.67	1/2/2003	8
19	15273	PENNINGTON COUNTY BLANKET	189,949.61	12/10/1994	10
20	15273	PENNINGTON COUNTY BLANKET	233,655.86	12/10/1994	4
21	15273	PENNINGTON COUNTY BLANKET	240,377.57	12/10/1994	7
22	86530	DENVER ST SUBSTATION CONVERSION PART 1	243,491.28	10/15/2002	2
23	88050	750 MCM FEED TO RADIO SUBSTATION	271,243.12	10/13/2003	9
24	87041	CANYON LAKE DRIVE LINE MOVE PHASE 2	325,192.89	2/21/2003	5
25	85182	0MAHA STREET ROAD/LINE MOVE	470,494.43	2/4/2002	7
26	86049	DEADWOOD FIRE REPAIR 6-30-02	506,208.78	6/30/2002	1
27		<b>TOTAL MAJOR ADDITIONS</b>	<b>7,940,600.55</b>		
28					
29					
30	VARIOUS	FERC ACCT 362	(52,863.32)	VARIOUS	VARIOUS
31	VARIOUS	FERC ACCT 362	(48,360.71)	VARIOUS	VARIOUS
32	VARIOUS	FERC ACCT 364	(87,176.76)	VARIOUS	VARIOUS
33	VARIOUS	FERC ACCT 365	(60,885.47)	VARIOUS	VARIOUS
34	VARIOUS	FERC ACCT 367	(53,723.11)	VARIOUS	VARIOUS



**BLACK HILLS POWER, INC.**  
**POLICY OF CAPITALIZING INTEREST**  
**AND OTHER OVERHEADS DURING CONSTRUCTION**  
**For the Test Year Ended December 31, 2005**

**Schedule D-5**  
**Page 1 of 1**

Line No.	Policy Description
1	Interest is charged monthly on construction projects on all electric property classified as work in progress not completed or in service provided that construction has not been halted for an extended period of time.
2	
3	
4	
5	Overhead costs related to construction projects are capitalized in accordance with Electric Plant instruction of the FERC Uniform System of Accounts.
6	
7	
8	See the footnotes in Statement A for additional details.

**BLACK HILLS POWER, INC.**  
**CHANGES IN INTANGIBLE PLANT**  
**FOR THE PERIOD JANUARY 1, 2001 THROUGH DECEMBER 31, 2005**

**Schedule D-6**  
**Page 1 of 1**

Line No.	Year	Beginning of Period Balance	Additions	Retirements	Ending Period Balance
1	2001	\$ 4,870,308	\$ -	\$ -	\$ 4,870,308
2	2002	4,870,308	-	-	4,870,308
3	2003	4,870,308	-	-	4,870,308
4	2004	4,870,308	-	-	4,870,308
5	2005	\$ 4,870,308	\$ -	\$ -	\$ 4,870,308

**BLACK HILLS POWER, INC.**  
**PLANT IN SERVICE - NOT USED AND USEFUL**  
**For the Test Year Ended December 31, 2005**

**Schedule D-7**  
**Page 1 of 1**

Line No.	Beginning of Period Balance	Additions	Retirements	Ending Period Balance
1	None	-	-	None

**BLACK HILLS POWER, INC.**  
**POLICY OF CONTINUING PROPERTY RECORDS**  
**For the Test Year Ended December 31, 2005**

**Schedule D-8**  
**Page 1 of 1**

Line No.	Policy Description
1	<b>Power Plants:</b>
2	Each power plant is unitized in accordance with FERC rules and regulations. A
3	record of original cost, age, and description is maintained for each unit by plant
4	location. When a unit is retired, the original installed cost of that unit is removed
5	from the records of the Company. If the unit is reusable, the salvage value is
6	booked at average unit prices for that item.
7	
8	<b>Transmission Plant:</b>
9	A record exactly like the power plant record is maintained for each transmission
10	substation. This record includes land, buildings, and equipment.
11	
12	A record for each transmission line is maintained. The original installed cost of
13	units are an average of like units within the line (e.g. all 85 foot poles of the same
14	age would have the same original installed cost of this line). When a unit is
15	retired, it is handled in the same manner as described above for power plants.
16	
17	<b>Distribution Plant:</b>
18	The records for distribution land, buildings, substations, transformer, and meters
19	are maintained exactly like the power plant records outlined above.
20	
21	The units in the mass distribution accounts are maintained by county by year
22	installed. The original installed cost of these units is the average installed cost in
23	the county for that year. When a unit is retired, the county is determined
24	from property maps and the installed cost based on the oldest unit in service is
25	removed from the records of the Company. If the unit is reusable, the salvage
26	value is booked at average unit prices for that item.
27	
28	<b>General Plant:</b>
29	Each unit of general plant is separately identified and the records are maintained
30	exactly like the power plant records explained earlier.
31	
32	<b>Retirement Units:</b>
33	The Company uses retirement units that conform to FERC guidelines.