

<u>Line</u>	<u>Description</u>	<u>SD Electric</u>
	(a)	(b)
1	Production Plant in Service	\$ 4,177,886
2	Production Depreciation Expense	\$ 187,795
3	Production Accumulated Depreciation	\$ 94,005
4	Production Accumulated Deferred Income Taxes	\$ 332,372

**SOURCES:**

Column b, line 1: BAM-2, page 2, column f, line 9  
Column b, line 2: BAM-2, page 3, column c, line 9  
Column b, line 3: BAM-2, page 3, column d, line 9  
Column b, line 4: BAM-2, page 3, column e, line 9

Line	Description	Total Electric Company Project Amount	SD Allocation	SD Electric Project Amount	SD Electric 13-Mo. Avg. Per Books	Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1	Production Plant in Service					
2	13400 OGS-AQCS Emission Controls	\$ 190,888,992	0.85%	\$ 1,622,556	\$ -	\$ 1,622,556
3	13653 N4 Scrubber Baghouse	100,408,538	0.85%	853,473	61,892	791,581
4	13743 N4 LP Turbine Replacement	10,890,822	0.85%	92,572	12,067	80,505
5	23808 N4 SNCR (ROFA: Updated)	7,392,756	0.85%	62,838	3,587	59,251
6	13652 N3 Scrubber Baghouse	167,455,590	0.85%	1,423,373	-	1,423,373
7	23670 N3 HP/IP Turbine Upgrade	10,032,659	0.85%	85,278	-	85,278
8	23809 N3 SNCR (ROFA: Updated)	13,569,476	0.85%	115,341	-	115,341
9	Total Production Plant in Service	<u>\$ 500,638,833</u>		<u>\$ 4,255,431</u>	<u>\$ 77,545</u>	<u>\$ 4,177,886</u>

**SOURCES:**

Line 9: sum of lines 2-8  
Columns b, c, & e, lines 2-8: Email from Suzan Stewart on 4/30/15, WP B Revised  
Column d, lines 2-8: column b \* column c  
Column f, lines 2-8: column d less column e

<u>Line</u>	<u>Description</u>	<u>SD Electric Amount</u>	<u>Depreciation Expense</u>	<u>Accumulated Depreciation</u>	<u>Accumulated Deferred Income Taxes</u>
	(a)	(b)	(c)	(d)	(e)
1	Production Plant in Service				
2	13400 OGS-AQCS Emission Controls	\$ 1,622,556	\$ 65,317	\$ 32,658	\$ 128,584
3	13653 N4 Scrubber Baghouse	791,581	34,455	17,228	59,443
4	13743 N4 LP Turbine Replacement	80,505	3,472	1,843	383
5	23808 N4 SNCR (ROFA: Updated)	59,251	2,537	1,268	469
6	13652 N3 Scrubber Baghouse	1,423,373	71,883	35,942	127,260
7	23670 N3 HP/IP Turbine Upgrade	85,278	4,307	2,153	6,973
8	23809 N3 SNCR (ROFA: Updated)	115,341	5,825	2,912	9,260
9	Total Production Plant in Service	<u>\$ 4,177,886</u>	<u>\$ 187,795</u>	<u>\$ 94,005</u>	<u>\$ 332,372</u>

**SOURCES:**

Line 9: sum of lines 2-8  
Column b: BAM-2, page 2, column f  
Columns c, d, & e: Email from Suzan Stewart on 4/30/15, WP B Revised