

EXHIBIT __ (LK-11)

Docket No. EL14-026
Black Hills Power, Inc.
BHII Adjustment to Remove Estimated 69kV Surveying Project as a Regulatory Asset
(\$ Millions)

	<u>Total Company</u>	<u>South Dakota Retail %</u>	<u>South Dakota Retail</u>
Source: Schedule H-20			
Total Estimated BHP Portion of Costs	0.685		
Company's Proposed Amortization Period in Years	<u>5</u>		
Company's Proposed Annual Amortization Expense	<u>0.137</u>	94.855%	<u>0.130</u>
		Acct 593	
Company's Proposed Unamortized Regulatory Asset	<u>0.548</u>	91.67%	<u>0.502</u>
		SALWAG	
Remove Annual Amortization Expense for Estimated 69 kV Surveying Costs	<u>(0.137)</u>	94.855%	<u>(0.130)</u>
		Acct 593	
Remove Unamortized Regulatory Asset for Estimated 69 kV Surveying Costs	<u>(0.548)</u>	91.67%	<u>(0.502)</u>
		SALWAG	

Note: There was no ADIT included in the test year related to the Reg Asset to remove. Company confirmed in response to BHII-20.