

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA**

**In the Matter of the Application  
of Black Hills Power, Inc. for  
Authority to Increase its Electric  
Rates**

**Docket No. EL14-026**

**EXHIBIT \_\_ (SJB-4)**

**OF**

**STEPHEN J. BARON**

**ON BEHALF OF THE  
BLACK HILLS INDUSTRIAL INTERVENORS**

**J. KENNEDY AND ASSOCIATES, INC.  
ROSWELL, GEORGIA**

**December 2014**

**BLACK HILLS POWER, INC.**  
SD PUC DOCKET: EL-14-026  
RATE CASE

REQUEST DATE : June 30, 2014  
RESPONSE DATE : July 28, 2014  
REQUESTING PARTY: Black Hills Industrial Intervenors

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**BHII Request No. 36:** Please provide all work papers (including all electronic work papers with formulas intact) supporting the development of the factors used to classify distribution accounts 364, 365, 366, and 367 between Primary and Secondary.

**Response to BHII Request No. 36:**

The factors used to classify distribution account 364, 365, 366 and 367 between Primary and Secondary were from a borrowed study from Black Hills Power's sister utility, Black Hills/Colorado Electric Utility Company, LP. The same factors used were previously used in the 2012 Black Hills Power rate case.

Black Hills Power was unable to locate all electronic work papers with formulas intact. Copies of the available work papers are attached as Attachment 36.

**Attachments:** 36 - Distribution Plant Account 364\_367 Allocation Factors.pdf