

Exhibit RLK-1, Sch 10, Docket No. EL10-011

<u>Line</u>	<u>Description</u> (a)	<u>Total Company Amount</u> (b)	<u>Allocation Factor</u> (c)	<u>South Dakota Percent</u> (d)	<u>South Dakota Amount</u> (e)
1	BSP II CWIP Costs	\$ 12,692,127			
2	BSP II Transmission Costs	2,612,036			
3	BSP II Generation Costs	10,080,091			
4	Recovery Period (years)	10			
5	Annual Amortization Expense	1,008,009			
6	<u>Deferred Amortization:</u>				
7	Base Demand - 75.29%	758,930	E1	9.971047%	75,673
8	Peak Demand - 24.71%	249,079	D1	9.900122%	24,659
9	Annual Amortization Expense	1,008,009			100,332
10	<u>Rate Base:</u>				
11	BSP II Average Unamortized Generation Costs	5,040,046			
12	Base Demand - 75.29%	3,794,651	E1	9.971047%	378,366
13	Peak Demand - 24.71%	1,245,395	D1	9.900122%	123,296
14					501,662

SOURCES:

Column b, line 1: Volume 4A, work paper 98, SD TY-02, line 1
Column b, line 2: DR 7-20, Page 1, response b
Column b, line 3: Column b, line 1 - line 2 (DR 7-20, Page 1, response c)
Column b, line 5: Column b, line 3 / line 4
Column b, line 7: Column b, line 5 * 75.29% (Volume 4A, work paper 98, line 7)
Column b, line 8: Column b, line 5 * 24.71% (Volume 4A, work paper 98, line 7)
Column c & d, line 7 & 8: Volume 4A, work paper 96, SD TY-02, line 2 & 3
Column e, line 7 & 8: Column b * Column d
Column e, line 9: Column e, line 7 + line 8
Column b, line 11: Column b, line 5 * 50%
Column b, line 12: Column b, line 11 * 75.29% (Volume 4A, work paper 98, SD TY-02, line 8)
Column c & d, line 12 & 13: Volume 4A, work paper 97, SD TY-02, line 2 & 3
Column e, line 12 & 13: Column b * Column d
Column e, line 14: Column e, line 12 + line 13