

Line	Facility	Decommissioning Cost - Total Electric	Contingencies	Cost Less Contingencies	Estimated Remaining Life	Annual Amortization	SD Electric Allocation	South Dakota Electric
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	R.M. Heskett Plant	\$ 3,939,192	\$ 1,327,100	\$ 2,612,092	13	\$ 200,930	5.160705%	\$ 10,369
2	Lewis & Clark	6,648,080	1,293,816	5,354,264	10	535,426	5.160705%	27,632
3	Coyote	5,372,575	-	5,372,575	26	206,638	5.160705%	10,664
4	Big Stone	3,444,725	-	3,444,725	31	111,120	5.160705%	5,735
5	Glendive Unit 1	1,023,620	167,582	856,038	7	122,291	5.160705%	6,311
6	Glendive Unit 2	2,564,923	419,918	2,145,005	31	69,194	5.160705%	3,571
7	Miles City	1,328,819	211,900	1,116,919	4	279,230	5.160705%	14,410
8	Glen Ullin	79,030	65,900	13,130	14	938	5.160705%	48
9	Heskett III Turbine	1,639,121	266,467	1,372,654	42	32,682	5.160705%	1,687
10	RICE Unit - L&C	1,639,121	266,467	1,372,654	40	34,316	5.160705%	1,771
11	Diamond Willow Wind	380,922	566,400	(185,478)	12	(15,457)	5.133093%	(793)
12	Cedar Hills Wind	713,978	438,700	275,278	15	18,352	5.133093%	942
13	Thunder Spirit Wind	2,361,619	1,451,084	910,535	25	36,421	5.133093%	1,870
14	Total	\$ 31,135,725	\$ 6,475,334	\$ 24,660,391		\$ 1,632,081		\$ 84,217
15						South Dakota Electric Amortization		\$ 84,217
16						South Dakota Electric Rate Base Adjustment		
16						Accumulated Amortization as of 7/1/16	\$	(42,109)
17						Accumulated Amortization as of 6/30/17	\$	(126,326)
18						Average Balance		\$ (84,218)
19						South Dakota Electric ADIT Adjustment		\$ (29,476)

Sources:

Columns a and b: Workpaper J-11
Column c: Response 6-22 Decommissioning Study
Column d: Column b - column c
Column e, lines 1-3, 5-6, and 8-12: Workpaper J-11
Column e, lines 4 and 7: Emails from Travis Jacobson on 1/14/16
Column e, line 13: Bob Towers recommendation
Column f: Column d / column e
Column g, lines 1-10: Factor 15 - Integrated System 12 Month Peak Demand
Column g, line 11-13: Factor 271 - Integrated Peak and Energy
Column h, lines 1-13: Column f * column g
Column h, line 14: Sum lines 1 through 13
Column h, line 15: Line 14
Column h, line 16: (line 15/12) * 6 months
Column h, line 17: Line 16 - line 15
Column h, line 18: (Line 16 + line 17) / 2
Column h, line 19: Line 18 * 0.35