Big Stone - Brookings Land, Line & Sub	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
Rate Base													
CWIP	12,956	26,844	49,001	77,668	111,753	190,164	242,538	284,348	359,318	417,698	501,033	2,485,365	2,485,365
Plant In-Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Book Depreciation Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Deferred Taxes	17	34	66	120	196	284	389	538	689	848	1,035	2,073	2,073
End Of Month Rate Base	**12,939**	**26,810**	**48,935**	**77,548**	**111,556**	**189,879**	**242,148**	**283,810**	**358,629**	**416,850**	**499,999**	**2,483,293**	**2,483,293**
Return on Rate Base													
Debt Return	27	48	91	152	227	362	518	631	771	931	1,100	3,580	8,437
Equity Return	46	81	155	259	387	617	884	1,076	1,314	1,587	1,876	6,103	14,385
Total Return on Rate Base	**73**	**129**	**246**	**411**	**614**	**978**	**1,402**	**1,707**	**2,085**	**2,517**	**2,976**	**9,683**	**22,822**
Income Statement Items													
AFUDC Pre-Eligible	(68)	(122)	(224)	(382)	(569)	(907)	(1,300)	(1,532)	(1,883)	(2,289)	(2,707)	(8,794)	(20,778)
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Taxes	10	17	32	54	77	88	105	148	151	159	186	1,038	2,065
Gross Up for Income Tax	18	28	56	84	108	155	193	233	291	349	358	1,306	3,181
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income Statement Expense	**(41)**	**(77)**	**(136)**	**(244)**	**(384)**	**(664)**	**(1,002)**	**(1,151)**	**(1,441)**	**(1,781)**	**(2,162)**	**(6,450)**	**(15,532)**
Revenue Requirement													
Total	**32**	**52**	**109**	**167**	**230**	**314**	**400**	**556**	**645**	**736**	**814**	**3,233**	**7,290**
MISO Determined Cost Allocations	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Jurisdictional Allocator	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%
Are costs eligible for recovery in the Rider?	-	-	-	-	-	-	-	-	-	-	-	-	-
Rider Eligible Revenue Requirement	-	-	-	-	-	-	-	-	-	-	-	-	-
Rider Eligible Revenue Requirement: Annual Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Big Stone - Brookings **Land, Line & Sub**	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Rate Base													
CWIP	2,194,239	2,414,968	2,412,725	2,495,206	2,603,973	2,682,510	2,744,647	2,838,528	2,924,844	2,998,563	3,079,268	3,130,268	3,130,268
Plant In-Service	-	-	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	44,731	44,731	44,731
Less Accumulated Book Depreciation Reserve	-	-	4	11	19	26	34	41	49	56	64	71	71
Less Accumulated Deferred Taxes	807	(1,505)	(3,773)	(6,096)	(8,895)	(16,333)	(19,737)	(23,076)	(26,554)	(30,161)	(33,796)	(37,664)	(37,664)
End Of Month Rate Base	**2,193,431**	**2,416,474**	**2,437,305**	**2,522,100**	**2,633,659**	**2,719,627**	**2,785,160**	**2,882,373**	**2,972,159**	**3,049,477**	**3,157,732**	**3,212,592**	**3,212,592**
Return on Rate Base													
Debt Return	4,599	4,533	4,773	4,877	5,070	5,264	5,413	5,573	5,757	5,921	6,104	6,264	64,148
Equity Return	9,490	9,354	9,849	10,063	10,462	10,863	11,170	11,500	11,880	12,219	12,595	12,926	132,372
Total Return on Rate Base	**14,089**	**13,887**	**14,622**	**14,940**	**15,532**	**16,127**	**16,583**	**17,073**	**17,637**	**18,140**	**18,699**	**19,191**	**196,520**
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Depreciation	-	-	4	8	8	8	8	8	8	8	8	8	71
Deferred Taxes	(1,265)	(2,313)	(2,268)	(2,322)	(2,800)	(7,438)	(3,404)	(3,339)	(3,478)	(3,607)	(3,635)	(3,868)	(39,737)
Gross Up for Income Tax	7,674	6,854	7,084	7,235	7,815	5,731	8,667	8,794	9,107	9,390	9,615	9,974	97,939
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income Statement Expense	**6,409**	**4,541**	**4,820**	**4,920**	**5,023**	**(1,699)**	**5,270**	**5,463**	**5,636**	**5,790**	**5,987**	**6,114**	**58,274**
Revenue Requirement													
Total	**20,498**	**18,428**	**19,442**	**19,861**	**20,554**	**14,427**	**21,854**	**22,536**	**23,273**	**23,931**	**24,686**	**25,304**	**254,794**
MISO Determined Cost Allocations	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%
Jurisdictional Allocator	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%
Are costs eligible for recovery in the Rider?	1	1	1	1	1	1	1	1	1	1	1	1	1
Rider Eligible Revenue Requirement	93	84	89	91	94	66	100	103	106	109	113	115	1,162
Rider Eligible Revenue Requirement: Annual Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,162**	**1,162**

Big Stone - Brookings **Land, Line & Sub**	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
Rate Base													
CWIP	3,200,268	3,263,268	3,322,268	3,391,268	3,541,068	237,332	3,477,227	3,616,977	3,756,727	3,920,877	4,109,227	4,297,577	4,297,577
Plant In-Service	44,731	44,731	44,731	44,731	44,731	3,508,367	462,972	874,972	1,286,972	1,698,972	2,110,972	2,522,972	2,522,972
Less Accumulated Book Depreciation Reserve	79	86	94	101	109	3,012	5,921	5,939	5,957	5,974	5,992	6,010	6,010
Less Accumulated Deferred Taxes	(41,796)	(46,026)	(50,347)	(54,764)	(59,334)	(45,793)	(32,075)	(36,518)	(41,155)	(46,000)	(51,086)	(56,430)	(56,430)
End Of Month Rate Base	**3,286,716**	**3,353,939**	**3,417,253**	**3,490,662**	**3,645,025**	**3,788,481**	**3,966,353**	**4,522,529**	**5,078,897**	**5,659,875**	**6,265,293**	**6,870,969**	**6,870,969**
Return on Rate Base													
Debt Return	6,066	6,198	6,320	6,447	6,660	6,938	7,238	7,923	8,961	10,023	11,130	12,261	96,165
Equity Return	13,134	13,420	13,683	13,960	14,420	15,022	15,671	17,155	19,403	21,701	24,099	26,546	208,214
Total Return on Rate Base	**19,200**	**19,618**	**20,003**	**20,407**	**21,080**	**21,960**	**22,909**	**25,078**	**28,364**	**31,724**	**35,229**	**38,807**	**304,378**
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	69	69	69	69	69	69	69	69	69	69	69	69	832
Book Depreciation	7	7	7	7	7	2,903	2,909	18	18	18	18	18	5,939
Deferred Taxes	(4,132)	(4,230)	(4,321)	(4,417)	(4,570)	13,541	13,719	(4,444)	(4,636)	(4,846)	(5,086)	(5,343)	(18,766)
Gross Up for Income Tax	10,293	10,523	10,737	10,960	11,327	(2,467)	(2,256)	12,701	14,062	15,463	16,941	18,459	126,743
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income Statement Expense	**6,238**	**6,370**	**6,492**	**6,620**	**6,834**	**14,047**	**14,441**	**8,345**	**9,513**	**10,704**	**11,942**	**13,203**	**114,748**
Revenue Requirement													
Total	**25,438**	**25,988**	**26,495**	**27,027**	**27,914**	**36,007**	**37,350**	**33,422**	**37,877**	**42,428**	**47,171**	**52,010**	**419,127**
MISO Determined Cost Allocations	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%
Jurisdictional Allocator	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%
Are costs eligible for recovery in the Rider?	1	1	1	1	1	1	1	1	1	1	1	1	1
Rider Eligible Revenue Requirement	119	122	124	127	131	169	175	157	178	199	221	244	1,967
Rider Eligible Revenue Requirement: Annual Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,967**	**1,967**

Big Stone - Brookings **Land, Line & Sub**	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total
Rate Base													
CWIP	4,485,927	4,674,277	4,851,927	5,007,527	5,163,127	5,724,527	6,285,927	6,847,327	7,408,727	7,970,127	9,541,427	11,315,727	11,315,727
Plant In-Service	2,611,372	2,699,772	2,788,172	2,876,572	2,964,972	3,053,372	3,141,772	3,230,172	3,318,572	3,406,972	3,495,372	3,583,772	3,583,772
Less Accumulated Book Depreciation Reserve	6,028	6,046	6,064	6,082	6,100	6,118	6,136	6,153	6,171	6,189	6,207	6,225	6,225
Less Accumulated Deferred Taxes	(60,951)	(65,687)	(70,632)	(75,770)	(81,088)	(86,805)	(93,140)	(100,094)	(107,669)	(115,866)	(125,228)	(136,409)	(136,409)
End Of Month Rate Base	**7,152,222**	**7,433,690**	**7,704,668**	**7,953,787**	**8,203,088**	**8,858,587**	**9,514,704**	**10,171,440**	**10,828,797**	**11,486,776**	**13,155,820**	**15,029,683**	**15,029,683**
Return on Rate Base													
Debt Return	13,088	13,614	14,129	14,615	15,080	15,924	17,148	18,374	19,600	20,828	23,000	26,306	211,706
Equity Return	28,339	29,476	30,592	31,643	32,650	34,479	37,129	39,782	42,438	45,096	49,799	56,958	458,381
Total Return on Rate Base	**41,427**	**43,089**	**44,721**	**46,258**	**47,730**	**50,403**	**54,278**	**58,156**	**62,038**	**65,924**	**72,798**	**83,265**	**670,087**
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	3,909	3,909	3,909	3,909	3,909	3,909	3,909	3,909	3,909	3,909	3,909	3,909	46,902
Book Depreciation	18	18	18	18	18	18	18	18	18	18	18	18	215
Deferred Taxes	(4,521)	(4,736)	(4,945)	(5,137)	(5,318)	(5,717)	(6,335)	(6,954)	(7,575)	(8,197)	(9,362)	(11,181)	(79,979)
Gross Up for Income Tax	18,784	19,563	20,328	21,043	21,727	23,022	24,931	26,842	28,756	30,672	34,113	39,385	309,166
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income Statement Expense	**18,189**	**18,754**	**19,309**	**19,832**	**20,335**	**21,231**	**22,522**	**23,815**	**25,108**	**26,402**	**28,677**	**32,131**	**276,304**
Revenue Requirement													
Total	**59,616**	**61,843**	**64,030**	**66,090**	**68,065**	**71,634**	**76,800**	**81,971**	**87,146**	**92,326**	**101,475**	**115,396**	**946,391**
MISO Determined Cost Allocations	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%
Jurisdictional Allocator	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%
Are costs eligible for recovery in the Rider?	1	1	1	1	1	1	1	1	1	1	1	1	1
Rider Eligible Revenue Requirement	284	295	305	315	324	341	366	391	415	440	483	550	4,509
Rider Eligible Revenue Requirement: Annual Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,509**	**4,509**