

Line	Description	SD Electric Amount
	(a)	(b)
1	Production Plant in Service	\$ 7,561,992
2	Production Depreciation Expense	\$ 255,909
3	Production Accumulated Depreciation	\$ 127,955
4	Production Accumulated Deferred Income Taxes	\$ 728,531
5	Incremental O&M	\$ 115,967
6	Cost of Fuel	\$ 70,192
7	Wholesale Revenue	\$ 279,500

SOURCES:

Column b, line 1: BAM-8, page 2, column f, line 7
Column b, line 2: BAM-8, page 3, column c, line 7
Column b, line 3: BAM-8, page 3, column d, line 7
Column b, line 4: BAM-8, page 3, column e, line 7
Column b, line 5: RRT 1.1, WP RRT 9, line 24, excluding Highland
Column b, line 6: RRT 1.1, WP RRT 9, line 19, excluding Highland
Column b, line 7: RRT 1.1, WP RRT 9, line 10, excluding Highland

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	33720 WF - Lundgren (W08) Wind Farm	\$ 385,190,018	0.85%	\$ 3,274,115	\$ -	\$ 3,274,115
3	33721 WF - Macksburg (W08) Wind Farm	204,834,079	0.85%	1,741,090	-	1,741,090
4	33722 WF - Vienna 2 (W08) Wind Farm	66,932,561	0.85%	568,927	42,281	526,646
5	33723 WF - Wellsburg (W08) Wind Farm	237,663,647	0.85%	2,020,141	-	2,020,141
6	33719 WF - Highland (W08) Wind Farm	-	0.85%	-	-	-
7	Total Production Plant in Service	<u>\$ 894,620,305</u>		<u>\$ 7,604,273</u>	<u>\$ 42,281</u>	<u>\$ 7,561,992</u>

SOURCES:

Line 7: sum of lines 2-6
Columns b, c, & e, lines 2-5: Email from Suzan Stewart on 4/30/15, WP C Revised
Column b, line 6: Project not in-service
Columns c & e, line 6: Email from Suzan Stewart on 4/30/15, WP C Revised
Column d, lines 2-6: column b * column c
Column f, lines 2-6: column d less column e

Line	Description	SD Electric Amount	Depreciation Expense	Accumulated Depreciation	Accumulated Deferred Income Taxes
	(a)	(b)	(c)	(d)	(e)
1	Production Plant in Service				
2	33720 WF - Lundgren (W08) Wind Farm	\$ 3,274,115	\$ 110,185	\$ 55,093	\$ 323,158
3	33721 WF - Macksburg (W08) Wind Farm	1,741,090	58,593	29,297	167,312
4	33722 WF - Vienna 2 (W08) Wind Farm	526,646	19,146	9,573	46,842
5	33723 WF - Wellsburg (W08) Wind Farm	2,020,141	67,984	33,992	191,219
6	33719 WF - Highland (W08) Wind Farm	-			
7	Total Production Plant in Service	<u>\$ 7,561,992</u>	<u>\$ 255,909</u>	<u>\$ 127,955</u>	<u>\$ 728,531</u>

SOURCES:

Line 7: sum of lines 2-6
Column b: BAM-8, page 2, column f
Columns c, d, & e: Email from Suzan Stewart on 4/30/15, WP C Revised