

Line	Description	Effective Tax Rate	SD Electric Proforma Plant Balance	SD Electric Proforma Ad Valorem Tax	SD Electric Per Books Ad Valorem Tax	SD Electric Proforma Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1	Production	0.6672%	\$ 23,593,214	\$ 157,414	\$ 102,611	\$ 54,803
2	Transmission	0.5805%	17,118,969	99,376	87,802	11,574
3	Distribution	0.9430%	16,332,471	154,015	147,791	6,224
4	General	1.5137%	2,440,464	36,941	30,786	6,155
5	Common	1.3034%	1,601,912	20,879	18,105	2,774
6	Intangible	0.1506%	1,526,630	2,299	2,567	(268)
7	Total Ad Valorem Taxes		<u>\$ 62,613,660</u>	<u>\$ 470,924</u>	<u>\$ 389,662</u>	<u>\$ 81,262</u>

**Sources:**

Line 7: sum of lines 1 through 6

Columns b & e: Statement L, Schedule L-1, Page 1 of 5

Column c, line 1: Production Per Books (BAM-4, p.2) + Production Annualization Adjustment (BAM-4, p.2) + Production Post Test Year Plant Additions (BAM-1, p. 1) + Large Plant Additions, excluding Thunder Spirit (BAM-2, p.1) less Coyote and Heskett

Column c, lines 2-6: Per Books (BAM-4, p.2) + Annualization Adjustment (BAM-4, p.2) + Post Test Year Plant Additions (BAM-1, p.1)

Column d, lines 1-6: column b times column c

Column f, line 1-6: column d less column e