

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	Plant in Service				
2	Steam Production				
3	Neil Simpson II	\$ 9,916,018	DPROD	89.83%	\$ 8,907,609
4	Wygen III	2,990,571	DPROD	89.83%	2,686,445
5	Wyodak	312,088	DPROD	89.83%	280,350
6	Other Production	2,022,876	DPROD	89.83%	1,817,160
7	Distribution	19,303,954	DIRECT	100.00%	19,303,954
8	General Plant	7,263,242	SALWAGES	91.67%	6,658,457
9	Other Utility Plant	2,122,026	SALWAGES	91.67%	1,945,332
10	Total Plant Additions	<u>\$ 43,930,775</u>			<u>\$ 41,599,307</u>
11					
12	Accumulated Deferred Income Taxes				
13	Steam Production	\$ 51,173			
14	Other Production	18,115			
15	Distribution	70,942			
16	General Plant	(22,117)			
17	Other Utility Plant	(4,608)			
18	Total Accumulated Deferred Income Taxes	<u>\$ 113,505</u>	TOTPLT	91.20%	<u>\$ 103,518</u>

**Sources:**

Column b, line 3: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 Generation tab, sum of lines 10-22, 24-35, 40, & 41 less \$114,979 associated with CPGS per email from Jon Thurber on 10/14/14  
Column b, line 4: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 Generation tab, sum of lines 1-8 & 38 plus Email from Jon Thurber on 11/06/14, DR 2-16 10.1.14 - 11.6.14 Capital Additions, lines 46, 48, & 54  
Column b, line 5: BHP supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 Generation tab, sum of lines 9 & 37  
Column b, line 6: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 Generation tab, sum of lines 23 & 39 plus Email from Jon Thurber on 11/06/14, DR 2-16 10.1.14 - 11.6.14 Capital Additions, lines 50, 56-62  
Column b, line 7: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 as Filed Non GEN tab, sum of lines 90, 120, & 137 plus Email from Jon Thurber on 11/06/14, DR 2-16 10.1.14 - 11.6.14 Capital Additions, lines 11-29  
Column b, line 8: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 as Filed Non GEN tab, line 172 plus Email from Jon Thurber on 11/06/14, DR 2-16 10.1.14 - 11.6.14 Capital Additions, lines 32-41  
Column b, line 9: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Sched D-10 as Filed Non GEN tab, line 184  
Column b, line 10: sum of lines 3-9  
Column b, line 13: BAM-3 Sch 5, page 2, column i, line 9  
Column b, line 14: BAM-3 Sch 5, page 2, column i, line 14  
Column b, line 15: BAM-3 Sch 5, page 2, column i, line 16  
Column b, line 16: BAM-3 Sch 5, page 2, column i, line 18  
Column b, line 17: BAM-3 Sch 5, page 2, column i, line 23  
Column b, line 18: sum of lines 13-17  
Column c, lines 3-5: Schedule N-1, page 4, column b, line 15  
Column c, line 6: Schedule N-1, page 4, column b, line 27  
Column c, line 7: Schedule N-1, page 5, column b, line 77  
Column c, line 8: Schedule N-1, page 6, column b, line 108  
Column c, line 9: Schedule N-1, page 6, column b, line 111  
Column c, line 18: Schedule N-1, page 8, column b, line 20  
Column d, lines 3-6: Schedule N-1, page 27, column d, line 5  
Column d, lines 8 & 9: Schedule N-1, page 31, column d, line 224  
Column d, line 18: Schedule N-1, page 29, column d, line 100  
Column e, lines 3-9, 13-17: column b \* column d  
Column e, line 10: sum of lines 3-9  
Column e, line 18: sum of lines 13-17

Line	Description (a)	Plant In-Service (b)	Deprecation Rate (c)	Depreciation Expense (d)	1st Year Tax Depreciation Rate (e)	Tax Depreciation (f)	Difference (g)	Tax Rate (h)	Deferred Tax (i)
1	<b>Steam Production - by Plant</b>								
2	Neil Simpson II								
3	2013 Additions	\$ 43,125	2.90%	\$ 1,251	51.88%	\$ 22,373	\$ 21,122	35.00%	\$ 7,393
4	2014 Additions	9,872,893	2.90%	286,314	3.75%	370,233	83,919	35.00%	29,372
5	Wygen III								
6	2013 Additions	10,785	2.64%	285	51.88%	5,595	5,310	35.00%	1,859
7	2014 Additions	2,979,786	2.64%	78,666	3.75%	111,742	33,076	35.00%	11,577
8	Wyodak	312,088	2.86%	8,926	3.75%	11,703	2,777	35.00%	972
9	Total Steam Production	\$ 13,218,677		\$ 375,442		\$ 521,646	\$ 146,204		\$ 51,173
10									
11	<b>Other Production</b>								
12	2013 Additions	55,001	2.50%	1,375	51.88%	28,535	27,160	35.00%	9,506
13	2014 Additions	1,967,875	2.50%	49,197	3.75%	73,795	24,598	35.00%	8,609
14	Total Other Production	\$ 2,022,876		\$ 50,572		\$ 102,330	\$ 51,758		\$ 18,115
15									
16	<b>Distribution</b>	\$ 19,303,954	2.70%	\$ 521,207	3.75%	\$ 723,898	\$ 202,691	35.00%	\$ 70,942
17									
18	<b>General</b>	\$ 7,263,242	4.62%	\$ 335,562	3.75%	\$ 272,372	\$ (63,190)	35.00%	\$ (22,117)
19									
20	<b>Other Utility Plant</b>								
21	2013 Additions	\$ 144,598	7.65%	\$ 11,062	51.88%	\$ 75,017	\$ 63,955	35.00%	\$ 22,384
22	2014 Additions	1,977,428	7.65%	151,273	3.75%	74,154	(77,119)	35.00%	(26,992)
23	Total Other Utility Plant	\$ 2,122,026		\$ 162,335		\$ 149,171	\$ (13,164)		\$ (4,608)
24									
25	<b>Total Plant in Service</b>	<u>\$ 43,930,775</u>		<u>\$ 1,445,118</u>		<u>\$ 1,769,417</u>	<u>\$ 324,299</u>		<u>\$ 113,505</u>

**Sources:**

Line 9: sum of lines 3, 4, 6-8  
Line 14: sum of lines 12 & 13  
Line 23: sum of lines 21 & 22  
Line 25: sum of lines 9, 14, 16, 18, & 23  
Column b, line 3: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Generation<100,000 tab, line 5  
Column b, line 4: BAM-3 Sch 5, page 1, column b, line 3 less line 3  
Column b, line 6: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Generation<100,000 tab, line 34  
Column b, line 7: BAM-3 Sch 5, page 1, column b, line 4 less line 6  
Column b, line 8: BAM-3 Sch 5, page 1, column b, line 5  
Column b, line 12: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 10.10.14, Generation<100,000 tab, line 46  
Column b, line 13: BAM-3 Sch 5, page 1, column b, line 6 less line 12  
Column b, line 16: BAM-3 Sch 5, page 1, column b, line 7  
Column b, line 18: BAM-3 Sch 5, page 1, column b, line 8  
Column b, line 21: BHP Supplemental Response to Staff DR 2-16, Attachment 2-16 - Supplemental D-10 1-.10.14, OtherUtility-<\$100,000Detail tab, sum of lines 4, 7, 9, 10, 12, & 18  
Column b, line 22: BAM-3 Sch 5, page 1, column b, line 9 less line 21  
Column c: BAM-3 Sch 4  
Column d, lines 3, 4, 6-8, 12, 13, 16, 18, 21, & 22: column b \* column c  
Column e: Schedule M-2 & email from Jon Thurber on 10/23/14  
Column f, lines 3, 4, 6-8, 12, 13, 16, 18, 21, & 22: column b \* column e  
Column g, lines 3, 4, 6-8, 12, 13, 16, 18, 21, & 22: column f - column d  
Column h: effective tax rate  
Column i, lines 3, 4, 6-8, 12, 13, 16, 18, 21, & 22: column g \* column h