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*From the office of Miles F. Schumacher*

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May 14, 2019

**Via Electronic Filing**

Ms. Patricia Van Gerpen, Executive Director  
South Dakota Public Utilities Commission  
Capital Building, 1<sup>st</sup> 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:

Crowned Ridge Wind, LLC ("CRW") submits the following update to its April 3, 2019 letter providing the information on the allocation of tax revenues requested by the Commission at the March 20, 2019 public input hearing. The information in this letter, therefore, supersedes the April 3, 2019 letter.

In accordance with South Dakota law, CRW will pay taxes based on the project nameplate capacity and based on the amount of energy generated. The Department of Revenue distributes one hundred percent of the nameplate capacity taxes and twenty percent of the energy taxes to the county treasurer in the county where the wind towers are located. The county auditor then, pursuant to SDCL 10-35-21, apportions fifty percent of those taxes to the school districts, thirty-five percent to the county and fifteen percent to the organized townships, all based on where a wind tower is located.

The charts on the following page illustrate the estimated taxes to the school districts. The top chart shows the taxes to be received by each district outside the state school aid formula. The second chart illustrates the taxes to be received by each district which will be considered as local effort under the school aid formula. See SDCL 13-13-10.1(6B).

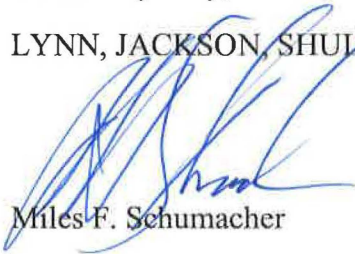
Taxes Outside State Aid Formula						
Project Year	Waverly School District		Millbank School District		Watertown School District	
	Allocation Per SDCL 10-35-21	Adjusted: SDCL 13-10.1(6B)	Allocation Per SDCL 10-35-21	Adjusted: SDCL 13-10.1(6B)	Allocation Per SDCL 10-35-21	Adjusted: SDCL 13-10.1(6B)
1	\$ 455,000	\$ 455,000	\$ 49,000	\$ 49,000	\$ 3,000	\$ 3,000
2	\$ 455,000	\$ 455,000	\$ 49,000	\$ 49,000	\$ 3,000	\$ 3,000
3	\$ 455,000	\$ 455,000	\$ 49,000	\$ 49,000	\$ 3,000	\$ 3,000
4	\$ 455,000	\$ 455,000	\$ 49,000	\$ 49,000	\$ 3,000	\$ 3,000
5	\$ 455,000	\$ 455,000	\$ 49,000	\$ 49,000	\$ 3,000	\$ 3,000
6	\$ 455,000	\$ 364,000	\$ 49,000	\$ 39,200	\$ 3,000	\$ 2,400
7	\$ 455,000	\$ 273,000	\$ 49,000	\$ 29,400	\$ 3,000	\$ 1,800
8	\$ 455,000	\$ 182,000	\$ 49,000	\$ 19,600	\$ 3,000	\$ 1,200
9	\$ 455,000	\$ 91,000	\$ 49,000	\$ 9,800	\$ 3,000	\$ 600
10	\$ 455,000	\$ -	\$ 49,000	\$ -	\$ 3,000	\$ -

Local Effort Taxes			
Project Year	Waverly School District	Millbank School District	Watertown School District
1	\$ -	\$ -	\$ -
2	\$ -	\$ -	\$ -
3	\$ -	\$ -	\$ -
4	\$ -	\$ -	\$ -
5	\$ -	\$ -	\$ -
6	\$ 91,000	\$ 9,800	\$ 600
7	\$ 182,000	\$ 19,600	\$ 1,200
8	\$ 273,000	\$ 29,400	\$ 1,800
9	\$ 364,000	\$ 39,200	\$ 2,400
10	\$ 455,000	\$ 49,000	\$ 3,000

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 F. Schumacher

MFS/kab