

Line	Description	Average Tons Consumed	Price Per Ton	Average Cost	Test Year Cost	Increase/ (Decrease)	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Plant								
2	Neil Simpson I	135,182	\$ 15.42	\$ 2,084,512	\$ 2,131,674	\$ (47,162)			
3	Neil Simpson II	507,265	15.42	7,822,029	6,850,568	971,461			
4	Wygen III	312,288	15.42	4,815,473	4,778,403	37,070			
5	Wyodak Plant - BHP Only	372,624	15.42	5,745,865	5,346,944	398,921			
6	Ben French	-	-	-	2,055,440	(2,055,440)			
7	Total			<u>20,467,879</u>	<u>21,163,029</u>	<u>(695,150)</u>			
8	Remove Ben French Transport Costs					\$ (1,324,658)			
9	Total Adjustment					<u>\$ (2,019,808)</u>	ENEFUEL	86.42%	<u>\$ (1,745,456)</u>

Calculation of Average Tons Consumed:

	2006	2007	2008	2009	2010	2011	2012	Average
10	Neil Simpson I				138,869	130,788	135,890	135,182
11	Neil Simpson II	533,835	509,847	531,635	501,307	510,427	432,375	507,265
12	Wygen III					309,929	314,646	312,288
13	Wyodak Plant - BHP Only			410,521	399,531	282,376	383,535	372,624
								<u>1,327,359</u>

SOURCES:

Column b, lines 2-6: Calculation lines 10-13
Column c, lines 2-6: Staff DR 1-28 (Actual 2012 coal price per ton)
Column d, lines 2-6: column b * column c
Column d, line 7: sum of lines 2 through 6
Column e, lines 2-6: Schedule H-15, lines 1-5
Column e, line 7: sum of lines 2 through 6
Column f, lines 2-6: column e less column d
Column f, line 7: sum of lines 2 through 6
Column f, line 8: Schedule H-15, line 57
Column f, line 9: line 7 + line 8
Column g, line 9: Schedule N-1, page 12, column b, line 9
Column h, line 9: Schedule N-1, page 28, column d, line 50
Columns b & c, line 11: Email from Chris Kilpatrick on 8/13/13
Column d, lines 11 & 13: EL09-018 Data Request 3-51, Attachment 3-51.1
Column e, lines 11 & 13: Staff DR 1-1, Attachment 1-1.6
Column f, lines 10, 11, & 13: Staff DR 1-1, Attachment 1-1.6
Columns g & h, lines 10-13: Staff DR 1-1, Attachment 1-1.6
Column i, line 10: 3 year average 2010-2012
Column i, line 11: 7 year average 2006-2012
Column i, line 12: 2 year average 2011-2012
Column i, line 13: 5 year average 2008-2012