

Line	Description	SD Electric Amount
	(a)	(b)
	<b>Plant in Service</b>	
1	Production	\$ 1,480,126
2	Transmission	334,475
3	Distribution	71,311
4	General	115,386
5	General - Intangible	(122,391)
6	Common	15,990
7	Common - Intangible	(48,067)
8	<b>Total Plant Additions</b>	<b>\$ 1,846,830</b>
	<b>Accumulated Deferred Income Taxes</b>	
9	Production	\$ 128,936
10	Transmission	29,546
11	Distribution	6,653
12	General	8,284
13	General - Intangible	(9,994)
14	Common	1,136
15	Common - Intangible	(3,916)
16	<b>Total Accumulated Deferred Income Taxes</b>	<b>\$ 160,645</b>

**Sources:**

Lines 1-7: BAM-4, page 2  
Line 8: sum of lines 1-7  
Lines 9-15: BAM-4, page 4, column i, divided by 2  
Line 16: sum of lines 9 through 15

Line	Acct. No.	Description	SD Electric Per Books	SD Electric Per Books Revenue Producing	SD Electric Per Books Excluding Revenue Producing	SD Electric 12/31/2014	SD Electric 12/31/2014 Revenue Producing	SD Electric 12/31/2014 Excluding Revenue Producing	SD Electric Annualization Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<b>Plant in Service</b>									
<b>Steam Production Plant</b>									
<b>Heskett - 810</b>									
1	311	Structures & Improvements	\$ 1,532,095	\$ -	\$ 1,532,095	\$ 1,564,863	\$ -	\$ 1,564,863	\$ 32,768
2	312	Boiler Plant Equipment	2,852,615	-	2,852,615	2,832,383	-	2,832,383	-
3	314	Turbogenerator units	925,877	-	925,877	905,534	-	905,534	-
4	315	Accessory Equipment	119,270	-	119,270	115,891	-	115,891	-
5	316	Miscellaneous Equipment	406,461	-	406,461	407,471	-	407,471	-
6		Total Heskett	\$ 5,836,318	\$ -	\$ 5,836,318	\$ 5,826,142	\$ -	\$ 5,826,142	\$ 32,768
<b>Lewis &amp; Clark - 820</b>									
7	311	Structures & Improvements	\$ 247,462	\$ -	\$ 247,462	\$ 242,025	\$ -	\$ 242,025	\$ (5,437)
8	312	Boiler Plant Equipment	1,313,127	-	1,313,127	1,294,471	-	1,294,471	(18,656)
9	314	Turbogenerator units	343,760	-	343,760	336,207	-	336,207	(7,553)
10	315	Accessory Equipment	54,842	-	54,842	53,637	-	53,637	(1,205)
11	316	Miscellaneous Equipment	268,701	-	268,701	272,332	-	272,332	3,631
12		Total Lewis & Clark	\$ 2,227,891	\$ -	\$ 2,227,891	\$ 2,198,672	\$ -	\$ 2,198,672	\$ (29,219)
<b>Coyote - 830</b>									
13	311	Structures & Improvements	\$ 1,443,005	\$ -	\$ 1,443,005	\$ 1,416,367	\$ -	\$ 1,416,367	\$ (26,638)
14	312	Boiler Plant Equipment	3,858,729	-	3,858,729	3,788,049	-	3,788,049	(70,680)
15	314	Turbogenerator units	1,070,241	-	1,070,241	1,046,052	-	1,046,052	(24,189)
16	315	Accessory Equipment	477,771	-	477,771	467,478	-	467,478	(10,293)
17	316	Miscellaneous Equipment	196,161	-	196,161	192,902	-	192,902	(3,259)
18		Total Coyote	\$ 7,045,907	\$ -	\$ 7,045,907	\$ 6,910,848	\$ -	\$ 6,910,848	\$ (135,059)
<b>Big Stone - 861</b>									
19	311	Structures & Improvements	\$ 514,762	\$ -	\$ 514,762	\$ 508,130	\$ -	\$ 508,130	\$ (6,632)
20	312	Boiler Plant Equipment	1,865,633	-	1,865,633	1,829,708	-	1,829,708	(35,925)
21	314	Turbogenerator units	663,681	-	663,681	649,850	-	649,850	(13,831)
22	315	Accessory Equipment	228,829	-	228,829	226,408	-	226,408	(2,421)
23	316	Miscellaneous Equipment	67,517	-	67,517	67,261	-	67,261	(256)
24		Total Big Stone	\$ 3,340,422	\$ -	\$ 3,340,422	\$ 3,281,357	\$ -	\$ 3,281,357	\$ (59,065)
25		Total Steam Production	18,450,538	-	18,450,538	18,217,019	-	18,217,019	(190,575)
<b>Other Production Plant</b>									
<b>Heskett III Gas Turbine - 810</b>									
26	344	Generators	\$ 1,063,399	\$ -	\$ 1,063,399	\$ 2,785,596	\$ -	\$ 2,785,596	\$ 1,722,197
28	346	Miscellaneous Equipment	21,285	-	21,285	55,867	-	55,867	34,582
29		Total Heskett III Gas Turbine	\$ 1,084,684	\$ -	\$ 1,084,684	\$ 2,841,463	\$ -	\$ 2,841,463	\$ 1,756,779
<b>Glendive Turbine - Unit 1 - 851</b>									
30	341	Structures & Improvements	\$ 16,047	\$ -	\$ 16,047	\$ 14,873	\$ -	\$ 14,873	\$ (1,174)
31	342	Fuel Holders, Producers & Acces.	129,216	-	129,216	16,536	-	16,536	(112,680)
32	344	Generators	367,191	-	367,191	359,919	-	359,919	(7,272)
33	345	Accessory Equipment	27,953	-	27,953	24,931	-	24,931	(3,022)
34	346	Miscellaneous Equipment	7,610	-	7,610	6,769	-	6,769	(841)
35		Total Glendive Turbine - Unit 1	\$ 548,017	\$ -	\$ 548,017	\$ 423,028	\$ -	\$ 423,028	\$ (124,989)

Line	Acct. No.	Description	SD Electric Per Books (c)	SD Electric Per Books Revenue Producing (d)	SD Electric Per Books Excluding Revenue Producing (e)	SD Electric 12/31/2014 (f)	SD Electric 12/31/2014 Revenue Producing (g)	SD Electric 12/31/2014 Excluding Revenue Producing (h)	SD Electric Annualization Adjustment (i)
<u>Glendive Turbine - Unit 2 - 850</u>									
36	341	Structures & Improvements	\$ -	\$ -	\$ -	\$ 822	\$ -	\$ 822	\$ 822
37	342	Fuel Holders, Producers & Acces.	-	-	-	109,841	-	109,841	109,841
38	344	Generators	981,689	-	981,689	960,119	-	960,119	(21,570)
39	346	Miscellaneous Equipment	-	-	-	674	-	674	674
40		Total Glendive Turbine - Unit 2	\$ 981,689	\$ -	\$ 981,689	\$ 1,071,456	\$ -	\$ 1,071,456	\$ 89,767
<u>Miles City Turbine - 852</u>									
41	341	Structures & Improvements	\$ 11,339	\$ -	\$ 11,339	\$ 11,094	\$ -	\$ 11,094	\$ (245)
42	342	Fuel Holders, Producers & Acces.	10,966	-	10,966	10,731	-	10,731	(235)
43	344	Generators	144,982	-	144,982	142,578	-	142,578	(2,404)
44	345	Accessory Equipment	18,905	-	18,905	18,490	-	18,490	(415)
45	346	Miscellaneous Equipment	983	-	983	961	-	961	(22)
46		Total Miles City Turbine	\$ 187,175	\$ -	\$ 187,175	\$ 183,854	\$ -	\$ 183,854	\$ (3,321)
<u>Portable Generator - 855</u>									
47	341	Structures & Improvements	\$ 9,075	\$ -	\$ 9,075	\$ 8,876	\$ -	\$ 8,876	\$ (199)
48	342	Fuel Holders, Producers & Acces.	8,526	-	8,526	8,339	-	8,339	(187)
49	344	Generators	76,344	-	76,344	74,667	-	74,667	(1,677)
50	345	Accessory Equipment	31,305	-	31,305	30,617	-	30,617	(688)
51		Total Portable Generator	\$ 125,251	\$ -	\$ 125,251	\$ 122,499	\$ -	\$ 122,499	\$ (2,752)
<u>Diamond Willow Wind Farm - 856</u>									
52	341	Structures & Improvements	\$ 180,683	\$ -	\$ 180,683	\$ 179,830	\$ -	\$ 179,830	\$ (853)
53	344	Generators	2,639,680	-	2,639,680	2,627,220	-	2,627,220	(12,460)
54	345	Accessory Equipment	445,467	-	445,467	443,364	-	443,364	(2,103)
55	346	Miscellaneous Equipment	2,997	-	2,997	2,982	-	2,982	(15)
56		Total Diamond Willow Wind Farm	\$ 3,268,826	\$ -	\$ 3,268,826	\$ 3,253,396	\$ -	\$ 3,253,396	\$ (15,430)
<u>Ormat - 857</u>									
57	344	Generators	\$ 829,573	\$ -	\$ 829,573	\$ 811,345	\$ -	\$ 811,345	\$ (18,228)
58		Total Ormat	\$ 829,573	\$ -	\$ 829,573	\$ 811,345	\$ -	\$ 811,345	\$ (18,228)
<u>Cedar Hills Wind Farm - 858</u>									
59	341	Structures & Improvements	\$ 150,349	\$ -	\$ 150,349	\$ 149,639	\$ -	\$ 149,639	\$ (710)
60	344	Generators	1,882,804	-	1,882,804	1,873,917	-	1,873,917	(8,887)
61	345	Accessory Equipment	320,536	-	320,536	319,023	-	319,023	(1,513)
62	346	Miscellaneous Equipment	3,400	-	3,400	3,384	-	3,384	(16)
63		Total Cedar Hills Wind Farm	\$ 2,357,088	\$ -	\$ 2,357,088	\$ 2,345,963	\$ -	\$ 2,345,963	\$ (11,125)
64		Total Other Production	\$ 9,382,303	\$ -	\$ 9,382,303	\$ 11,053,004	\$ -	\$ 11,053,004	\$ 1,670,701
<u>Transmission</u>									
65	350.1	Land	\$ 66,844	\$ -	\$ 66,844	\$ 65,341	\$ -	\$ 65,341	\$ (1,503)
66	350.2	Rights of Way	279,438	-	279,438	277,727	-	277,727	(1,711)
67	352	Structures & Improvements	98	-	98	96	-	96	(2)
68	353	Station Equipment	6,020,787	-	6,020,787	6,267,369	-	6,267,369	246,582
69	354	Towers and Fixtures	325,314	-	325,314	319,642	-	319,642	(5,672)
70	355	Poles and Fixtures	4,678,723	-	4,678,723	4,727,584	-	4,727,584	48,861
71	356	Overhead Conductor & Devices	3,441,962	-	3,441,962	3,493,924	-	3,493,924	51,962
72	357	Underground Conduit	66,083	-	66,083	64,811	-	64,811	(1,272)
73	358	Underground Conduit & Devices	126,071	-	126,071	123,301	-	123,301	(2,770)
74		Total Transmission	\$ 15,005,320	\$ -	\$ 15,005,320	\$ 15,339,795	\$ -	\$ 15,339,795	\$ 334,475

Line	Acct. No.	Description	SD Electric Per Books Revenue Producing	SD Electric Per Books Revenue Producing	SD Electric Per Books Revenue Producing	SD Electric 12/31/2014 Revenue Producing	SD Electric 12/31/2014 Revenue Producing	SD Electric Annualization Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		<u>Distribution</u>						
75	360.1	Land	\$ 31,268	\$ -	\$ 31,268	\$ 31,268	\$ -	31,268
76	360.2	Rights of Way	34,047	-	34,047	34,047	-	34,047
77	362	Station Equipment	2,248,658	-	2,248,658	2,287,150	-	2,287,150
78	364	Poles, Towers and Fixtures	2,278,318	-	2,278,318	2,259,746	-	2,259,746
79	365	Overhead Conductor & Devices	1,561,677	-	1,561,677	1,560,602	-	1,560,602
80	366	Underground Conduit	8,652	-	8,652	8,652	-	8,652
81	367	Underground Conduit & Devices	1,526,279	46,551	1,479,728	1,571,632	92,414	1,479,218
82	368	Line Transformers	4,102,083	9,739	4,092,344	4,222,808	10,355	4,212,453
83	369	Services	1,774,198	24,220	1,749,978	1,802,521	48,354	1,754,167
84	370	Meters	1,174,544	\$ 23	1,174,521	1,110,319	23	1,110,296
85	371	Yard Lights	185,387	1,620	183,767	185,287	2,678	182,609
86	373	Street Lights	731,902	-	731,902	\$ 725,963	-	725,963
87		Total Distribution	\$ 15,657,013	\$ 82,153	\$ 15,574,860	\$ 15,799,995	\$ 153,824	\$ 15,646,171
		<u>General</u>						
88	389	Land	\$ 24	\$ -	\$ 24	\$ 23	\$ -	\$ 23
89	390	Structures and Improvements	78,806	-	78,806	78,806	-	78,806
90	391.1	Office Furniture & fixtures	8,179	-	8,179	7,900	-	7,900
91	391.3	Computer Equip. - PC	3,194	-	3,194	4,613	-	4,613
92	391.4	Computer Equip. - Prime	14,363	-	14,363	13,871	-	13,871
93	391.5	Computer Equip - Other	1,214	-	1,214	1,198	-	1,198
94	392.1	Trans. Equip., Non-Unitized	69,828	-	69,828	69,478	-	69,478
95	392.2	Trans. Equip., Unitized	576,342	-	576,342	607,734	-	607,734
96	393	Stores Equipment	14,774	-	14,774	14,774	-	14,774
97	394.1	Tools, Shop & Gar. Eq. - Non-Un.	241,795	-	241,795	266,935	-	266,935
98	395	Laboratory Equipment	24,571	-	24,571	24,549	-	24,549
99	396.1	Trailers - Work Equipment	34,562	-	34,562	38,884	-	38,884
100	396.2	Power Operated Equipment	709,758	-	709,758	726,721	-	726,721
101	397.1	Radio Comm. Equipment - Fixed	4,473	-	4,473	4,456	-	4,456
102	397.2	Radio Comm. Equipment - Mobile	7,603	-	7,603	2,296	-	2,296
103	397.3	General Tele. Comm. Equip.	11,745	-	11,745	12,074	-	12,074
104	397.4	Carrier Current Com. Equip.	29,800	-	29,800	29,631	-	29,631
105	397.5	Supervisory & Telemeter Equipment	13,257	-	13,257	13,294	-	13,294
106	397.6	Scada System	61,108	-	61,108	60,486	-	60,486
107	397.8	Network Equipment	74,264	-	74,264	117,530	-	117,530
108	397.9	Transfer Trip Comm. Equip.	8,871	-	8,871	8,684	-	8,684
109	398	Miscellaneous Equipment	1,437	-	1,437	1,417	-	1,417
110		Total General	\$ 1,989,968	\$ -	\$ 1,989,968	\$ 2,105,354	\$ -	\$ 2,105,354
111		Intangible Plant - General	\$ 311,628	\$ -	\$ 311,628	\$ 189,237	\$ -	\$ 189,237

Line	Acct. No.	Description	SD Electric Per Books	SD Electric Per Books Revenue Producing	SD Electric Per Books Excluding Revenue Producing	SD Electric 12/31/2014	SD Electric 12/31/2014 Revenue Producing	SD Electric 12/31/2014 Excluding Revenue Producing	SD Electric Annualization Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		<u>Common</u>							
112	389	Land	\$ 32,929	\$ -	\$ 32,929	\$ 32,604	\$ -	\$ 32,604	\$ (325)
113	390	Structures and Improvements	565,094	-	565,094	560,069	-	560,069	(5,025)
114	391.1	Office Furniture & fixtures	58,375	-	58,375	53,015	-	53,015	(5,360)
115	391.3	Computer Equip. - PC	62,346	-	62,346	56,445	-	56,445	(5,901)
116	391.5	Computer Equip - Other	61,716	-	61,716	62,696	-	62,696	980
117	392.1	Trans. Equip., Non-Unitized	76	-	76	75	-	75	(1)
118	392.2	Trans. Equip., Unitized	303,632	-	303,632	314,214	-	314,214	10,582
119	392.3	Aircraft	132,101	-	132,101	130,427	-	130,427	(1,674)
120	393	Stores Equipment	162	-	162	160	-	160	(2)
121	394.1	Tools, Shop & Gar. Eq. - Non-Un.	7,784	-	7,784	6,941	-	6,941	(843)
122	394.3	Vehicles Maint. Equip.	1,748	-	1,748	1,726	-	1,726	(22)
123	394.4	Vehicle Refueling Equip.	326	-	326	322	-	322	(4)
124	397.1	Radio Comm. Equipment - Fixed	71,244	-	71,244	82,540	-	82,540	11,296
125	397.2	Radio Comm. Equipment - Mobile	23,389	-	23,389	27,631	-	27,631	4,242
126	397.3	General Tele. Comm. Equip.	9,091	-	9,091	8,935	-	8,935	(156)
127	397.5	Supervisory & Telemeter Equipment	646	-	646	804	-	804	158
128	397.8	Network Equipment	10,763	-	10,763	19,673	-	19,673	8,910
129	398	Miscellaneous Equipment	37,511	-	37,511	36,646	-	36,646	(865)
130		Total Common	\$ 1,378,933	\$ -	\$ 1,378,933	\$ 1,394,923	\$ -	\$ 1,394,923	\$ 15,990
131	303	Intangible Plant - Common	\$ 1,305,123	\$ -	\$ 1,305,123	\$ 1,257,056	\$ -	\$ 1,257,056	\$ (48,067)
132		<b>Total Plant Additions</b>	<b>\$ 63,480,826</b>	<b>\$ 82,153</b>	<b>\$ 63,398,673</b>	<b>\$ 65,356,383</b>	<b>\$ 153,824</b>	<b>\$ 65,202,559</b>	<b>\$ 1,846,830</b>

**Sources:**

column c: Updated response to DR 4-2 & Email from Travis Jacobs on 02/01/2016  
column d: BAM-4, page 3, 13-mo. averages  
column e: column c less column d  
column f: Statement D, pages 3 through 9  
column g: BAM-4, page 3, 12/31/14 balances  
column h: column f less column g  
column i: column h less column g

Per Books Revenue Producing Projects: South Dakota Electric Amounts

Distribution

Line	Month-Year (q)	Account 367			Account 368		Account 369		Account 370		Account 371	TOTAL (ab)
		FP-100767 (r)	FP-100770 (s)	FP-301600 (t)	FP-100775 (u)	FP-301340 (v)	FP-100784 (w)	FP-100791 (x)	FP-100146 (y)	FP-100794 (z)	FP-100798 (aa)	
15	Dec-13	\$ 15,034	\$ -	\$ -	\$ 6,475	\$ (127)	\$ 5,420	\$ 204	\$ 8	\$ 15	\$ -	\$ 27,029
16	Jan-14	17,418	-	-	6,475	(127)	6,497	204	8	15	-	30,490
17	Feb-14	22,485	-	-	6,475	3,880	7,866	204	8	15	-	40,933
18	Mar-14	23,909	-	-	6,475	3,880	9,660	448	8	15	-	44,395
19	Apr-14	27,026	-	-	6,475	3,880	10,259	486	8	15	-	48,149
20	May-14	27,494	114	-	6,475	3,880	13,015	779	8	15	2,318	54,098
21	Jun-14	31,211	175	-	6,475	3,880	17,234	824	8	15	2,678	62,500
22	Jul-14	50,075	182	2,616	6,475	3,880	25,052	1,198	8	15	2,678	92,179
23	Aug-14	56,701	182	2,616	6,475	3,880	31,429	3,056	8	15	2,678	107,040
24	Sep-14	70,963	182	2,616	6,475	3,880	37,302	3,823	8	15	2,678	127,942
25	Oct-14	75,436	182	2,616	6,475	3,880	40,137	3,823	8	15	2,678	135,250
26	Nov-14	80,273	629	2,616	6,475	3,880	43,763	3,823	8	15	2,678	144,160
27	Dec-14	88,866	932	2,616	6,475	3,880	44,531	3,823	8	15	2,678	153,824
28	13-mo. average	\$ 45,145	\$ 198	\$ 1,207	\$ 6,475	\$ 3,264	\$ 22,474	\$ 1,746	\$ 8	\$ 15	\$ 1,620	\$ 82,153

**SOURCES:**

Columns b through o & r through aa, lines 1-13 & 15-27: DR 8-38  
Column p, lines 1-13: sum of columns o through r  
Column ab, lines 15-27: sum of columns r through aa  
Line 14: average of lines 1-13  
Line 28: average of lines 15-27

Line	Acct. No.	Description	SD Electric Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Book/Tax Difference	Deferred Tax
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
<b>Plant in Service</b>									
<b>Steam Production Plant</b>									
<b>Heskett - 810</b>									
1	311	Structures & Improvements	\$ 32,768	5.75%	1,884	51.88%	\$ 17,000	\$ 15,116	\$ 5,291
2	312	Boiler Plant Equipment	-	3.37%	-	51.88%	-	-	-
3	314	Turbogenerator units	-	4.03%	-	51.88%	-	-	-
4	315	Accessory Equipment	-	3.51%	-	51.88%	-	-	-
5	316	Miscellaneous Equipment	-	3.72%	-	51.88%	-	-	-
6		Total Heskett	\$ 32,768		\$ 1,884		\$ 17,000	\$ 15,116	\$ 5,291
<b>Lewis &amp; Clark - 820</b>									
7	311	Structures & Improvements	\$ (5,437)	2.14%	(116)	51.88%	\$ (2,821)	\$ (2,705)	\$ (947)
8	312	Boiler Plant Equipment	(18,656)	4.16%	(776)	51.88%	(9,679)	(8,903)	(3,116)
9	314	Turbogenerator units	(7,553)	2.41%	(182)	51.88%	(3,918)	(3,736)	(1,308)
10	315	Accessory Equipment	(1,205)	0.57%	(7)	51.88%	(625)	(618)	(216)
11	316	Miscellaneous Equipment	3,631	4.67%	170	51.88%	1,884	1,714	600
12		Total Lewis & Clark	\$ (29,219)		\$ (911)		\$ (15,159)	\$ (14,248)	\$ (4,987)
<b>Coyote - 830</b>									
13	311	Structures & Improvements	\$ (26,638)	1.01%	(269)	51.88%	\$ (13,820)	\$ (13,551)	\$ (4,743)
14	312	Boiler Plant Equipment	(70,680)	1.35%	(954)	51.88%	(36,669)	(35,715)	(12,500)
15	314	Turbogenerator units	(24,189)	2.42%	(585)	51.88%	(12,549)	(11,964)	(4,187)
16	315	Accessory Equipment	(10,293)	1.67%	(172)	51.88%	(5,340)	(5,168)	(1,809)
17	316	Miscellaneous Equipment	(3,259)	3.85%	(125)	51.88%	(1,691)	(1,566)	(548)
18		Total Coyote	\$ (135,059)		\$ (2,105)		\$ (70,069)	\$ (67,964)	\$ (23,787)
<b>Big Stone - 861</b>									
19	311	Structures & Improvements	\$ (6,632)	0.31%	(21)	51.88%	\$ (3,441)	\$ (3,420)	\$ (1,197)
20	312	Boiler Plant Equipment	(35,925)	1.58%	(568)	51.88%	(18,638)	(18,070)	(6,325)
21	314	Turbogenerator units	(13,831)	1.70%	(235)	51.88%	(7,176)	(6,941)	(2,429)
22	315	Accessory Equipment	(2,421)	1.21%	(29)	51.88%	(1,256)	(1,227)	(429)
23	316	Miscellaneous Equipment	(256)	2.50%	(6)	51.88%	(133)	(127)	(44)
24		Total Big Stone - 861	\$ (59,065)		\$ (859)		\$ (30,644)	\$ (29,785)	\$ (10,424)
25		Total Steam Production	\$ (190,575)		\$ (1,991)		\$ (98,872)	\$ (96,881)	\$ (33,907)
<b>Other Production Plant</b>									
<b>Heskett III Gas Turbine - 810</b>									
26	344	Generators	\$ 1,722,197	2.48%	\$ 42,710	51.88%	\$ 893,476	\$ 850,766	\$ 297,768
27	346	Miscellaneous Equipment	34,582	3.40%	1,176	51.88%	17,941	16,765	5,868
28		Total Heskett III Gas Turbine	\$ 1,756,779		\$ 43,886		\$ 911,417	\$ 867,531	\$ 303,636
<b>Glendive Turbine - Unit 1 - 851</b>									
29	341	Structures & Improvements	\$ (1,174)	8.78%	\$ (103)	51.88%	\$ (609)	\$ (506)	\$ (177)
30	342	Fuel Holders, Producers & Acces.	(112,680)	9.26%	(10,434)	51.88%	(58,458)	(48,024)	(16,808)
31	344	Generators	(7,272)	2.74%	(199)	51.88%	(3,773)	(3,574)	(1,251)
32	345	Accessory Equipment	(3,022)	6.95%	(210)	51.88%	(1,568)	(1,358)	(475)
33	346	Miscellaneous Equipment	(841)	10.42%	(88)	51.88%	(436)	(348)	(122)
34		Total Glendive Turbine - Unit 1	\$ (124,989)		\$ (11,034)		\$ (64,844)	\$ (53,810)	\$ (18,833)

Line	Acct. No.	Description	SD Electric Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Book/Tax Difference	Deferred Tax
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
<u>Glendive Turbine - Unit 2 - 850</u>									
35	341	Structures & Improvements	\$ 822	2.74%	\$ 23	51.88%	\$ 426	\$ 403	\$ 141
36	342	Fuel Holders, Producers & Acces.	109,841	2.81%	3,087	51.88%	56,986	53,899	18,865
37	344	Generators	(21,570)	2.57%	(554)	51.88%	(11,190)	(10,636)	(3,723)
38	346	Miscellaneous Equipment	674	4.15%	28	51.88%	350	322	113
39		Total Glendive Turbine - Unit 2	\$ 89,767		\$ 2,584		\$ 46,572	\$ 43,988	\$ 15,396
<u>Miles City Turbine - 852</u>									
40	341	Structures & Improvements	\$ (245)	15.97%	\$ (39)	51.88%	\$ (127)	\$ (88)	\$ (31)
41	342	Fuel Holders, Producers & Acces.	(235)	10.69%	(25)	51.88%	(122)	(97)	(34)
42	344	Generators	(2,404)	4.11%	(99)	51.88%	(1,247)	(1,148)	(402)
43	345	Accessory Equipment	(415)	11.41%	(47)	51.88%	(215)	(168)	(59)
44	346	Miscellaneous Equipment	(22)	11.08%	(2)	51.88%	(11)	(9)	(3)
45		Total Miles City Turbine	\$ (3,321)		\$ (212)		\$ (1,722)	\$ (1,510)	\$ (529)
<u>Portable Generator - 855</u>									
46	341	Structures & Improvements	\$ (199)	2.55%	\$ (5)	51.88%	\$ (103)	\$ (98)	\$ (34)
47	342	Fuel Holders, Producers & Acces.	(187)	2.60%	(5)	51.88%	(97)	(92)	(32)
48	344	Generators	(1,677)	2.99%	(50)	51.88%	(870)	(820)	(287)
49	345	Accessory Equipment	(688)	3.04%	(21)	51.88%	(357)	(336)	(118)
50		Total Portable Generator	\$ (2,752)		\$ (81)		\$ (1,427)	\$ (1,346)	\$ (471)
<u>Diamond Willow Wind Farm - 856</u>									
51	341	Structures & Improvements	\$ (853)	4.11%	\$ (35)	51.88%	\$ (442)	\$ (407)	\$ (142)
52	344	Generators	(12,460)	4.21%	(525)	51.88%	(6,464)	(5,939)	(2,079)
53	345	Accessory Equipment	(2,103)	4.23%	(89)	51.88%	(1,091)	(1,002)	(351)
54	346	Miscellaneous Equipment	(15)	4.08%	(1)	51.88%	(8)	(7)	(2)
55		Total Diamond Willow Wind Farm	\$ (15,430)		\$ (650)		\$ (8,005)	\$ (7,355)	\$ (2,574)
<u>Ormat - 857</u>									
56	344	Generators	\$ (18,228)	5.21%	\$ (950)	51.88%	\$ (9,457)	\$ (8,507)	\$ (2,977)
57		Total Ormat	\$ (18,228)		\$ (950)		\$ (9,457)	\$ (8,507)	\$ (2,977)
<u>Cedar Hills Wind Farm - 858</u>									
58	341	Structures & Improvements	\$ (710)	3.88%	\$ (28)	51.88%	\$ (368)	\$ (340)	\$ (119)
59	344	Generators	(8,887)	3.81%	(339)	51.88%	(4,610)	(4,271)	(1,495)
60	345	Accessory Equipment	(1,513)	4.06%	(61)	51.88%	(785)	(724)	(253)
61	346	Miscellaneous Equipment	(16)	4.36%	(1)	51.88%	(8)	(7)	(2)
62		Total Cedar Hills Wind Farm	\$ (11,125)		\$ (429)		\$ (5,771)	\$ (5,342)	\$ (1,869)
63		Total Other Production	\$ 1,670,701		\$ 33,114		\$ 866,763	\$ 833,649	\$ 291,779
<u>Transmission</u>									
64	350.1	Land	\$ (1,503)	0.00%	\$ -		\$ -	\$ -	\$ -
65	350.2	Rights of Way	(1,711)	1.44%	(25)	51.88%	(888)	(863)	(302)
66	352	Structures & Improvements	(2)	1.44%	-	51.88%	(1)	(1)	-
67	353	Station Equipment	246,582	1.58%	3,896	51.88%	127,927	124,031	43,411
68	354	Towers and Fixtures	(5,672)	1.79%	(102)	51.88%	(2,943)	(2,841)	(994)
69	355	Poles and Fixtures	48,861	2.03%	992	51.88%	25,349	24,357	8,525
70	356	Overhead Conductor & Devices	51,962	1.53%	795	51.88%	26,958	26,163	9,157
71	357	Underground Conduit	(1,272)	2.01%	(26)	51.88%	(660)	(634)	(222)
72	358	Underground Conduit & Devices	(2,770)	2.01%	(56)	51.88%	(1,437)	(1,381)	(483)
73		Total Transmission	\$ 334,475		\$ 5,474		\$ 174,305	\$ 168,831	\$ 59,092



Line	Acct. No.	Description	SD Electric Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Book/Tax Difference	Deferred Tax
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
		<u>Distribution</u>							
74	360.1	Land	\$ -	0.00%	\$ -		\$ -	\$ -	\$ -
75	360.2	Rights of Way	-	1.25%	-	51.88%	-	-	-
76	362	Station Equipment	38,492	1.92%	739	51.88%	19,970	19,231	6,731
77	364	Poles, Towers and Fixtures	(18,572)	3.09%	(574)	51.88%	(9,635)	(9,061)	(3,171)
78	365	Overhead Conductor & Devices	(1,075)	2.55%	(27)	51.88%	(558)	(531)	(186)
79	366	Underground Conduit	-	1.81%	-	51.88%	-	-	-
80	367	Underground Conduit & Devices	(510)	2.14%	(11)	51.88%	(265)	(254)	(89)
81	368	Line Transformers	120,109	1.85%	2,222	51.88%	62,312	60,090	21,032
82	369	Services	4,189	1.65%	69	51.88%	2,173	2,104	736
83	370	Meters	(64,225)	5.00%	(3,211)	51.88%	(33,320)	(30,109)	(10,538)
84	371	Yard Lights	(1,158)	4.84%	(56)	51.88%	(601)	(545)	(191)
85	373	Street Lights	(5,939)	2.88%	(171)	51.88%	(3,081)	(2,910)	(1,019)
86		Total Distribution	\$ 71,311		\$ (1,020)		\$ 36,995	\$ 38,015	\$ 13,305
		<u>General</u>							
87	389	Land	\$ (1)	0.00%	\$ -		\$ -	\$ -	\$ -
88	390	Structures and Improvements	-	0.81%	-	51.88%	-	-	-
89	391.1	Office Furniture & fixtures	(279)	6.67%	(19)	51.88%	(145)	(126)	(44)
90	391.3	Computer Equip. - PC	1,419	20.00%	284	51.88%	736	452	158
91	391.4	Computer Equip. - Prime	(492)	20.00%	(98)	51.88%	(255)	(157)	(55)
92	391.5	Computer Equip - Other	(16)	10.00%	(2)	51.88%	(8)	(6)	(2)
93	392.1	Trans. Equip., Non-Unitized	(350)	4.54%	(16)	51.88%	(182)	(166)	(58)
94	392.2	Trans. Equip., Unitized	31,392	5.48%	1,720	51.88%	16,286	14,566	5,098
95	393	Stores Equipment	-	3.33%	-	51.88%	-	-	-
96	394.1	Tools, Shop & Gar. Eq. - Non-Un.	25,140	5.00%	1,257	51.88%	13,043	11,786	4,125
97	395	Laboratory Equipment	(22)	5.00%	(1)	51.88%	(11)	(10)	(4)
98	396.1	Trailers - Work Equipment	4,322	5.44%	235	51.88%	2,242	2,007	702
99	396.2	Power Operated Equipment	16,963	5.39%	914	51.88%	8,800	7,886	2,760
100	397.1	Radio Comm. Equipment - Fixed	(17)	6.67%	(1)	51.88%	(9)	(8)	(3)
101	397.2	Radio Comm. Equipment - Mobile	(5,307)	6.67%	(354)	51.88%	(2,753)	(2,399)	(840)
102	397.3	General Tele. Comm. Equip.	329	10.00%	33	51.88%	171	138	48
103	397.4	Carrier Current Com. Equip.	(169)	6.67%	(11)	51.88%	(88)	(77)	(27)
104	397.5	Supervisory & Telemeter Equipment	37	10.00%	4	51.88%	19	15	5
105	397.6	Scada System	(622)	10.00%	(62)	51.88%	(323)	(261)	(91)
106	397.8	Network Equipment	43,266	20.00%	8,653	51.88%	22,446	13,793	4,828
107	397.9	Transfer Trip Comm. Equip.	(187)	6.67%	(12)	51.88%	(97)	(85)	(30)
108	398	Miscellaneous Equipment	(20)	4.00%	(1)	51.88%	(10)	(9)	(3)
109		Total General	\$ 115,386		\$ 12,523		\$ 59,862	\$ 47,339	\$ 16,567
110		Intangible Plant - General	\$ (122,391)		\$ (6,389)	51.88%	\$ (63,496)	\$ (57,107)	\$ (19,987)

Line	Acct. No.	Description	SD Electric Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Book/Tax Difference	Deferred Tax
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
		<b>Common</b>							
111	389	Land	\$ (325)	0.00%	\$ -		\$ -	\$ -	\$ -
112	390	Structures and Improvements	(5,025)	0.85%	(43)	51.88%	(2,607)	(2,564)	(897)
113	391.1	Office Furniture & fixtures	(5,360)	6.67%	(358)	51.88%	(2,781)	(2,423)	(848)
114	391.3	Computer Equip. - PC	(5,901)	20.00%	(1,180)	51.88%	(3,061)	(1,881)	(658)
115	391.5	Computer Equip - Other	980	20.00%	196	51.88%	508	312	109
116	392.1	Trans. Equip., Non-Unitized	(1)	0.00%	-	51.88%	(1)	(1)	-
117	392.2	Trans. Equip., Unitized	10,582	6.65%	704	51.88%	5,490	4,786	1,675
118	392.3	Aircraft	(1,674)	4.00%	(67)	51.88%	(868)	(801)	(280)
119	393	Stores Equipment	(2)	3.33%	-	51.88%	(1)	(1)	-
120	394.1	Tools, Shop & Gar. Eq. - Non-Un.	(843)	5.56%	(47)	51.88%	(437)	(390)	(137)
121	394.3	Vehicles Maint. Equip.	(22)	5.00%	(1)	51.88%	(11)	(10)	(4)
122	394.4	Vehicle Refueling Equip.	(4)	5.00%	-	51.88%	(2)	(2)	(1)
123	397.1	Radio Comm. Equipment - Fixed	11,296	6.67%	753	51.88%	5,860	5,107	1,787
124	397.2	Radio Comm. Equipment - Mobile	4,242	6.67%	283	51.88%	2,201	1,918	671
125	397.3	General Tele. Comm. Equip.	(156)	10.00%	(16)	51.88%	(81)	(65)	(23)
126	397.5	Supervisory & Telemeter Equipment	158	6.67%	11	51.88%	82	71	25
127	397.8	Network Equipment	8,910	20.00%	1,782	51.88%	4,623	2,841	994
128	398	Miscellaneous Equipment	(865)	5.00%	(43)	51.88%	(449)	(406)	(142)
129		Total Common	\$ 15,990		\$ 1,974	51.88%	\$ 8,465	\$ 6,491	\$ 2,271
130	303	Intangible Plant - Common	\$ (48,067)		(2,560)	51.88%	(24,937)	(22,377)	(7,832)
131		<b>Total Plant Additions</b>	<b>\$ 1,846,830</b>		<b>\$ 41,125</b>		<b>\$ 959,085</b>	<b>\$ 917,960</b>	<b>\$ 321,288</b>

**Sources:**

Line 6: sum of lines 1 through 5  
Line 12: sum of lines 7 through 11  
Line 18: sum of lines 13 through 17  
Line 24: sum of lines 19 through 23  
Line 25: sum of lines 6, 12, 18, and 24  
Line 28: sum of lines 26 and 27  
Line 34: sum of lines 29 through 33  
Line 39: sum of lines 35 through 38  
Line 45: sum of lines 40 through 44  
Line 50: sum of lines 46 through 49  
Line 55: sum of lines 51 through 54  
Line 57: line 56  
Line 62: sum of lines 58 through 61  
Line 63: sum of lines 28, 34, 39, 45, 50, 55, 57, and 62  
Line 73: sum of lines 64 through 72  
Line 86: sum of lines 74 through 85  
Line 109: sum of lines 87 through 108  
Line 129: sum of lines 111 through 128  
Line 131: sum of lines  
Column c: BAM-4 page 2  
Column d: Statement J  
Column e, except lines 110 and 130: column c \* column d  
Column e, lines 110 and 130: BAM-5, page 2 per books amortization / BAM-4, pg. 2 per books plant \* annualization amount (column c)  
Column f: Statement K, page 17  
Column g: column c \* column f  
Column h: column g less column e  
Column i: column h \* 35%