

## Section D

**20:10:13:54. Statement D -- Cost of plant.** Statement D shall include a statement showing in summary form the accounts of electric or gas utility plant classified by accounts 101, 102, 103, 104, 105, 106, 107, 118 as of the beginning of the 12 months of the test period, and the book additions and reductions in separate columns during the 12 months together with the book balances at the end of the 12-month period. Claimed adjustments, if any, to the book balances and the total cost of plant shall be shown in adjoining columns. All adjustments shall be fairly and clearly explained in the supporting material submitted. The material listed in §§ 20:10:13:55 to 20:10:13:63, inclusive, for electric or gas plant shall be submitted as part of statement D.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

**General Authority:** SDCL 49-34A-4.

**Law Implemented:** SDCL 49-34A-7, 49-34A-10, 49-34A-12, 49-34A-41.

**Statement D page 1:** This Statement shows a roll forward of property records from June 30, 2008, to June 30, 2009. The roll forward includes additions, retirements, transfers, and adjustments. Additional details of this roll forward by plant account can be found on Schedule D-1 which shows the same additions, retirements, transfers, and adjustments by electric FERC account.

**Statement D page 2:** This Schedule shows summary of average plant in service for rate base calculations. The amounts in column (a) represent average plant in service, and reconcile to the 12 month average calculated in Schedule D-3. Column (b) amounts are additions and expected additions to rate base for the period of July 2009 through March 2010. These amounts come from Schedules D-10, D-11 and H-13. Column (c) is an adjustment for the annualized electric FERC 106 account, see WP-5. Column (d) amounts are the adjusted average plant in service and include Black Hills Power (BHP) Common Use System (CUS) assets. Column (e) amounts are the transfers from BHP state jurisdiction to BHP FERC jurisdiction (BHP CUS assets). Column (f) amounts are the total average adjusted plant in service, excluding BHP CUS assets, for rate base calculations that flow into Statement N-1.

Black Hills Power, Inc.  
South Dakota  
Cost of Service Model Description

**Section D**

**20:10:13:55. Schedule D-1 -- Detailed plant accounts.** Schedule D-1 shall include the amounts by detail plant accounts in columnar form similar to statement D for each of the above accounts prescribed by the FERC's uniform systems of accounts for public utilities and licensees or for gas companies, 18 C.F.R. 101 (April 1, 1985), with subtotals by functional classification. To the extent plant costs are not available by detailed plant accounts they may be shown by functional classifications.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 86, effective November 24, 1985; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

**General Authority:**SDCL 49-34A-4.

**Law Implemented:**SDCL 49-34A-7, 49-34A-10, 49-34A-12, 49-34A-41.

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### **Section D**

**20:10:13:56. Schedule D-2 -- Plant addition and retirement for test period.** Schedule D-2 shall show major plant addition and retirement projects for the test period, brief descriptions thereof, approximate dates of commercial operation or retirement from service, and cost.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

**General Authority:** SDCL 49-34A-4.

**Law Implemented:** SDCL 49-34A-10, 49-34A-12, 49-34A-41.

## Section D

**20:10:13:57. Schedule D-3 -- Working papers showing plant accounts on average basis for test period.** Schedule D-3 shall show the 12 average monthly book balances during the 12 months in the test period for each detailed plant account, each subtotal of the functional classifications and total plant. The sum of such 12 average balances shall be divided by 12. The effect of proposed adjustments, if any, on the average balances shall also be shown. To the extent plant costs are not readily available by detailed plant accounts, they may be shown by functional classifications.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 86, effective November 24, 1985; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

**General Authority:** SDCL 49-34A-4.

**Law Implemented:** SDCL 49-34A-10, 49-34A-12, 49-34A-41.

**Section D**

**20:10:13:58. Schedule D-4 -- Plant account working papers for previous years.**

Schedule D-4 shall include a summary of the following by years with respect to the book changes in plant in service, account 101, for the last five calendar years of the operations of the company or its predecessors:

- (1) Starting balance;
- (2) Major additions and retirements, including the following:
  - (a) Month placed in service or retired from service;
  - (b) Period of construction;
- (3) Other major transactions recorded, such as corrections or transfers in sufficient detail to disclose the nature of the major changes;
- (4) Closing balance.

Any data required by this section which has been previously submitted to the commission by the utility may be incorporated by specific reference.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

**General Authority:** SDCL 49-34A-4.

**Law Implemented:** SDCL 49-34A-10, 49-34A-12, 49-34A-41.

**Schedule D-4 2004, Schedule D-4 2005, Schedule D-4 2006, Schedule D-4 2007, and Schedule D-4 2008 are attached.**

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**20:10:13:59. Schedule D-5 -- Working papers on capitalizing interest and other overheads during construction.** Schedule D-5 shall include a complete statement of the methods and procedures followed in capitalizing interest during construction and other construction overheads, including any policy changes, the effective dates, and the reasons for the changes, for the last five calendar years, ending during the test year.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

**General Authority:**SDCL 49-34A-4.

**Law Implemented:**SDCL 49-34A-10, 49-34A-12, 49-34A-41.

Black Hills Power, Inc.  
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**Section D**

**20:10:13:60. Schedule D-6 -- Changes in intangible plant working papers.** Schedule D-6 shall show any significant changes in intangible plant for the last five calendar years, ending during the test year. If any materials required in schedule D-6 have already been submitted to the commission, they may be incorporated by specific reference.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

**General Authority:**SDCL 49-34A-4.

**Law Implemented:**SDCL 49-34A-10, 49-34A-12, 49-34A-41.

Black Hills Power, Inc.  
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## Section D

**20:10:13:61. Schedule D-7 -- Working papers on plant in service not used and useful.** Schedule D-7 shall set forth the cost and description of any plant in service carried on the company's books as utility plant which was not being used in rendering service.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

**General Authority:** SDCL 49-34A-4.

**Law Implemented:** SDCL 49-34A-10, 49-34A-12, 49-34A-41.



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## Section D

**20:10:13:62. Schedule D-8 -- Property records working papers.** Schedule D-8 shall set forth a description of the continuing property records maintained by the utility, including methods and procedures used to price retirements, and a list of retirement units used by the company in pricing retirements for the past five years. Any data required by this section which has been previously submitted to the commission by the utility may be incorporated by specific reference.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

**General Authority:** SDCL 49-34A-4.

**Law Implemented:** SDCL 49-34A-10, 49-34A-12, 49-34A-41.

Black Hills Power, Inc.  
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## Section D

**20:10:13:63. Schedule D-9 -- Working papers for plant acquired for which regulatory approval has not been obtained.** Schedule D-9 shall set forth any operating units or systems acquired for which regulatory approval of the final accounting has not been obtained. For such acquisitions, a summary analysis of the property acquired, proposed journal entries to record the acquisition and the proposed disposition of any difference between cost of acquisition and net original cost shall be submitted.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

**General Authority:**SDCL 49-34A-4.

**Law Implemented:**SDCL 49-34A-10, 49-34A-12, 49-34A-41.

Black Hills Power, Inc.  
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## Section D

**Schedule D-10 – Adjusted Plant in Service- Wygen III.** This Schedule is a detailed report of the construction costs to complete the Wygen III power plant. The amount spent to date, column (a), is for costs incurred through June 30, 2009. The Remaining Expenditures, in column (b), are based on the best information available as of August 14, 2009. The Forecasted Total Costs in column (c) are multiplied by the BHP percent ownership in column (d), resulting is the BHP Forecasted Total Costs in column (e). These costs are included in the adjusted rate base shown on Statement D page 2.

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South Dakota  
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### **Section D**

**Schedule D-11 – Forecasted Property Additions July 2009 through March 2010.** This Schedule shows, by project description, the expected capital additions to rate base from July 1, 2009 to March 31, 2010. These amounts are included in the adjusted rate base on Statement D page 2.

**BLACK HILLS POWER, INC.**  
**ELECTRIC PLANT IN SERVICE**  
**FOR THE TEST YEAR ENDED JUNE 30, 2009**

**Statement D**  
**Page 1 of 2**

Line No.	FERC Acct #	Description	Reference	Balance at JUNE 30, 2008	Additions	Retirements	Transfers and Adjustments	Balance at JUNE 30, 2009
1	101	Steam Production Plant	Sched D-1 Ln.10	\$251,908,812	\$ 1,605,628	\$ (321,274)	\$ 260,032	\$ 253,453,198
2	114	Wyodak, Osage & Kirk Acq Adj	Sched D-1 Ln.12	4,870,308	-	-	-	4,870,308
3	101	Other Production Plant	Sched D-1 Ln.23	77,880,832	290,651	(130,003)	-	78,041,480
4	101	Total Production Plant		334,659,952	1,896,279	(451,277)	260,032	336,364,986
5								
6	101	Transmission Plant	Sched D-1 Ln.38	69,874,615	1,447,276	(179,362)	(1,018,154)	70,124,375
7	101	Distribution Plant	Sched D-1 Ln.53	234,757,226	16,251,628	(4,001,615)	(31,834)	246,975,405
8	101	General Plant	Sched D-1 Ln.67	36,018,488	4,489,933	(890,407)	789,956	40,407,970
9	106	Compl Construction- Not Classified	Sched D-1 Ln.74	14,042,069	6,665,249	-	-	20,707,318
10	118	Other Utility Plant	Sched D-1 Ln.76	-	-	-	3,669,454	3,669,454
11								
12		Total Electric Plant In Service		689,352,350	30,750,365	(5,522,661)	3,669,454	718,249,508
13								
14	107	Construction Work in Progress	Stmt A pg1 Ln.4	83,769,841	102,780,833	-	-	186,550,674
15								
16		Total Electric Plant In Service	Ln.12 + Ln.14	\$773,122,191	\$ 133,531,198	\$ (5,522,661)	\$ 3,669,454	\$ 904,800,182

**BLACK HILLS POWER, INC.**  
**ADJUSTED AVERAGE ELECTRIC PLANT IN SERVICE**  
**FOR TWELVE MONTHS ENDING JUNE 30, 2009**

**Statement D**  
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Line No.	Description	Reference	(a) Average Plant in Service	(b) Subsequent and Expected Additions & Retirements	(c) Annualized Account 106	(d) [(a) + (b) + (c)] Adjusted Plant in Service	(e) Note 5 Transfer Transmission Plant in Service	(f) [(d) + (e)] Adjusted Plant in Service
1	Steam Production Plant	Sched D-3 Ln.9(n)	\$ 252,991,244	\$ 128,480,505	(1)	\$ 381,471,749		\$ 381,471,749
2	Wyodak, Osage & Kirk Acq. Adj.	Sched D-3 Ln.11(n)	4,870,308			4,870,308		4,870,308
3	Other Production Plant	Sched D-3 Ln.21(n)	77,992,050			77,992,050		77,992,050
4	Total Production Plant		<u>335,853,602</u>	<u>128,480,505</u>	-	<u>464,334,107</u>	-	<u>464,334,107</u>
5								
6	Transmission Plant	Sched D-3 Ln.33(n)	69,859,519			69,859,519	(65,466,281)	4,393,238
7								
8	Distribution Plant	Sched D-3 Ln.48(n)	240,377,505			240,377,505	(6,150,861)	234,226,644
9								
10	General Plant	Sched D-3 Ln.60(n)	38,657,367	333,333	(2)	38,990,700	(3,470,224)	35,520,476
11								
12	Other Utility Plant	Sched D-3 Ln.75(n)	4,910,414	2,782,024	(3)	7,692,438	(345,593)	7,346,845
13								
14	Total Plant in Service		689,658,407	131,595,862	-	821,254,269	(75,432,959)	745,821,310
15								
16	Steam Production Account 106	Sched D-3 Ln.65(n)	1,795,477	7,631,265	(3)	899,108	(4)	10,325,850
17	Other Production Account 106	Sched D-3 Ln.66(n)	485,036	-		-		485,036
18	Transmission Account 106	Sched D-3 Ln.67(n)	6,070,827	3,004,225	(3)	6,773,457	(4)	15,848,509
19	Distribution Account 106	Sched D-3 Ln.68(n)	8,120,410	7,548,876	(3)	1,894,359	(4)	17,563,645
20	General Plant Account 106	Sched D-3 Ln.69(n)	2,036,550	2,498,212	(3)	631,207	(4)	5,165,969
21	Total Account 106		<u>18,508,300</u>	<u>20,682,578</u>		<u>10,198,131</u>	<u>(15,848,509)</u>	<u>33,540,500</u>
22								
23	Total Average Plant in Service	Ln.14 + Ln.21	<u>\$ 708,166,707</u>	<u>\$ 152,278,440</u>	<u>\$ 10,198,131</u>	<u>\$ 870,643,278</u>	<u>\$ (91,281,468)</u>	<u>\$ 779,361,810</u>

- 24
- 25 Note 1: See Schedule D-10 for additional details.
- 26 Note 2: See Schedule H-13 for additional details.
- 27 Note 3: See Schedule D-11 for additional details.
- 28 Note 4: See WP - 5 for additional details.
- 29 Note 5: Transfers from BHP state jurisdiction to BHP FERC jurisdiction.

**BLACK HILLS POWER, INC.**  
**ELECTRIC PLANT IN SERVICE**  
**FOR THE TEST YEAR ENDED JUNE 30, 2009**

Schedule D-1  
Page 1 of 2

Line No.	FERC Acct	Electric Plant in Service	Reference	Balance at JUNE 30, 2008	Additions	Retirements	Transfers and Adjustments	Balance at JUNE 30, 2009
1		STEAM PRODUCTION PLANT						
2								
3	310	Land and Land Rights	Sched D-3 Ln.2(a)	\$ 333,941	\$ -	\$ -	\$ -	\$ 333,941
4	311	Structures and Improvements	Sched D-3 Ln.3(a)	30,973,171	(3,648)	(25,985)	-	30,943,538
5	312	Boiler Plant Equipment	Sched D-3 Ln.4(a)	152,784,526	455,432	(112,419)	-	153,127,539
6	313	Engines and Engine Driven Generator	Sched D-3 Ln.5(a)	249,991	-	-	-	249,991
7	314	Turbogenerator Units	Sched D-3 Ln.6(a)	49,948,342	1,092,241	(149,256)	-	50,891,327
8	315	Accessory Electric Equipment	Sched D-3 Ln.7(a)	14,940,232	33,434	(26,788)	260,032	15,206,910
9	316	Miscellaneous Power Plant Equipment	Sched D-3 Ln.8(a)	2,678,609	28,169	(6,826)	-	2,699,952
10		Total Steam Production Plant		<u>251,908,812</u>	<u>1,605,628</u>	<u>(321,274)</u>	<u>260,032</u>	<u>253,453,198</u>
11								
12	114	Wyodak, Osage & Kirk Acquisition Adj	Sched D-3 Ln.11(a)	4,870,308	-	-	-	4,870,308
13								
14		OTHER PRODUCTION PLANT						
15								
16	340	Land and Land Rights	Sched D-3 Ln.14(a)	2,705	-	-	-	2,705
17	341	Structures and Improvements	Sched D-3 Ln.15(a)	434,879	-	-	-	434,879
18	342	Boiler Plant Equipment	Sched D-3 Ln.16(a)	5,109,154	-	-	-	5,109,154
19	343	Engines and Engine Driven Generator	Sched D-3 Ln.17(a)	-	-	-	-	-
20	344	Turbogenerator Units	Sched D-3 Ln.18(a)	67,427,225	290,651	(130,003)	-	67,587,873
21	345	Accessory Electric Equipment	Sched D-3 Ln.19(a)	4,824,001	-	-	-	4,824,001
22	346	Miscellaneous Power Plant Equipment	Sched D-3 Ln.20(a)	82,868	-	-	-	82,868
23		Total Other Production Plant		<u>77,880,832</u>	<u>290,651</u>	<u>(130,003)</u>	<u>-</u>	<u>78,041,480</u>
24								
25		Total Production Plant	Ln.10 + Ln.12. + Ln.23	<u>334,659,952</u>	<u>1,896,279</u>	<u>(451,277)</u>	<u>260,032</u>	<u>336,364,986</u>
26								
27		TRANSMISSION PLANT						
28								
29	350	Land and Land Rights	Sched D-3 Ln.26(a)	2,159,768	-	-	-	2,159,768
30	351	Clearing Land and Rights-of-Way		-	-	-	-	-
31	352	Structures and Improvements	Sched D-3 Ln.27(a)	1,568,466	-	-	-	1,568,466
32	353	Station Equipment	Sched D-3 Ln.28(a)	34,148,026	1,195,852	(179,362)	(1,049,986)	34,114,530
33	354	Tower and Fixtures	Sched D-3 Ln.29(a)	447,677	-	-	-	447,677
34	355	Poles and Fixtures	Sched D-3 Ln.30(a)	14,243,734	-	-	-	14,243,734
35	356	Overhead Conductors and Devices	Sched D-3 Ln.31(a)	17,300,024	251,424	-	31,832	17,583,280
36	358	Underground Conductors and Devices		-	-	-	-	-
37	359	Roads and Trails	Sched D-3 Ln.32(a)	6,920	-	-	-	6,920
38		Total Transmission Plant		<u>69,874,615</u>	<u>1,447,276</u>	<u>(179,362)</u>	<u>(1,018,154)</u>	<u>70,124,375</u>





**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**FOR THE TEST YEAR ENDED JUNE 30, 2009**

Schedule D-2 2009  
Page 1 of 3

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		<b>PRODUCTION</b>			
2	VARIOUS	VARIOUS UNDER \$100,000	563,197	VARIOUS	VARIOUS
3	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	192,073	9/3/2003	8
4	16948	BEN FRENCH-OVERHEAD CRANE UPGRADE	134,077	1/24/2007	10
5	16980	BEN F STATIC EXCITER UPGRADE (also see 2008-50088)	110,420	8/3/2007	8
6	16981	CMMS 7i (EAM)	531,024	9/14/2007	6
7	17013	NSCT#1-INLINE GAS HEATER	136,241	1/23/2008	10
8	17055	OSAGE-REWIND OF #2 GENERATOR FIELD	313,906	4/4/2008	9
9	17074	BEN FRENCH-REPL TUBES ON MAIN CONDENSER	452,857	4/25/2008	11
10	17112	NSCT#1-GEAR BOX/CLUTCH REPLACEMENT	154,410	7/1/2008	10
11		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>2,588,204</b></u>		
12					
13	VARIOUS	FERC ACCT 311	(25,985)	VARIOUS	VARIOUS
14	VARIOUS	FERC ACCT 312	(112,419)	VARIOUS	VARIOUS
15	VARIOUS	FERC ACCT 314	(149,256)	VARIOUS	VARIOUS
16	VARIOUS	FERC ACCT 315	(26,789)	VARIOUS	VARIOUS
17	VARIOUS	FERC ACCT 316	(6,826)	VARIOUS	VARIOUS
18	VARIOUS	FERC ACCT 344	(130,003)	VARIOUS	VARIOUS
19		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(451,279)</b></u>		
20					
21		<b>TRANSMISSION</b>			
22	VARIOUS	VARIOUS UNDER \$100,000	539,154	VARIOUS	VARIOUS
23	17138	NERC COMPLIANCE-SYS CTL DEVELOPMENT SYSTEM	162,510	9/19/2008	4
24	87543	PREL., CUSTER-HILL CITY 69KV REBUILD	1,078,205	6/13/2003	12
25	94220	WESTHILL SUBSTATION: REPLACE REACTORS	154,269	1/16/2008	4
26	94272	WESTHILL SUBSTATION REPLACE BREAKER 2353	117,208	2/4/2008	4
27		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>2,051,345</b></u>		
28					
29	VARIOUS	FERC ACCT 353	(179,362)	VARIOUS	VARIOUS
32		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(179,362)</b></u>		

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**FOR THE TEST YEAR ENDED JUNE 30, 2009**

Schedule D-2 2009  
Page 2 of 3

Line No.	Work Order	Description	Amount	Start Date	Period Closed
33		<b>DISTRIBUTION</b>			
34	VARIOUS	VARIOUS UNDER \$100,000	3,572,047	VARIOUS	VARIOUS
35	15272	LAWRENCE CO BLANKET	459,141	5/23/1994	VARIOUS
36	15273	PENNINGTON COUNTY BLANKET	971,167	12/10/1994	VARIOUS
37	15274	MEADE CO. BLANKET	325,769	3/18/1994	VARIOUS
38	15275	BUTTE COUNTY BLANKET	197,533	6/12/1996	VARIOUS
39	15277	CUSTER COUNTY BLANKET	160,796	3/11/1994	VARIOUS
40	16631	TRANSFORMER BWO 2003,04,05,06,07,08	1,403,386	1/2/2003	VARIOUS
41	16938	BHP METER BLANKET 2009,2008,2007	590,235	1/9/2007	VARIOUS
42	87856	SPRUCE GULCH TO WHITEWOOD 69KV	3,645,217	9/5/2003	12
43	89961	IRON CREEK-SPEARFISH ROAD 69/24.9KV,PREL	760,835	12/3/2004	9
44	90664	RAMKOTA CONVENTION CENTER	346,659	5/13/2005	9
45	92897	SPEARFISH CONVERSION CIRCUIT 1	226,980	12/15/2006	5
46	93013	HWY 79 ROAD MOVE PHS I (BLKHWK-PDMNT)	128,836	1/18/2007	9
47	93033	SPEARFISH CONVERSION 5TH STREET	231,582	1/24/2007	6
48	93451	REGIONAL HOSPITAL	276,254	6/7/2007	6
49	93836	CAP BANK ADDITION FOR EDGEMONT RIVER SUB	204,431	9/24/2007	6
50	93873	RECONDUCTOR HIL2S67 #5	141,966	10/1/2007	6
51	93890	CUSTER BREAKER REPLACEMENT/ADDITION	125,958	10/8/2007	6
52	93994	CENTURY ROAD SUBSTATION ADDITION	918,384	11/5/2007	5
53	94098	69KV BREAKER REPLACEMENT AT LOOKOUT SUB	277,854	12/11/2007	11
54		<b>TOTAL MAJOR ADDITIONS</b>	<b><u>14,965,034</u></b>		
55					
56	VARIOUS	FERC ACCT 360	(533)	VARIOUS	VARIOUS
57	VARIOUS	FERC ACCT 362	(305,985)	VARIOUS	VARIOUS
58	VARIOUS	FERC ACCT 364	(423,221)	VARIOUS	VARIOUS
59	VARIOUS	FERC ACCT 365	(303,603)	VARIOUS	VARIOUS
60	VARIOUS	FERC ACCT 366	(5,158)	VARIOUS	VARIOUS
61	VARIOUS	FERC ACCT 367	(94,883)	VARIOUS	VARIOUS
62	VARIOUS	FERC ACCT 368	(133,494)	VARIOUS	VARIOUS
63	VARIOUS	FERC ACCT 369	(9,101)	VARIOUS	VARIOUS
64	VARIOUS	FERC ACCT 370	(2,699,117)	VARIOUS	VARIOUS
65	VARIOUS	FERC ACCT 371	(11,209)	VARIOUS	VARIOUS
66	VARIOUS	FERC ACCT 373	(15,315)	VARIOUS	VARIOUS
67		<b>TOTAL MAJOR RETIREMENTS</b>	<b><u>(4,001,619)</u></b>		

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**FOR THE TEST YEAR ENDED JUNE 30, 2009**

**Schedule D-2 2009**  
**Page 3 of 3**

Line No.	Work Order	Description	Amount	Start Date	Period Closed
68		<b>GENERAL</b>			
69	VARIOUS	VARIOUS UNDER \$100,000	985,456	VARIOUS	VARIOUS
70	91002	MAYER RADIO MICROWAVE SYSTEM	711,793	8/11/2005	9
71	91003	MAYER RADIO TRUNK RADIO SYSTEM	2,674,414	8/11/2005	VARIOUS
72	95169	TAIT NODE HIGH AVAILABILITY EQUIPMENT	108,875	10/24/2008	6
73		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>4,480,538</b></u>		
74					
75	VARIOUS	FERC ACCT 390	(11,477)	VARIOUS	VARIOUS
76	VARIOUS	FERC ACCT 391	(28,398)	VARIOUS	VARIOUS
77	VARIOUS	FERC ACCT 392	(165,453)	VARIOUS	VARIOUS
78	VARIOUS	FERC ACCT 394	(52,821)	VARIOUS	VARIOUS
79	VARIOUS	FERC ACCT 395	(53,950)	VARIOUS	VARIOUS
80	VARIOUS	FERC ACCT 397	(578,308)	VARIOUS	VARIOUS
81		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(890,407)</b></u>		
82					
83					
84		<b>Grand Total</b>	<u><u><b>18,562,455</b></u></u>		



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		(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	FERC Acct. #	June 2008	July 2008	August 2008	September 2008	October 2008	November 2008	December 2008
35		<b>DISTRIBUTION PLANT</b>						
36	360	1,438,815	1,439,036	1,439,036	1,483,043	1,483,424	1,483,580	1,624,794
37	361	254,825	254,825	254,825	254,825	254,825	254,825	254,825
38	362	51,347,036	51,365,689	51,365,689	51,369,475	51,401,232	51,530,410	51,530,410
39	364	51,519,270	51,690,828	51,692,095	52,295,360	52,494,126	52,691,258	54,941,936
40	365	30,306,477	30,361,473	30,347,104	30,594,937	30,657,303	30,814,348	32,494,569
41	366	1,174,344	1,174,344	1,174,344	1,193,036	1,199,876	1,203,088	1,211,297
42	367	34,395,832	34,766,605	34,766,605	35,057,139	35,248,617	35,396,673	35,726,003
43	368	28,980,578	29,057,915	29,172,670	29,344,710	29,469,022	29,657,925	29,657,925
44	369	21,772,606	22,078,437	22,077,532	22,081,922	22,584,733	22,611,086	22,865,627
45	370	10,487,781	10,493,225	10,525,950	10,582,569	10,590,462	10,596,222	7,897,105
46	371	1,611,182	1,629,843	1,629,843	1,629,534	1,642,568	1,642,481	1,663,075
47	373	1,468,480	1,475,607	1,475,607	1,475,543	1,497,411	1,511,683	1,516,328
48		<b>234,757,226</b>	<b>235,787,827</b>	<b>235,921,302</b>	<b>237,362,092</b>	<b>238,523,597</b>	<b>239,393,579</b>	<b>241,383,896</b>
49		<b>GENERAL PLANT</b>						
50	389	602,008	602,008	602,008	602,008	602,008	602,008	602,008
51	390	10,479,080	10,479,080	10,479,080	10,479,080	10,467,603	10,467,603	10,467,603
52	391	9,070,313	9,070,313	9,072,560	9,118,126	9,157,685	9,158,279	9,161,820
53	392	4,820,703	5,171,921	5,171,921	5,171,921	5,126,690	5,146,117	5,146,117
54	393	292,210	292,210	292,210	292,210	292,210	292,210	292,210
55	394	4,826,665	4,848,013	4,849,498	4,895,729	4,873,055	4,877,830	4,852,946
56	395	661,096	661,096	661,096	661,096	607,146	607,146	607,146
57	396	226,665	226,665	290,578	290,578	290,578	316,735	316,735
58	397	4,694,196	4,694,196	4,670,793	6,802,508	6,829,271	7,619,963	7,630,343
59	398	345,552	345,552	345,552	345,552	345,552	345,552	345,552
60		<b>36,018,488</b>	<b>36,391,054</b>	<b>36,435,296</b>	<b>38,658,809</b>	<b>38,591,798</b>	<b>39,433,444</b>	<b>39,422,481</b>
61		<b>TOTAL GENERAL PLANT</b>						
62	101 & 114	<b>675,310,281</b>	<b>676,713,448</b>	<b>677,029,745</b>	<b>681,736,626</b>	<b>683,245,213</b>	<b>684,705,166</b>	<b>686,748,905</b>
63		<b>TOTAL ELECTRIC PLANT IN SERVICE</b>						

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			(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	FERC Acct. #	Description	June 2008	July 2008	August 2008	September 2008	October 2008	November 2008	December 2008
64		<b>COMPLETED CONSTRUCTION NOT CLASSIFIED</b>							
65	106	CCNC - Production	883,144	860,024	1,537,293	2,954,834	2,408,051	2,188,051	1,657,520
66	106	CCNC - Other Prod	199,491	199,491	199,491	335,732	587,254	587,254	598,978
67	106	CCNC - Transmission	960,917	981,704	1,041,958	1,067,062	1,110,698	1,308,013	892,291
68	106	CCNC - Distribution	7,659,480	8,330,386	8,791,404	8,300,582	7,931,897	7,751,576	8,267,701
69	106	CCNC - General	4,339,037	4,028,843	4,047,773	867,164	924,872	1,202,440	1,526,583
70		<b>TOTAL CCNC</b>	<b>14,042,069</b>	<b>14,400,449</b>	<b>15,617,919</b>	<b>13,525,374</b>	<b>12,962,772</b>	<b>13,037,334</b>	<b>12,943,074</b>
71									
72		<b>OTHER UTILITY PLANT</b>							
73	118	Other Utility Plant	-	-	-	-	-	-	-
74	121	Non Utility Plant	6,955,582	5,060,410	5,804,506	6,043,831	6,095,019	6,129,888	6,178,263
75		<b>TOTAL OTHER UTILITY PLANT</b>	<b>6,955,582</b>	<b>5,060,410</b>	<b>5,804,506</b>	<b>6,043,831</b>	<b>6,095,019</b>	<b>6,129,888</b>	<b>6,178,263</b>
76									
77		<b>TOTAL PLANT</b>	<b>\$696,307,932</b>	<b>\$ 696,174,307</b>	<b>\$698,452,170</b>	<b>\$ 701,305,831</b>	<b>\$ 702,303,004</b>	<b>\$ 703,872,388</b>	<b>\$ 705,870,242</b>

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Line No.	FERC Acct. #	Description	(h)	(i)	(j)	(k)	(l)	(m)	(n)
			January 2009	February 2009	March 2009	April 2009	May 2009	June 2009	12 Month Average
1		<b>STEAM PRODUCTION PLANT</b>							
2	310	LAND	333,941	333,941	333,942	333,941	333,942	333,941	333,941
3	311	STRUCTURES & IMPROVEMENTS	30,943,538	30,943,538	30,943,538	30,943,538	30,943,538	30,943,538	30,947,875
4	312	BOILER PLANT EQUIPMENT	153,127,539	153,127,539	153,127,539	153,127,539	153,127,539	153,127,539	153,017,831
5	313	ENGINES & ENGINE DRIVEN GENERATORS	249,991	249,991	249,991	249,991	249,990	249,991	249,991
6	314	TURBOGENERATOR UNITS	50,891,327	50,891,327	50,891,327	50,891,327	50,891,327	50,891,327	50,600,338
7	315	ACCESSORY ELECTRIC EQUIPMENT	15,207,107	15,207,107	15,207,107	15,206,910	15,206,910	15,206,910	15,145,882
8	316	MISCELLANEOUS POWER PLANT EQUIPMENT	2,699,952	2,699,952	2,699,952	2,699,952	2,699,952	2,699,952	2,695,386
9		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>253,453,394</b>	<b>253,453,394</b>	<b>253,453,395</b>	<b>253,453,198</b>	<b>253,453,198</b>	<b>253,453,198</b>	<b>252,991,244</b>
10									
11	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
12									
13		<b>OTHER PRODUCTION PLANT</b>							
14	340	LAND	2,705	2,705	2,705	2,705	2,705	2,705	2,705
15	341	STRUCTURES & IMPROVEMENTS	434,879	434,879	434,879	434,879	434,879	434,879	434,879
16	342	FUEL HOLDERS, PRODUCTS & ACCESSORIES	5,109,154	5,109,154	5,109,154	5,109,154	5,109,154	5,109,154	5,109,154
17	343	PRIME MOVERS	-	-	-	-	-	-	-
18	344	GENERATORS	67,587,873	67,587,873	67,587,873	67,587,873	67,587,873	67,587,873	67,538,443
19	345	ACCESSORY ELECTRIC EQUIPMENT	4,824,001	4,824,001	4,824,001	4,824,001	4,824,001	4,824,001	4,824,001
20	346	MISCELLANEOUS POWER PLANT EQUIPMENT	82,868	82,868	82,868	82,868	82,868	82,868	82,868
21		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>78,041,480</b>	<b>78,041,480</b>	<b>78,041,480</b>	<b>78,041,480</b>	<b>78,041,480</b>	<b>78,041,480</b>	<b>77,992,050</b>
22									
23		<b>TOTAL PRODUCTION PLANT</b>	<b>336,365,182</b>	<b>336,365,182</b>	<b>336,365,183</b>	<b>336,364,986</b>	<b>336,364,986</b>	<b>336,364,986</b>	<b>335,853,602</b>
24									
25		<b>TRANSMISSION PLANT</b>							
26	350	LAND	2,159,768	2,159,768	2,159,768	2,159,768	2,159,768	2,159,768	2,159,768
27	352	STRUCTURES & IMPROVEMENTS	1,568,466	1,568,466	1,568,466	1,568,466	1,568,466	1,568,466	1,568,466
28	353	STATION EQUIPMENT	33,850,757	33,889,175	33,881,579	34,114,530	34,114,530	34,114,530	34,106,244
29	354	TOWER & FIXTURES	447,677	447,677	447,677	447,677	447,677	447,677	447,677
30	355	POLES & FIXTURES	14,243,734	14,243,734	14,243,734	14,243,734	14,243,734	14,243,734	14,243,734
31	356	OVERHEAD CONDUCTORS & DEVICES	17,300,025	17,300,024	17,300,024	17,331,856	17,331,856	17,583,280	17,326,710
32	359	ROADS & TRAILS	6,920	6,920	6,920	6,920	6,920	6,920	6,920
33		<b>TOTAL TRANSMISSION PLANT</b>	<b>69,577,347</b>	<b>69,615,765</b>	<b>69,608,168</b>	<b>69,872,951</b>	<b>69,872,951</b>	<b>70,124,375</b>	<b>69,859,519</b>
34									

[(Sum of (a) - (m))/13]





**BLACK HILLS POWER, INC.**  
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Line No.	FERC Acct. #	Description	(h)	(i)	(j)	(k)	(l)	(m)	(n)
			January 2009	February 2009	March 2009	April 2009	May 2009	June 2009	[(Sum of (a) - (m))/13] 12 Month Average
64		<b>COMPLETED CONSTRUCTION NOT CLASSIFIED</b>							
65	106	CCNC - Production	1,839,392	1,846,769	1,876,443	1,938,117	1,938,117	1,413,441	1,795,477
66	106	CCNC - Other Prod	598,978	599,440	599,838	599,838	599,838	599,838	485,036
67	106	CCNC - Transmission	12,164,801	12,150,336	12,118,982	11,715,248	11,826,358	11,582,381	6,070,827
68	106	CCNC - Distribution	9,275,138	9,275,859	8,574,721	8,486,215	7,249,680	5,670,687	8,120,410
69	106	CCNC - General	1,561,545	1,605,515	1,617,351	1,640,018	1,673,043	1,440,971	2,036,550
70		<b>TOTAL CCNC</b>	<b>25,439,855</b>	<b>25,477,919</b>	<b>24,787,336</b>	<b>24,379,436</b>	<b>23,287,036</b>	<b>20,707,318</b>	<b>18,508,300</b>
71									
72		<b>OTHER UTILITY PLANT</b>							
73	118	Other Utility Plant	-	-	-	-	8,566	3,669,454	282,925
74	121	Non Utility Plant	3,567,762	3,564,901	3,582,834	3,584,369	3,584,369	5,618	4,627,489
75		<b>TOTAL OTHER UTILITY PLANT</b>	<b>3,567,762</b>	<b>3,564,901</b>	<b>3,582,834</b>	<b>3,584,369</b>	<b>3,592,935</b>	<b>3,675,072</b>	<b>4,910,414</b>
76									
77		<b>TOTAL PLANT</b>	<b>\$ 715,996,956</b>	<b>\$ 716,155,386</b>	<b>\$ 716,516,978</b>	<b>\$ 717,319,778</b>	<b>\$ 717,637,083</b>	<b>\$ 718,255,126</b>	<b>\$ 708,166,707</b>

**BLACK HILLS POWER, INC.**  
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**FOR THE YEAR ENDED DECEMBER 31, 2004**

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Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		<b>PRODUCTION</b>			
2	VARIOUS	VARIOUS UNDER \$100,000	875,278	VARIOUS	5
3	16560	BEN FRENCH FIRE PROTECTION	100,652	1/7/2002	3
4	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	105,493	9/3/2003	3
5	16628	NS COMPLEX STORM POND/DRAINAGE SITE	114,276	12/20/2002	1
6	86235	WYGEN TIE-IN TO NSII	139,183	8/12/2002	5
7	83696	ADD WYGEN TIE IN VALVES	144,583	4/2/2001	7
8	83321	WAREHOUSE EXPANSION	192,294	1/17/2001	4
9	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	420,715	9/3/2003	7
10		<b>TOTAL MAJOR ADDITIONS</b>	<u>2,092,475</u>		
11					
12	VARIOUS	FERC ACCT 311	(43,133)	VARIOUS	VARIOUS
13	VARIOUS	VARIOUS PROJECTS & WO - FERC ACCT 312	(91,778)	VARIOUS	VARIOUS
14	VARIOUS	VARIOUS PROJECTS & WO - FERC ACCT 312	(61,542)	VARIOUS	VARIOUS
15	VARIOUS	FERC ACCT 314	(1,973)	VARIOUS	VARIOUS
16	VARIOUS	FERC ACCT 315	(20,735)	VARIOUS	VARIOUS
17	VARIOUS	FERC ACCT 316	(6,495)	VARIOUS	VARIOUS
18		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(225,656)</u>		
19					
20		<b>TRANSMISSION</b>			
21	VARIOUS	VARIOUS UNDER \$100,000	420,696	VARIOUS	7
22	87098	BEN FRENCH 69KV BREAKER REPLACEMENT	183,122	3/7/2003	2
23	84066	230KV BKR ADD'N @ WYODAK FOR WYGEN TIE	537,370	6/12/2001	4
24	16684	FIBER OPTIC TERM EQUIP-230KV TRANSM SYSTEM	693,072	4/30/2003	4
25	86792	INSTALL OPGW FOR FIBERCOM ON 230KV LINE	1,244,169	12/20/2002	4
26		<b>TOTAL MAJOR ADDITIONS</b>	<u>3,078,429</u>		
27					
28	VARIOUS	FERC ACCT 350	2,226	VARIOUS	VARIOUS
29	87098	BEN FRENCH 69KV BREAKER REPLACEMENT - FERC ACCT 353	(187,910)	3/7/2003	2
30	VARIOUS	FERC ACCT 353	(21,141)	VARIOUS	VARIOUS
31	VARIOUS	FERC ACCT 355	56,362	VARIOUS	VARIOUS
32	VARIOUS	FERC ACCT 356	(21,163)	VARIOUS	VARIOUS
33	VARIOUS	FERC ACCT 359	2,906	VARIOUS	VARIOUS
34		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(168,720)</u>		

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Line No.	Work Order	Description	Amount	Start Date	Period Closed
35		<b>DISTRIBUTION</b>			
36	VARIOUS	VARIOUS UNDER \$100,000	4,067,494	VARIOUS	7
37	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	103,336	1/2/2003	6
38	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	104,134	1/2/2003	10
39	87501	WHARF TO SAVOY	107,019	6/6/2003	4
40	15272	LAWRENCE CO BLANKET	107,095	5/23/1994	10
41	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	120,812	1/2/2003	11
42	15272	LAWRENCE CO BLANKET	133,021	5/23/1994	4
43	15272	LAWRENCE CO BLANKET	133,477	5/23/1994	7
44	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	135,476	1/2/2003	9
45	15273	PENNINGTON COUNTY BLANKET	137,573	12/10/1994	12
46	86984	SOUTH EAST CONNECTOR LINE MOVE S. HWY 79	141,840	2/7/2003	12
47	16631	2003,2004,2005,2006 TRANSFORMER BLANKET WO	168,710	1/2/2003	8
48	15273	PENNINGTON COUNTY BLANKET	189,950	12/10/1994	10
49	15273	PENNINGTON COUNTY BLANKET	233,656	12/10/1994	4
50	15273	PENNINGTON COUNTY BLANKET	240,378	12/10/1994	7
51	86530	DENVER ST SUBSTATION CONVERSION PART 1	243,491	10/15/2002	2
52	88050	750 MCM FEED TO RADIO SUBSTATION	271,243	10/13/2003	9
53	87041	CANYON LAKE DRIVE LINE MOVE PHASE 2	325,193	2/21/2003	5
54	85182	OMAHA STREET ROAD/LINE MOVE	470,494	2/4/2002	7
55	86049	DEADWOOD FIRE REPAIR 6-30-02	506,209	6/30/2002	1
56		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>7,940,601</b></u>		
57					
58	VARIOUS	FERC ACCT 362	(52,863)	VARIOUS	VARIOUS
59	VARIOUS	FERC ACCT 362	(48,361)	VARIOUS	VARIOUS
60	VARIOUS	FERC ACCT 364	(87,177)	VARIOUS	VARIOUS
61	VARIOUS	FERC ACCT 365	(60,885)	VARIOUS	VARIOUS
62	VARIOUS	FERC ACCT 367	(53,723)	VARIOUS	VARIOUS
63	VARIOUS	FERC ACCT 367	(57,203)	VARIOUS	VARIOUS
64	15860	TRANSFORMER SALVAGE COSTS - FERC ACCT 368	(118,783)	8/8/1995	8
65	16631	03, '04, '05, '06 TRANSFORMER BLANKET PO - FERC ACCT 368	(191,238)	1/2/2003	VARIOUS
66	VARIOUS	FERC ACCT 368	(49,159)	VARIOUS	VARIOUS
67	VARIOUS	FERC ACCT 369	(8,201)	VARIOUS	VARIOUS
68	VARIOUS	FERC ACCT 370	(2,126)	VARIOUS	VARIOUS
69	VARIOUS	FERC ACCT 371	(19,894)	VARIOUS	VARIOUS
70	VARIOUS	FERC ACCT 373	(6,398)	VARIOUS	VARIOUS
71		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(756,013)</b></u>		

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Line No.	Work Order	Description	Amount	Start Date	Period Closed
72		<b>GENERAL</b>			
73	VARIOUS	VARIOUS UNDER \$100,000	471,349	1/10/2003	1
74	16539	PC/LAN SPECIAL USER PROJECT	144,451	6/19/2001	5
75	16693	PURCHASE VEH #996 2003 INTL W/BUCKET-N HILLS	158,034	7/23/2003	7
76	16630	2003 PC PURCHASES	206,554	1/2/2003	4
77	16451	2001 PC REPLACEMENT PROGRAM	212,871	1/13/2001	5
78	85097	OUTAGE MANAGEMENT SYSTEM SETUP BLANKET	257,044	1/16/2002	12
79	16381	2000 PC REPLACEMENT PROGRAM	259,913	1/18/2000	5
80		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>1,710,215</b></u>		
81					
82	VARIOUS	FERC ACCT 390	(35,790)	VARIOUS	VARIOUS
83	16720	2004 FURNITURE BLANKET - FERC ACCT 391	(288,157)	12/16/2003	7
84	16381	2000 PC REPLACEMENT PROGRAM - FERC ACCT 391	(187,859)	1/18/2000	5
85	VARIOUS	FERC ACCT 391	(58,303)	VARIOUS	VARIOUS
86	16735	2004 SALVAGE VEHICLES - FERC ACCT 392	(256,485)	1/6/2004	12
87	16735	2004 SALVAGE VEHICLES - FERC ACCT 394	(162,454)	1/6/2004	12
88	VARIOUS	FERC ACCT 397	(5,996)	VARIOUS	VARIOUS
89		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(995,043)</b></u>		
90					
91					
92		<b>Grand Total</b>	<u><u><b>12,676,287</b></u></u>		

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Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		<b>PRODUCTION</b>			
2	VARIOUS	VARIOUS UNDER \$100,000	206,820	VARIOUS	VARIOUS
3	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	256,566	9/3/2003	8
4		<b>TOTAL MAJOR ADDITIONS</b>	<u>463,386</u>		
5					
6	VARIOUS	FERC ACCT 312	(19,699)	VARIOUS	VARIOUS
7	VARIOUS	FERC ACCT 314	(3,081)	VARIOUS	VARIOUS
8	VARIOUS	FERC ACCT 315	(19,982)	VARIOUS	VARIOUS
9		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(42,762)</u>		
10					
11		<b>TRANSMISSION</b>			
12	VARIOUS	VARIOUS UNDER \$100,000	486,908	VARIOUS	VARIOUS
13	79059	PREL. WO, PLUMA-WINDY FLATS 69VK REBUILD	160,472	1/4/2000	7
14	85150	RAPID CITY TO PACTOLA 69KV REBUILD	378,494	1/28/2002	8
15	87741	NS2 69KV SUB ADDITION: GILLETTE #2 LINE	179,513	8/4/2003	7
16	88382	RAPID CITY - HOT SPRINGS OPGW, PREL.	825,584	1/6/2004	12
17	88383	HOT SPRINGS - OSAGE OPGW, PREL.	648,063	1/6/2004	12
18	88384	OSAGE - WYODAK OPGW, PRELIMINARY	635,718	1/6/2004	7
19	88527	INSTALL 69KV CAPACITOR BANK & BREAKER	137,974	1/29/2004	7
20	89256	WEST HILL SUB: REPLACE BKRS 1323 & 6W22	103,620	6/29/2004	5
21	16708	AC/DC/AC TIE-NON-SHARED PROJECT COSTS	19,744,795	12/3/2003	12
22		<b>TOTAL MAJOR ADDITIONS</b>	<u>23,301,142</u>		
23					
24	VARIOUS	FERC ACCT 353	(15,575)	VARIOUS	VARIOUS
25	VARIOUS	FERC ACCT 355	(1,517)	VARIOUS	VARIOUS
26	VARIOUS	FERC ACCT 356	(199,666)	VARIOUS	VARIOUS
27		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(216,758)</u>		

**BLACK HILLS POWER, INC.**  
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Line No.	Work Order	Description	Amount	Start Date	Period Closed
28		<b>DISTRIBUTION</b>			
29	VARIOUS	VARIOUS UNDER \$100,000	3,627,324	VARIOUS	VARIOUS
30	15272	LAWRENCE CO BLANKET	161,478	5/23/1994	6
31	15272	LAWRENCE CO BLANKET	108,239	5/23/1994	9
32	15272	LAWRENCE CO BLANKET	122,493	5/23/1994	12
33	15273	PENNINGTON COUNTY BLANKET	373,782	12/10/1994	6
34	15273	PENNINGTON COUNTY BLANKET	212,075	12/10/1994	9
35	15273	PENNINGTON COUNTY BLANKET	196,752	12/10/1994	12
36	15274	MEADE CO. BLANKET	143,654	3/18/1994	6
37	16631	TRANSFORMER BWO 2003,04,05,06,07,08	141,625	1/2/2003	4
38	16631	TRANSFORMER BWO 2003,04,05,06,07,08	120,778	1/2/2003	5
39	16631	TRANSFORMER BWO 2003,04,05,06,07,08	181,026	1/2/2003	7
40	16631	TRANSFORMER BWO 2003,04,05,06,07,08	169,039	1/2/2003	8
41	16631	TRANSFORMER BWO 2003,04,05,06,07,08	184,777	1/2/2003	9
42	16631	TRANSFORMER BWO 2003,04,05,06,07,08	180,024	1/2/2003	10
43	57012	SOUTH LOOP 69KV REROUTE, PRELIMINARY	446,176	4/17/2002	6
44	57009	URD FROM PLUMA TO DEADWOOD	210,167	9/6/2002	3
45	87139	SRC 12.47KV SUBSTATION ENGINEERING	856,037	3/13/2003	4
46	87602	OMAHA ST.4TH ST. SUB CROSSING	210,771	6/30/2003	1
47	89094	5TH STREET TO CATRON ROAD PROJECT MOVE	294,135	5/21/2004	12
48	89767	REPLACE HILLSVIEW 69-12.47KV XFMR	278,394	10/14/2004	12
49		<b>TOTAL MAJOR ADDITIONS</b>	<b>8,218,746</b>		
50					
51	VARIOUS	FERC ACCT 360	(10,172)	VARIOUS	VARIOUS
52	VARIOUS	FERC ACCT 362	(337,508)	VARIOUS	VARIOUS
53	VARIOUS	FERC ACCT 364	(566,787)	VARIOUS	VARIOUS
54	VARIOUS	FERC ACCT 365	(315,280)	VARIOUS	VARIOUS
55	VARIOUS	FERC ACCT 367	(103,415)	VARIOUS	VARIOUS
56	VARIOUS	FERC ACCT 368	(222,338)	VARIOUS	VARIOUS
57	VARIOUS	FERC ACCT 369	(9,365)	VARIOUS	VARIOUS
58	VARIOUS	FERC ACCT 370	(4,588)	VARIOUS	VARIOUS
59	VARIOUS	FERC ACCT 371	(11,851)	VARIOUS	VARIOUS
60	VARIOUS	FERC ACCT 373	(6,244)	VARIOUS	VARIOUS
61		<b>TOTAL MAJOR RETIREMENTS</b>	<b>(1,587,549)</b>		

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Line No.	Work Order	Description	Amount	Start Date	Period Closed
62		<b>GENERAL</b>			
63	VARIOUS	VARIOUS UNDER \$100,000	1,044,566	VARIOUS	VARIOUS
64	16697	VEH #998-'03 35000 MGV IH W/ALTEC DIGGER DERRICK	193,146	8/22/2003	8
65	16738	2004 PC PURCHASES	179,036	1/22/2004	4
66	16757	PURCH VEH #110 - 2004 BUCKET TRUCK - RC LINE CREW	162,745	3/2/2004	8
67	88077	PURCHASE BACKYARD POLE SETTER	103,852	10/20/2003	8
68		<b>TOTAL MAJOR ADDITIONS</b>	<u><u>1,683,345</u></u>		
69					
70	VARIOUS	FERC ACCT 390	(10,119)	VARIOUS	VARIOUS
71	VARIOUS	FERC ACCT 391	(152,083)	VARIOUS	VARIOUS
72	VARIOUS	FERC ACCT 392	(407,764)	VARIOUS	VARIOUS
73	VARIOUS	FERC ACCT 394	(188,157)	VARIOUS	VARIOUS
74	VARIOUS	FERC ACCT 397	(488)	VARIOUS	VARIOUS
75		<b>TOTAL MAJOR RETIREMENTS</b>	<u><u>(758,610)</u></u>		
76					
77					
78		<b>Grand Total</b>	<u><u>31,060,940</u></u>		

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Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		<b>PRODUCTION</b>			
2	VARIOUS	VARIOUS UNDER \$100,000	339,330	VARIOUS	VARIOUS
3	16687	BEN FRENCH ASH SILO RELOCATION	133,758	6/17/2003	12
4	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	7,044,490	9/3/2003	10
5	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	286,486	9/3/2003	12
6	16840	NSII TURBINE FAILURE-2005	285,377	8/10/2005	11
7	16845	THUNDERCREEK GAS LINE PURCH/GILLETTE GAS LINE ADD	1,258,796	9/29/2005	12
8		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>9,348,237</b></u>		
9					
10	VARIOUS	FERC ACCT 311	(9,028)	VARIOUS	VARIOUS
11	VARIOUS	FERC ACCT 312	(156,616)	VARIOUS	VARIOUS
12	VARIOUS	FERC ACCT 314	(193,683)	VARIOUS	VARIOUS
13	VARIOUS	FERC ACCT 316	(9,360)	VARIOUS	VARIOUS
14		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(368,686)</b></u>		
15					
16		<b>TRANSMISSION</b>			
17	VARIOUS	VARIOUS UNDER \$100,000	614,260	VARIOUS	VARIOUS
18	88652	DC TIE REMEDIAL ACTION SCHEME UPGRADE	131,011	3/4/2004	3
19	89855	LANGE SUB: REPLACE BREAKERS 6RN22,6RN28	151,665	11/8/2004	3
20		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>896,936</b></u>		
21					
22	VARIOUS	FERC ACCT 352	(24,958)	VARIOUS	VARIOUS
23	VARIOUS	FERC ACCT 353	(102,864)	VARIOUS	VARIOUS
24	VARIOUS	FERC ACCT 355	(9,919)	VARIOUS	VARIOUS
25		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(137,740)</b></u>		
26					
27		<b>DISTRIBUTION</b>			
28	VARIOUS	VARIOUS UNDER \$100,000	6,666,322	VARIOUS	VARIOUS
29	15272	LAWRENCE CO BLANKET	122,298	5/23/1994	4
30	15272	LAWRENCE CO BLANKET	130,897	5/23/1994	10
31	15272	LAWRENCE CO BLANKET	115,381	5/23/1994	12
32	15273	PENNINGTON COUNTY BLANKET	203,123	12/10/1994	4
33	15273	PENNINGTON COUNTY BLANKET	245,987	12/10/1994	7
34	15273	PENNINGTON COUNTY BLANKET	208,101	12/10/1994	10
35	15273	PENNINGTON COUNTY BLANKET	158,625	12/10/1994	12



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Line No.	Work Order	Description	Amount	Start Date	Period Closed
36		<b>DISTRIBUTION CONT~</b>			
37	15274	MEADE CO. BLANKET	101,051	3/18/1994	4
38	16631	TRANSFORMER BWO 2003,04,05,06,07,08	292,856	1/2/2003	1
39	16631	TRANSFORMER BWO 2003,04,05,06,07,08	392,010	1/2/2003	3
40	16631	TRANSFORMER BWO 2003,04,05,06,07,08	180,748	1/2/2003	4
41	16631	TRANSFORMER BWO 2003,04,05,06,07,08	236,280	1/2/2003	6
42	16631	TRANSFORMER BWO 2003,04,05,06,07,08	146,791	1/2/2003	7
43	16631	TRANSFORMER BWO 2003,04,05,06,07,08	136,992	1/2/2003	8
44	16631	TRANSFORMER BWO 2003,04,05,06,07,08	102,749	1/2/2003	9
45	16631	TRANSFORMER BWO 2003,04,05,06,07,08	162,453	1/2/2003	10
46	16631	TRANSFORMER BWO 2003,04,05,06,07,08	114,094	1/2/2003	11
47	16868	2006 BHP METER BLANKET	106,781	1/23/2006	11
48	54854	PURCHASE SUBSTATION SITE,SOUTH SPEARFISH	150,602	12/5/1996	3
49	80757	RAPID CITY 69KV MOTOR OPERATORS/RUPTERS	115,694	8/18/1999	6
50	86416	MEADOW CREST SUBDIVISION	122,225	9/20/2002	3
51	87033	RECONDUCTOR AND CHANGE OUT BAD POLES	108,620	2/20/2003	11
52	87593	URD REPLACEMENT PARKRIDGE DR	142,488	6/27/2003	11
53	89163	BALTIMORE ROAD MOVE - LEAD	110,645	6/10/2004	6
54	89404	BUILD 69KV TAP TO SPEARFISH HYDRO	114,870	7/27/2004	3
55	89512	CABLE REPLACEMENT FLORMAN STREET	111,594	8/16/2004	5
56	89766	PURCHASE TRNAFORE FOR NE RC SUB	534,164	10/14/2004	3
57	89863	SPEARFISH 3-PHASE TO LIFT STATION	122,551	11/9/2004	12
58	90115	SLY HILL RECONDUCTOR	105,094	1/10/2005	6
59	90249	SLY HILL PART II	106,921	2/3/2005	11
60	90313	5TH TO CATRON FEEDER PROJECT ESTIMATE	192,706	2/18/2005	5
61	90383	RED ROCK MEADOWS PHASE 1	104,819	3/9/2005	5
62	90517	HTM REMOVE DEAD PINE TREES DISTRIBUTION	131,295	4/11/2005	5
63	90591	D.O.T.-HWY 79 MINN TO E ST PAT-ROAD MVE	347,901	4/26/2005	12
64	90630	DENVER STREET CONVERSION 4.1 TO 12.4	280,500	5/6/2005	12
65	91478	CONVERT BOULDER CANYON TO 3PH	194,004	12/6/2005	12
66	91552	BEN FRENCH TRANSFORMER REPLACEMENT	474,274	12/21/2005	12
67	91656	CAMPBELL SUB - REPAIR 115/69KV XFMR #2	331,592	1/19/2006	12
68	91985	APRIL 18,2006 STORM WORK ORDER	490,664	4/19/2006	10
69		<b>TOTAL MAJOR ADDITIONS</b>	<b>14,216,759</b>		

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Line No.	Work Order	Description	Amount	Start Date	Period Closed
70		<b>DISTRIBUTION CONT~</b>			
71	VARIOUS	FERC ACCT 362	(1,075,019)	VARIOUS	VARIOUS
72	VARIOUS	FERC ACCT 364	(126,872)	VARIOUS	VARIOUS
73	VARIOUS	FERC ACCT 365	(76,101)	VARIOUS	VARIOUS
74	VARIOUS	FERC ACCT 367	(149,026)	VARIOUS	VARIOUS
75	VARIOUS	FERC ACCT 368	(282,089)	VARIOUS	VARIOUS
76	VARIOUS	FERC ACCT 369	(12,787)	VARIOUS	VARIOUS
77	VARIOUS	FERC ACCT 370	(4,578)	VARIOUS	VARIOUS
78	VARIOUS	FERC ACCT 371	(9,970)	VARIOUS	VARIOUS
79	VARIOUS	FERC ACCT 373	(3,476)	VARIOUS	VARIOUS
80		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(1,739,920)</u>		
81					
82		<b>GENERAL</b>			
83	VARIOUS	VARIOUS UNDER \$100,000	1,423,883	VARIOUS	VARIOUS
84	16706	TOUCH SCREEN DIGITAL COMMUNICATIONS - SYST CONTROL	231,233	11/5/2003	7
85	16758	PURCH VEH #111 -2005 INTL LINE TRUCK - RC LINECREW	216,666	3/2/2004	10
86	16793	FURNITURE BLANKET - 2005	104,732	2/1/2005	5
87	16794	2005,2006, 2007 PC HARDWARE	226,756	2/11/2005	11
88	16836	PURCH VEH 129-'06 IHC 33MGVW TRX 55'-RC TREE TRIM	156,540	6/28/2005	10
89		<b>TOTAL MAJOR ADDITIONS</b>	<u>2,359,811</u>		
90					
91	VARIOUS	FERC ACCT 390	(12,471)	VARIOUS	VARIOUS
92	VARIOUS	FERC ACCT 391	(171,434)	VARIOUS	VARIOUS
93	VARIOUS	FERC ACCT 392	(451,078)	VARIOUS	VARIOUS
94	VARIOUS	FERC ACCT 394	(143,481)	VARIOUS	VARIOUS
95	VARIOUS	FERC ACCT 395	(15,833)	VARIOUS	VARIOUS
96	VARIOUS	FERC ACCT 397	(72,592)	VARIOUS	VARIOUS
97		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(866,889)</u>		
98					
99					
100		<b>Grand Total</b>	<u><u>23,708,507</u></u>		

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Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		<b>PRODUCTION</b>			
2	VARIOUS	VARIOUS UNDER \$100,000	1,600,898	VARIOUS	VARIOUS
3	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	164,755	9/3/2003	11
4	16855	BEN FRENCH-ALTERNATIVE FRP PROJECT	120,648	12/1/2005	2
5	16877	BF CT'S-FRAME V EXCITER UPGRADE	348,702	2/9/2006	4
6	16879	NS1-DCIS UPGRADE	188,632	2/27/2006	12
7	16913	BEN FRENCH-ATTEMPERATOR REPL (INST WO 16957-2007)	113,312	6/2/2006	9
8	16931	NS2-LOW NOX BURNER UPGRADE	958,998	11/20/2006	10
9	86916	REBUILD SERVICE WATER COOLER SECTION	110,251	1/23/2003	5
10	88210	BOILER CONTROLS CAPITAL PROJECT	116,193	11/24/2003	4
11		<b>TOTAL MAJOR ADDITIONS</b>	<u>3,722,388</u>		
12					
13	VARIOUS	FERC ACCT 310	(59)	VARIOUS	VARIOUS
14	VARIOUS	FERC ACCT 311	(84,276)	VARIOUS	VARIOUS
15	VARIOUS	FERC ACCT 312	(4,095,927)	VARIOUS	VARIOUS
16	VARIOUS	FERC ACCT 314	(474,339)	VARIOUS	VARIOUS
17	VARIOUS	FERC ACCT 315	(39,235)	VARIOUS	VARIOUS
18	VARIOUS	FERC ACCT 316	(98,519)	VARIOUS	VARIOUS
19	VARIOUS	FERC ACCT 344	(270,618)	VARIOUS	VARIOUS
20	VARIOUS	FERC ACCT 346	(36,672)	VARIOUS	VARIOUS
21		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(5,099,644)</u>		
22					
23		<b>TRANSMISSION</b>			
24	VARIOUS	VARIOUS UNDER \$100,000	179,363	VARIOUS	VARIOUS
25	16834	SYSTEM CONTROL SCADA UPGRADE	218,412	6/22/2005	7
26	91701	WESTHILL CONTROL BUILDING ADDITION	102,907	1/26/2006	4
27	92160	REPLACE 230KV BREAKER AT LANGE SUB	116,348	6/12/2006	6
28		<b>TOTAL MAJOR ADDITIONS</b>	<u>617,031</u>		
29					
30	VARIOUS	FERC ACCT 350	(1,267)	VARIOUS	VARIOUS
31	VARIOUS	FERC ACCT 352	(1,413)	VARIOUS	VARIOUS
32	VARIOUS	FERC ACCT 353	(393,930)	VARIOUS	VARIOUS
33	VARIOUS	FERC ACCT 354	(3,510)	VARIOUS	VARIOUS
34		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(400,119)</u>		

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Line No.	Work Order	Description	Amount	Start Date	Period Closed
35		<b>DISTRIBUTION</b>			
36	VARIOUS	VARIOUS UNDER \$100,000	6,013,514	VARIOUS	VARIOUS
37	15272	LAWRENCE CO BLANKET	115,407	5/23/1994	4
38	15272	LAWRENCE CO BLANKET	129,099	5/23/1994	7
39	15272	LAWRENCE CO BLANKET	116,623	5/23/1994	10
40	15273	PENNINGTON COUNTY BLANKET	256,987	12/10/1994	4
41	15273	PENNINGTON COUNTY BLANKET	212,214	12/10/1994	7
42	15273	PENNINGTON COUNTY BLANKET	193,362	12/10/1994	10
43	15273	PENNINGTON COUNTY BLANKET	141,034	12/10/1994	12
44	16631	TRANSFORMER BWO 2003,04,05,06,07,08	182,599	1/2/2003	1
45	16631	TRANSFORMER BWO 2003,04,05,06,07,08	362,103	1/2/2003	2
46	16631	TRANSFORMER BWO 2003,04,05,06,07,08	566,670	1/2/2003	4
47	16631	TRANSFORMER BWO 2003,04,05,06,07,08	350,438	1/2/2003	6
48	16631	TRANSFORMER BWO 2003,04,05,06,07,08	101,847	1/2/2003	8
49	16631	TRANSFORMER BWO 2003,04,05,06,07,08	212,102	1/2/2003	9
50	16631	TRANSFORMER BWO 2003,04,05,06,07,08	169,731	1/2/2003	10
51	16631	TRANSFORMER BWO 2003,04,05,06,07,08	232,196	1/2/2003	12
52	16868	2006 BHP METER BLANKET	311,557	1/23/2006	1
53	90640	SOUTH POINTE DEVELOPMENT	123,875	5/10/2005	1
54	91314	STURGIS VOLTAGE CONVERSION	166,930	10/25/2005	5
55	91469	RECONDUCTOR 2S67 #1	137,412	12/1/2005	6
56	91503	STURGIS SUB CONVERSION 12.47	660,767	12/12/2005	5
57	91708	WHITEWOOD: SPRUCE GULCH LINE 69KV BAY PT# 40	103,761	1/27/2006	10
58	92582	SOUTH RAPID FEEDER	202,200	9/29/2006	5
59		<b>TOTAL MAJOR ADDITIONS</b>	<u>11,062,426</u>		
60					
61	VARIOUS	FERC ACCT 360	(9,816)	VARIOUS	VARIOUS
62	VARIOUS	FERC ACCT 362	(509,598)	VARIOUS	VARIOUS
63	VARIOUS	FERC ACCT 364	(650,135)	VARIOUS	VARIOUS
64	VARIOUS	FERC ACCT 365	(533,555)	VARIOUS	VARIOUS
65	VARIOUS	FERC ACCT 367	(27,123)	VARIOUS	VARIOUS
66	VARIOUS	FERC ACCT 368	(364,469)	VARIOUS	VARIOUS
67	VARIOUS	FERC ACCT 369	(8,923)	VARIOUS	VARIOUS
68	VARIOUS	FERC ACCT 371	(17,112)	VARIOUS	VARIOUS
69	VARIOUS	FERC ACCT 373	(12,079)	VARIOUS	VARIOUS
70		<b>TOTAL MAJOR RETIREMENTS</b>	<u>(2,132,809)</u>		

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71		<b>GENERAL</b>			
72	VARIOUS	VARIOUS UNDER \$100,000	1,856,846	VARIOUS	VARIOUS
73	16828	VEH #128-2006 IHC 2-WH DR TRUCK-RC WHSE	121,339	5/27/2005	2
74	16906	PURCH & INSTALL 2 SERVERS & VIRTUAL RAID 50/ACES	156,732	5/2/2006	7
75	16928	RCSC-VOIP PHONE SYSTEM	151,354	10/3/2006	8
76	16939	GO 8TH FLOOR REMODEL	503,744	1/10/2007	11
77	90674	MAYER RADIO SITE AT BEAR MOUNTAIN	158,202	5/19/2005	5
78	90675	MAYER RADIO SITE AT MOUNT COOLIDGE	116,974	5/19/2005	9
79	90676	MAYER RADIO SITE AT TANK HILL NEWCASTLE	156,951	5/19/2005	5
80	90910	MAYER RADIO SITE AT BATTLE MOUNTAIN	189,987	7/21/2005	5
81	91011	MAYER RADIO SITE AT VETERANS PEAK	196,373	8/12/2005	9
82	91017	GENMAP TO SMALLWORLD DATA CONVERSION	119,464	8/15/2005	6
83		<b>TOTAL MAJOR ADDITIONS</b>	<u><u>3,727,963</u></u>		
84					
85	VARIOUS	FERC ACCT 390	(353,673)	VARIOUS	VARIOUS
86	VARIOUS	FERC ACCT 391	(69,251)	VARIOUS	VARIOUS
87	VARIOUS	FERC ACCT 392	(149,564)	VARIOUS	VARIOUS
88	VARIOUS	FERC ACCT 394	(50,522)	VARIOUS	VARIOUS
89	VARIOUS	FERC ACCT 395	0	VARIOUS	VARIOUS
90	VARIOUS	FERC ACCT 396	(18,118)	VARIOUS	VARIOUS
91	VARIOUS	FERC ACCT 397	(255,659)	VARIOUS	VARIOUS
92	VARIOUS	FERC ACCT 398	0	VARIOUS	VARIOUS
93		<b>TOTAL MAJOR RETIREMENTS</b>	<u><u>(896,786)</u></u>		
94					
95					
96		<b>Grand Total</b>	<u><u>10,600,449</u></u>		

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

Schedule D-4 2008  
Page 1 of 3

Line No.	Work Order	Description	Amount	Start Date	Period Closed
1		<b>PRODUCTION</b>			
2	VARIOUS	VARIOUS UNDER \$100,000	492,001	VARIOUS	VARIOUS
3	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	182,740	9/3/2003	1
4	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	267,864	9/3/2003	4
5	16698	BHP'S SHARE OF WYODAK 1 (COMPLETED PROJECTS)	192,073	9/3/2003	8
6	16948	BEN FRENCH-OVERHEAD CRANE UPGRADE	134,077	1/24/2007	10
7	16980	BEN F STATIC EXCITER UPGRADE (also see 2008-50088)	110,420	8/3/2007	8
8	17013	NSCT#1-INLINE GAS HEATER	136,241	1/23/2008	10
9	17055	OSAGE-REWIND OF #2 GENERATOR FIELD	313,906	4/4/2008	9
10	17074	BEN FRENCH-REPL TUBES ON MAIN CONDENSER	452,857	4/25/2008	11
11	17112	NSCT#1-GEAR BOX/CLUTCH REPLACEMENT	154,410	7/1/2008	10
12		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>2,436,589</b></u>		
13					
14					
15	VARIOUS	FERC ACCT 311	(31,964)	VARIOUS	VARIOUS
16	VARIOUS	FERC ACCT 312	(213,821)	VARIOUS	VARIOUS
17	VARIOUS	FERC ACCT 314	(152,219)	VARIOUS	VARIOUS
18	VARIOUS	FERC ACCT 315	(27,661)	VARIOUS	VARIOUS
19	VARIOUS	FERC ACCT 316	(6,826)	VARIOUS	VARIOUS
20	VARIOUS	FERC ACCT 344	(130,003)	VARIOUS	VARIOUS
21		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(562,495)</b></u>		
22					
23					
24		<b>TRANSMISSION</b>			
25	VARIOUS	VARIOUS UNDER \$100,000	232,845	VARIOUS	VARIOUS
26	87543	PREL.,CUSTER-HILL CITY 69KV REBUILD	<u>1,078,205</u>	6/13/2003	12
27		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>1,311,050</b></u>		
28					
29					
30	VARIOUS	FERC ACCT 353	(40,909)	VARIOUS	VARIOUS
31	VARIOUS	FERC ACCT 355	(32,869)	VARIOUS	VARIOUS
32	VARIOUS	FERC ACCT 356	(61,670)	VARIOUS	VARIOUS
33		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(135,448)</b></u>		

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

Schedule D-4 2008  
Page 2 of 3

Line No.	Work Order	Description	Amount	Start Date	Period Closed
34		<b>DISTRIBUTION</b>			
35	VARIOUS	VARIOUS UNDER \$100,000	4,471,534	VARIOUS	VARIOUS
36	15272	LAWRENCE CO BLANKET	101,429	5/23/1994	4
37	15272	LAWRENCE CO BLANKET	135,783	5/23/1994	10
38	15273	PENNINGTON COUNTY BLANKET	273,681	12/10/1994	4
39	15273	PENNINGTON COUNTY BLANKET	195,488	12/10/1994	7
40	15273	PENNINGTON COUNTY BLANKET	233,470	12/10/1994	10
41	15273	PENNINGTON COUNTY BLANKET	135,902	12/10/1994	12
42	16631	TRANSFORMER BWO 2003,04,05,06,07,08	443,463	1/2/2003	2
43	16631	TRANSFORMER BWO 2003,04,05,06,07,08	197,692	1/2/2003	3
44	16631	TRANSFORMER BWO 2003,04,05,06,07,08	185,956	1/2/2003	4
45	16631	TRANSFORMER BWO 2003,04,05,06,07,08	240,050	1/2/2003	5
46	16631	TRANSFORMER BWO 2003,04,05,06,07,08	167,332	1/2/2003	6
47	16631	TRANSFORMER BWO 2003,04,05,06,07,08	117,571	1/2/2003	7
48	16631	TRANSFORMER BWO 2003,04,05,06,07,08	162,319	1/2/2003	8
49	16631	TRANSFORMER BWO 2003,04,05,06,07,08	172,039	1/2/2003	9
50	16631	TRANSFORMER BWO 2003,04,05,06,07,08	227,244	1/2/2003	11
51	16938	BHP METER BLANKET 2009,2008,2007	347,779	1/9/2007	5
52	87856	SPRUCE GULCH TO WHITEWOOD 69KV	3,645,217	9/5/2003	12
53	89961	IRON CREEK-SPEARFISH ROAD 69/24.9KV,PREL	760,835	12/3/2004	9
54	90664	RAMKOTA CONVENTION CENTER	346,659	5/13/2005	9
55	91993	DESIGN FOR SPEARFISH HYDRO 12.47KV SUB	1,111,393	4/21/2006	3
56	92433	THE TIMBERS SUBDIVISION	158,770	8/22/2006	4
57	92993	SPEARFISH PARK GETAWAY CIRCUITS	453,445	1/11/2007	3
58	93013	HWY 79 ROAD MOVE PHS I (BLKHWK-PDMNT)	128,836	1/18/2007	9
59	94098	69KV BREAKER REPLACEMENT AT LOOKOUT SUB	277,854	12/11/2007	11
60		<b>TOTAL MAJOR ADDITIONS</b>	<b><u>14,691,744</u></b>		

**BLACK HILLS POWER, INC.**  
**SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

Schedule D-4 2008  
Page 3 of 3

Line No.	Work Order	Description	Amount	Start Date	Period Closed
61		<b>DISTRIBUTION</b>			
62	VARIOUS	FERC ACCT 360	(2,482)	VARIOUS	VARIOUS
63	VARIOUS	FERC ACCT 362	(264,709)	VARIOUS	VARIOUS
64	VARIOUS	FERC ACCT 364	(532,203)	VARIOUS	VARIOUS
65	VARIOUS	FERC ACCT 365	(326,440)	VARIOUS	VARIOUS
66	VARIOUS	FERC ACCT 367	(72,373)	VARIOUS	VARIOUS
67	VARIOUS	FERC ACCT 368	(209,124)	VARIOUS	VARIOUS
68	VARIOUS	FERC ACCT 369	(9,107)	VARIOUS	VARIOUS
69	VARIOUS	FERC ACCT 370	(2,699,117)	VARIOUS	VARIOUS
70	VARIOUS	FERC ACCT 371	(9,598)	VARIOUS	VARIOUS
71	VARIOUS	FERC ACCT 373	(9,536)	VARIOUS	VARIOUS
72		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(4,134,689)</b></u>		
73					
74		<b>GENERAL</b>			
75	VARIOUS	VARIOUS UNDER \$100,000	931,531	VARIOUS	VARIOUS
76	91002	MAYER RADIO MICROWAVE SYSTEM	711,793	8/11/2005	9
77	91003	MAYER RADIO TRUNK RADIO SYSTEM	2,657,267	8/11/2005	9
78	93140	SANDERS RANCH - DEVELOP TOWER SITE	283,472	2/26/2007	4
79		<b>TOTAL MAJOR ADDITIONS</b>	<u><b>4,584,064</b></u>		
80					
81					
82	VARIOUS	FERC ACCT 390	(13,548)	VARIOUS	VARIOUS
83	VARIOUS	FERC ACCT 391	12,095	VARIOUS	VARIOUS
84	VARIOUS	FERC ACCT 392	(126,895)	VARIOUS	VARIOUS
85	VARIOUS	FERC ACCT 394	(52,821)	VARIOUS	VARIOUS
86	VARIOUS	FERC ACCT 395	(53,950)	VARIOUS	VARIOUS
87	VARIOUS	FERC ACCT 397	(576,526)	VARIOUS	VARIOUS
88		<b>TOTAL MAJOR RETIREMENTS</b>	<u><b>(811,645)</b></u>		
89					
90					
91		<b>Grand Total</b>	<u><u><b>17,379,170</b></u></u>		



**BLACK HILLS POWER, INC.**  
**POLICY OF CAPITALIZING INTEREST**  
**AND OTHER OVERHEADS DURING CONSTRUCTION**  
**FOR THE TEST YEAR ENDED JUNE 30, 2009**

**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
2	work in progress not completed or in service provided that construction has not been halted
3	for an extended period of time.
4	
5	Overhead costs related to construction projects are capitalized in accordance with
6	Electric Plant instruction of the FERC Uniform System of Accounts.
7	
8	See the footnotes in Statement A for additional details.

**BLACK HILLS POWER, INC.**  
**CHANGES IN INTANGIBLE PLANT**  
**FOR THE PERIOD JANUARY 1, 2004 THROUGH JUNE 30, 2009**

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

Line No.	Year	(a) Beginning of Period Balance	(b) Additions	(c) Retirements	(d) [(a) + (b) + (c)] Ending Period Balance
1	2004	4,870,308	-	-	\$ 4,870,308
2	2005	4,870,308	-	-	\$ 4,870,308
3	2006	4,870,308	-	-	\$ 4,870,308
4	2007	4,870,308	-	-	\$ 4,870,308
5	2008	4,870,308	-	-	\$ 4,870,308
6	June 2009	4,870,308	-	-	\$ 4,870,308

**BLACK HILLS POWER, INC.**  
**PLANT IN SERVICE - NOT USED AND USEFUL**  
**FOR THE TEST YEAR ENDED JUNE 30, 2009**

**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 JUNE 30, 2009**

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.

**BLACK HILLS POWER, INC.**  
**PLANT ACQUIRED FOR WHICH REGULATORY APPROVAL HAS NOT BEEN ATTAINED**  
**FOR THE TEST YEAR ENDED JUNE 30, 2009**

**Schedule D-9**  
**Page 1 of 1**

Line No.	Description
1	Black Hills Power did not acquire any operating units or systems in the 12 months
2	ending June 30, 2009.

**BLACK HILLS POWER, INC.**  
**ADJUSTED PLANT IN SERVICE - WYGEN III**  
**FOR THE TEST YEAR ENDED JUNE 30, 2009**

Schedule D-10  
Page 1 of 3

Line No.	Description	(a)	(b)	(c)	(d)	(e)
		(Note 1)	(Note 2)	(Note 3)	(Note 4)	BHP
		Amount Spent to Date	Remaining Expenditures	Forecasted Total Costs	Percent Ownership	BHP Forecasted Total Costs
1	<b>Contract Engineering</b>					
2	Black & Veatch Engineering	\$ 6,378,507	\$ 371,493	\$ 6,750,000	52%	\$ 3,510,000
3	Kuljian Engineering	1,702,366	72,634	1,775,000	52%	923,000
4	CEMT Site Grading/Piles	118,285	-	118,285	52%	61,508
5	Preliminary Engineering (ABB)	1,070,409	171,335	1,241,744	52%	645,707
6	Total Contract Engineering	9,269,567	615,462	9,885,029		5,140,215
7						
8	<b>Project Management</b>					
9	Supervisory/Salaries	\$ 754,987	\$ 366,413	\$ 1,121,400	52%	\$ 583,128
10	NTD Holdco USA Inc.	2,149,607	1,050,393	3,200,000	52%	1,664,000
11	Site Office/Clean/Maintain	171,159	65,741	236,900	52%	123,188
12	Temporary Utilities & Services	179,524	220,476	400,000	52%	208,000
13	Communication/Telephone	27,966	12,034	40,000	52%	20,800
14	Office Equipment & Supplies	79,534	5,616	85,150	52%	44,278
15	Safety Equipment/Supplies/Photos	42,277	57,723	100,000	52%	52,000
16	Site Cleanup	44,598	145,402	190,000	52%	98,800
17	Construction Elevator & Washrooms	212,780	155,400	368,180	52%	191,454
18	Construction/Testing	119,512	30,603	150,115	52%	78,060
19	Vehicles Fuel/Insurance	63,034	42,726	105,760	52%	54,995
20	Courier/Cartage/Mail	14,425	12,575	27,000	52%	14,040
21	Site Survey	19,415	31,685	51,100	52%	26,572
22	BHG Internal Engineering	25,307	24,693	50,000	52%	26,000
23	BHG Internal Administration	256,917	43,083	300,000	52%	156,000
24	BHG Internal Accounting	101	19,899	20,000	52%	10,400
25	Operations Training (2009, 2010)	440	999,560	1,000,000	52%	520,000
26	Total Project Management	4,161,583	3,284,022	7,445,605		3,871,715
27						
28	<b>Equipment Procurement</b>					
29	Activated Carbon System/Mercury	\$ 557,557	\$ (557,557)	\$ -	52%	\$ -
30	Mercury Testing	379,766	20,234	400,000	52%	208,000
31	Coal Handling System/Furn/Erect	396,402	20,700	417,102	52%	216,893
32	Concrete Chimney/Furn/Erect	3,737,207	-	3,737,207	52%	1,943,348
33	Miscellaneous Hoists & Trolleys	-	45,448	45,448	52%	23,633
34	Turbine Room Cranes	171,240	(171,240)	-	52%	-
35	Elevator Furn/Erect	37,818	269,682	307,500	52%	159,900
36	Structural Steel Furn/Erect	11,672,730	-	11,672,730	52%	6,069,820
37	Life Safety Additions	208,617	41,383	250,000	52%	130,000
38	AQCS/ID Fan Furn/Erect	15,497,381	2,255,394	17,752,775	52%	9,231,443
39	Continuous Emissions Monitoring Syst.	241,463	658,537	900,000	52%	468,000
40	Compressed Air Equipment	180,461	(461)	180,000	52%	93,600
41	Steam Turbine Generator	19,030,467	966,410	19,996,877	52%	10,398,376
42	Aux Cooling Water Heat Exch.	1,242,000	138,000	1,380,000	52%	717,600
43	Air Cooled Condenser	13,691,725	6,970	13,698,695	52%	7,123,321
44	Deareator	372,739	-	372,739	52%	193,824

**BLACK HILLS POWER, INC.**  
**ADJUSTED PLANT IN SERVICE - WYGEN III**  
**FOR THE TEST YEAR ENDED JUNE 30, 2009**

Schedule D-10  
Page 2 of 3

Line No.	Description	(a)	(b)	(c)	(d)	(e)
		(Note 1)	(Note 2)	(Note 3)	(Note 4)	BHP
		Amount Spent to Date	Remaining Expenditures	Forecasted Total Costs	Percent Ownership	Forecasted Total Costs
45	Feedwater Heaters	1,380,101	-	1,380,101	52%	717,653
46	Fabricated Pipe (Critical)	645,678	1,175	646,853	52%	336,364
47	Main Steam Prefabricated Pipe	396,069	-	396,069	52%	205,956
48	Pipe Supports (Critical)	368,975	6,209	375,184	52%	195,096
49	Boiler Feedwater Pumps	1,489,233	1	1,489,234	52%	774,402
50	Condensate Pumps	281,472	1	281,473	52%	146,366
51	General Service Pumps	59,184	17,302	76,486	52%	39,773
52	Coal/Steam Generator	28,972,438	2,226,562	31,199,000	52%	16,223,480
53	Shop Fabricated Tanks	94,020	9,780	103,800	52%	53,976
54	Extraction Steam Butterfly Valves	45,670	-	45,670	52%	23,748
55	Large Butterfly Valves	9,248	(1)	9,247	52%	4,808
56	High Pressure Cast Steel Valves	-	410,829	410,829	52%	213,631
57	General Service Cast Steel Valves	181,512	5,100	186,612	52%	97,038
58	Control Valves	354,324	-	354,324	52%	184,248
59	Safety Relief Valves	25,903	1	25,904	52%	13,470
60	Non Segregated Bus Duct	318,198	57,012	375,210	52%	195,109
61	Generator Switchgear (Breaker)	475,390	-	475,390	52%	247,203
62	Protective Relay Panel	265,457	-	265,457	52%	138,038
63	Batteries	67,652	-	67,652	52%	35,179
64	Battery Chargers	146,761	-	146,761	52%	76,316
65	Essential AC & DC Dist. Panels	60,610	-	60,610	52%	31,517
66	Power Centers & MCC's	924,130	4,767	928,897	52%	483,026
67	Medium Voltage Switchgear	2,206,419	36,746	2,243,165	52%	1,166,446
68	Main & Aux Transformers	446,840	1,873,987	2,320,827	52%	1,206,830
69	Primary Flow Elements	60,989	-	60,989	52%	31,714
70	Distributed Control System	1,488,013	-	1,488,013	52%	773,767
71	Instrumentation/Instruments	284,435	-	284,435	52%	147,906
72	ACC VFD's	491,616	9,571	501,187	52%	260,617
73	High Voltage Line Work	932,886	67,114	1,000,000	52%	520,000
74	Relaying & Remedial Action	-	50,000	50,000	52%	26,000
75	Wyodak Substation	8,500	1,500	10,000	52%	5,200
76	4.16KV Auxiliary Backfeed	-	50,000	50,000	52%	26,000
77	MV, LV, I&T Cable	687,740	272,670	960,410	52%	499,413
78	WECC Testing	-	35,000	35,000	52%	18,200
79	Wygen 3 Utility Metering System	-	55,031	55,031	52%	28,616
80	Wygen 2/Wygen 3 Cross ties	20,485	189,515	210,000	52%	109,200
81	Total Equipment Procurement	110,607,521	9,073,372	119,680,893		62,234,064
82						
83	<b>Construction Specifications</b>					
84	Site Clearing & Grading	\$ 287,090	\$ 1,312,910	\$ 1,600,000	52%	\$ 832,000
85	Plant Warehouse/Office	25,200	24,800	50,000	52%	26,000
86	Under/Site/Serv. Furn/Erect	600	-	600	52%	312
87	Foundations Furn/Erect	5,537,845	-	5,537,845	52%	2,879,679
88	Architectural Finish/Furn/Erect	4,030,657	451,534	4,482,191	52%	2,330,739

**BLACK HILLS POWER, INC.**  
**ADJUSTED PLANT IN SERVICE - WYGEN III**  
**FOR THE TEST YEAR ENDED JUNE 30, 2009**

Schedule D-10  
Page 3 of 3

Line No.	Description	(a)	(b)	(c)	(d)	(e)
		(Note 1)	(Note 2)	(Note 3)	(Note 4)	BHP
		Amount Spent to Date	Remaining Expenditures	Forecasted Total Costs	Percent Ownership	Forecasted Total Costs
89	Building Cladding/Furn/Erect	2,090,335	84,965	2,175,300	52%	1,131,156
90	Piling (Supply Only)	1,789,399	-	1,789,399	52%	930,487
91	Piling (Install Only)	807,003	-	807,003	52%	419,642
92	Fencing (Permanent)	6,741	28,259	35,000	52%	18,200
93	Painting (Field Touchup)	-	175,000	175,000	52%	91,000
94	Mechanical/Piping Furn/Erect	6,650,045	5,691,537	12,341,582	52%	6,417,623
95	Turbine Erection	-	600,000	600,000	52%	312,000
96	T/G Heavy Lift	-	301,028	301,028	52%	156,535
97	Insulation & Lagging	-	3,212,738	3,212,738	52%	1,670,624
98	Electrical Furn & Erect	4,093,926	7,335,044	11,428,970	52%	5,943,064
99	Air Cooled Condenser Erect	1,478,385	1,161,615	2,640,000	52%	1,372,800
100	Build/Lighting Furn & Erect	586,013	182,199	768,212	52%	399,470
101	Boiler/AQCS Erection	17,088,793	4,714,200	21,802,993	52%	11,337,556
102	Plant Commissioning	24,964	2,175,036	2,200,000	52%	1,144,000
103	Housing	2,227,796	(227,796)	2,000,000	52%	1,040,000
104	Waste Ash Silo Erection	484,131	2,249	486,380	52%	252,918
105	Building Fire Protection	60,000	1,113,149	1,173,149	52%	610,037
106	Contractor Backcharges	233,467	(3)	233,464	52%	121,401
107	Move Primary Metering	(2,063)	2,063	-	52%	-
108	Total Construction Specifications	47,500,327	28,340,527	75,840,854		39,437,244
109						
110	<b>SUBTOTAL DIRECT COSTS</b>	<b>\$ 171,538,998</b>	<b>\$ 41,313,383</b>	<b>\$ 212,852,381</b>		<b>\$ 110,683,238</b>
111						
112	<b>Indirect Costs</b>					
113	Air Permit	\$ 456,607	\$ -	\$ 456,607	52%	\$ 237,436
114	Industrial Siting Permit	325,065	(46)	325,019	52%	169,010
115	CPCN	76,791	-	76,791	52%	39,931
116	Insurance (Builders Risk)	127,872	381,248	509,120	52%	264,742
117	Integrated Resource Plan	380,745	-	380,745	52%	197,987
118	Legal	39,914	85,086	125,000	52%	65,000
119	Property Taxes	294,865	349,284	644,149	52%	334,957
120	Sales & Use Tax	5,397,553	1,318,212	6,715,765	52%	3,492,198
121	Land Lease	270,000	2,930,000	3,200,000	52%	1,664,000
122	AFUDC	9,268,977	12,523,340	21,792,317	52%	11,332,005
123	<b>TOTAL INDIRECT COSTS</b>	<b>\$ 16,638,389</b>	<b>\$ 17,587,124</b>	<b>\$ 34,225,513</b>		<b>\$ 17,797,267</b>
124						
125	<b>TOTAL PROJECTED COSTS</b>	<b>\$ 188,177,387</b>	<b>\$ 58,900,507</b>	<b>\$ 247,077,894</b>		<b>\$ 128,480,505</b>

126 Note (1) Costs included are actual costs incurred as of 06.30.09.

127 Note (2) Costs estimated to complete include contracts and change orders in progress or outstanding.

128

129

130 Note (3) Total forecasted cost includes all costs to complete Wygen III project.

131 Estimated cost of Wygen III based on the Certificate of Public Convenience and

132 Necessity Application filed 12.3.07 with the Wyoming Public Service Commission was \$255,000,000.

133 Note (4) BHP ownership is 52%, MDU and other ownership is 48%



**BLACK HILLS POWER**  
**FORECASTED PROPERTY ADDITIONS JULY 2009 - MARCH 2010**

Line No.	Project Number	Description	Total Adds / Retires
1		<b>PRODUCTION</b>	
2	VARIOUS	VARIOUS UNDER \$100,000	1,453,047
3	50506	BF DIESELS-1 DIESEL OH'S-1 TURBO, 1 BREAKERS	101,045
4	55012	WYODAK PLANT- BHP SHARE	3,518,220
5		WYGEN III SHARED FACILITIES	2,558,953
6		<b>TOTAL PRODUCTION</b>	<u>7,631,265</u>
7			
8		<b>TRANSMISSION</b>	
9	VARIOUS	VARIOUS UNDER \$100,000	916,530
10	26270	MINNEKAHTA 230KV SUBSTATION	250,000
11	56216	SCADA UPGRADE	135,000
12	56249	NEW NORTHERN HILLS 230KV SUBSTATION	294,097
13	56271	DONKEY CREEK SUB BAY ADDITIONS	383,896
14	56272	WYGEN I & WYODAK 230 KV TO DONKEY CREEK SUB	200,000
15	56273	TECKLA/OSAGE/LANGE 230KV	206,000
16	56275	SCADA REPLACEMENT/UPGRADE	430,702
17		REPLACE 100MVA 230/69KV TFT AT WYODAK	188,000
18		<b>TOTAL TRANSMISSION</b>	<u>3,004,225</u>
19			
20		<b>DISTRIBUTION</b>	
21	VARIOUS	VARIOUS UNDER \$100,000	293,830
22	57006	REPLACE DISTRIBUTION POLES	160,670
23	57007	REPLACE UNDERGROUND	192,157
24	57009	BETTERMENT PROJECT <\$25,000	327,248
25	57012	ROAD IMPROVEMENT PROJECTS	408,782
26	57076	SPEARFISH VOLTAGE CONVERSION	547,092
27	57234	FALL RIVER HOSPITAL DIST RECONDUCTORING	218,382
28	57703	EDGEMONT RIVER TO HS 69KV REBUILD	1,146,925
29	57714	WHITEWOOD SUB 69KV BREAKER ADDITION	528,133
30	57716	WHITEWOOD TO PIEDMONT 69KV LINE REBUILD	470,266
31	57718	REPLACE 230KV/69KV XFMR	2,249,497
32	57722	PACTOLA SUB CAPACITOR BANK	229,552
33	57723	POWER TECH 69KV	185,342
34		DISTRIBUTION REBUILDS	466,000
35		WHITEWOOD TO BELLE FOURCHE 69KV REBUILD	125,000
36		<b>TOTAL DISTRIBUTION</b>	<u>7,548,876</u>
37			
38		<b>GENERAL</b>	
39	VARIOUS	VARIOUS UNDER \$100,000	772,447
40	58002	TRANSPORTATION BLANKET	604,760
41	58021	CAPITAL FACILITIES BLANKET	277,058
42	59865	BHP GIS MAPPING SYSTEM	718,947
43		NERC - CIP	125,000
44		<b>TOTAL GENERAL</b>	<u>2,498,212</u>
45			
46		<b>OTHER UTILITY</b>	
47		DATA CENTER HARDWARE AND SOFTWARE	2,103,803
48		BILL PRINT HARDWARE AND SOFTWARE	233,071
49		LOCKBOX PROCESSING HARDWARE AND SOFTWARE	445,150
50		<b>TOTAL OTHER UTILITY</b>	<u>2,782,024</u>
51			
52		<b>TOTAL PRODUCTION</b>	7,631,265
53		<b>TOTAL TRANSMISSION</b>	3,004,225
54		<b>TOTAL DISTRIBUTION</b>	7,548,876
55		<b>TOTAL GENERAL</b>	2,498,212
56		<b>TOTAL OTHER UTILITY</b>	2,782,024
57		<b>TOTAL ADDITIONS</b>	<u><u>23,464,602</u></u>