

<u>Line</u>	<u>Description</u>	<u>Amount</u>
	(a)	(b)
1	Average Rate Base	\$ 351,738
2	Weighted Cost of Long Term Debt	<u>2.87%</u>
3	Synchronized Interest Expense	10,095
4	South Dakota Interest Expense on LT Debt as filed	<u>9,507</u>
5	Difference In Interest Expense	588
6	Federal Income Tax Adjustment (35%)	\$ (206)

SOURCES:

Column b, line 1: BAM-9 Sch 1, column d, line 37

Column b, line 2: BLC-3 Sch1, line 1

Column b, line 3: Line 1 * line 2

Column b, line 4: Exhibit_(TEK-1), Schedule 6b, page 1, Column (1), line 37

Column b, line 5: Line 3 less line 4

Column b, line 6: line 5 times consolidated effective tax rate (35%)