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From the office of Miles F. Schumacher
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April 3, 2019

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Ms. Patricia Van Gerpen, Executive Director
South Dakota Public Utilities Commission
Capital Building, 1st Floor
500 East Capital Avenue

Re: Docket #EL19-003
Application to the SD PUC for a Facility Permit to Construct
A 300 megawatt Wind Facility

Dear Ms. Van Gerpen:

As requested by the Commission at the March 20, 2019 public input hearing, Crowned Ridge Wind submits the following information on the allocation of tax revenues.

In accordance with South Dakota state law, Crowned Ridge Wind will pay taxes based on the project nameplate capacity and based on the amount of energy generated. One-hundred percent of the nameplate capacity taxes and twenty percent of the energy taxes will flow to counties where the wind farm is located. Fifty percent of those taxes are apportioned to the school districts where each wind tower is located per SDCL 10-35-21 and illustrated in the first column for each school district in the table below, while the remaining fifty percent is divided between townships and the county. The second column illustrates the net gain to schools after applying the applicable percentage of the wind energy tax revenue distributions as local effort under the general state school aid formula, per SDCL 13-13-10.1(6B).

Table with 9 columns: Project Year, Waverly School District (Allocation Per SDCL 10-35-21, Adjusted: SDCL 13-13-10.1(6B)), Watertown School District (Allocation Per SDCL 10-35-21, Adjusted: SDCL 13-13-10.1(6B)), Millbank School District (Allocation Per SDCL 10-35-21, Adjusted: SDCL 13-13-10.1(6B)), Deuel School District (Allocation Per SDCL 10-35-21, Adjusted: SDCL 13-13-10.1(6B)). Rows 1-10 show tax allocation data.

Ms. Patricia Van Gerpen, Executive Director

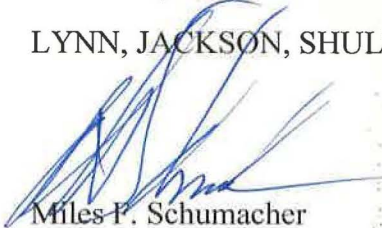
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Crowned Ridge Wind has provided the above tax revenue allocation information at the request of the the Commission. If there are any questions on the information or need for additional information, please contact me.

Yours very truly,

LYNN, JACKSON, SHULTZ & LEBRUN, P.C.



Miles P. Schumacher