

## 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.**  
**PLANT AQUIRED FOR WHICH REGULATORY APPROVAL HAS NOT BEEN OBTAINED**  
**For the Test Year Ended September 30, 2013**

Line No.	Policy Description
1	Black Hills Power did not acquire any operating units or systems for which regulatory approval has not been obtained in the 12 months ending September 30, 2013.
2	