

BLACK HILLS POWER, INC.
Energy Related Units of Service
For the Test Year Ended December 31, 2005

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Allocation 1 for Statement N
Page 1 of 1

Line No.	Customer Class	(1)	(2) Estimated Losses		(4)
		Energy Sales MWh	Percent of Input %	Amount MWh	System Energy Input MWh
South Dakota Retail					
1	Residential	461,984	3.763	18,064	480,048
2	General Service, Small	375,609	3.763	14,685	390,294
3	Lighting Service	14,180	3.763	554	14,734
General Service, Large					
4	Primary Sales	24,440	2.700	678	25,118
5	Secondary Sales	333,165	3.763	13,027	346,192
6	Total Gen. Service, Large	357,605		13,705	371,310
Industrial Contract					
7	69kV Sales	132,912	1.800	2,436	135,348
8	Primary Sales	75,325	2.700	2,091	77,416
	Total Industrial Contract	208,237		4,527	212,764
9	Total South Dakota Retail	1,417,614		51,536	1,469,150
Wyoming Retail					
10	Residential	17,991	3.763	704	18,695
11	General Service, Small	14,602	3.763	571	15,173
12	Lighting Service	655	3.763	26	681
General Service, Large					
13	Primary Sales	48,798	2.700	1,354	50,152
14	Secondary Sales	65,447	3.763	2,559	68,006
15	Total Gen. Service, Large	114,245		3,913	118,158
16	Total Wyoming Retail	147,493		5,214	152,707
Montana Retail					
17	Residential	78	3.763	3	81
18	General Service, Small	174	3.763	7	181
19	Lighting Service	-	3.763	-	-
General Service, Large					
20	Primary Sales	-	2.700	-	-
21	Secondary Sales	17,482	3.763	684	18,166
22	Total Gen. Service, Large	17,482		684	18,166
23	Total Montana Retail	17,734		694	18,428
24	Total Retail Sales	1,582,842		57,443	1,640,285
25	City of Gillette	199,065	1.800	3,649	202,714
26	Contract Sales	420,305	1.800	7,704	428,009
27	Total System Sales	2,202,211		68,797	2,271,008
28	Sales for Resale - Nonfirm	869,158	1.800	15,931	885,089
29	Total Firm and Non-Firm	3,071,369		84,728	3,156,097
30	Wheeling	9,077	1.078	99	9,176
31	Total Company	3,080,445		84,828	3,165,273

BLACK HILLS POWER, INC.
Capacity Related Units of Service
For the Test Year Ended December 31, 2005

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Allocation 2 for Statement O
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Line No.	Customer Class	(1)	(2)		(3)	(4)	(5)	(6)	(7)	Percent
		System Energy Input	Calculated Class Demand		Annual Load Factor	Maximum Demand	Class Excess Demand	Allocated System Excess Demand	Allocated Demand Responsibility	
		MWh	Average Demand							
		Table 1	kW	%		kW	kW	kW	kW	
			(1)/8.76		(2)/(3)	(4)-(2)	Note (b)	(2)+(6)		
South Dakota Retail										
1	Residential	480,048	54,800	45	121,778	66,978	47,745	102,546	34.00%	
2	General Service, Small	390,294	44,554	35	127,297	82,743	58,983	103,536	34.33%	
3	Lighting Service	14,734	1,682	50	3,364	1,682	1,199	2,881	0.96%	
General Service, Large										
4	Primary Sales	25,118	2,867		4,778	1,911	1,362	4,229	1.40%	
5	Secondary Sales	346,192	39,520		65,867	26,347	18,781	58,301	19.33%	
6	Total Gen. Service, Large	371,310	42,387	60	70,645	28,258	20,143	62,530	20.73%	
Industrial Contract										
7	69kV Sales	135,348	15,451	75.5	20,465	5,014	3,574	19,025	6.31%	
8	Primary Sales	77,416	8,837	74	11,942	3,105	2,213	11,050	3.66%	
	Total Industrial Contract	212,764	24,288		32,407	8,119	5,787	30,075	9.97%	
9	Total South Dakota Retail	1,469,150	167,711		355,491	187,780	133,857	301,568	100.00%	
25	Total Firm	1,469,150	167,711		355,491	187,780	133,857	301,568	100.00%	

(a) Apportioned on basis of maximum energy month noncoincident demands.

(b) Allocated on basis of Column 5.

(c) Maximum demand reduced 1,000 kW for South Dakota primary large demand curtailable customer.

(d) Maximum demand reduced 410 kW for South Dakota secondary large demand curtailable customers.

Black Hills Power
Subsequent and Expected Capital Closes
Construction Work in Progress (Non-Revenue Generating)

WP - 4

<u>Project</u>	<u>Description</u>	<u>Projected Capital Amount</u>	<u>State</u>
Steam Production			
50052	Ben French Alternative FRP Project	\$120,000	SD
53066	Neil Simpson I DCIS Upgrade	180,000	WY
55012	Wyodak - BHP's Share of Capital 2006	4,684,000	WY
	Total Steam Production	<u>4,984,000</u>	
50770	Ben French Combustion Turbines Exciter	<u>280,000</u>	SD
	Total Production	<u>\$5,264,000</u>	
Distribution			
57163	Northeast Rapid City Sub Addition	\$163,000	SD
56189	Custer to Hill City 69 KV Rebuild	1,950,000	SD
57179	Relocate Spearfish Iron Creek Rd. 69 KV	600,000	SD
57180	Highway 79 Road Widening	305,000	SD
57194	Spruce Gulch to Whitewood Rebuild	1,000,000	SD
57205	South Rapid City 12.47 KV Feeder Ties	270,000	SD
57206	Ben French 24.9 KV Transformer Replace	500,000	SD
57207	Sturgis 12.47 KV Voltage Conversion	1,073,000	SD
57215	Cambell Substation Repair Transformer	276,000	SD
57009	Storm Damage April 2006	400,000	SD
	Total Distribution	<u>\$6,537,000</u>	
General			
59795	Mobile Radio System	\$6,299,860	SD
59865	Genmap to Smallworld Drafting Software	107,000	SD
59869	Upgrade ACES Hardware	150,000	SD
59088	PC Replacements	100,000	SD
58002	Vehicles	970,000	SD
	Total General	<u>7,626,860</u>	
	Total Subsequent Closures	<u><u>\$19,427,860</u></u>	
	Total SD	14,563,860	
	Total WY	4,864,000	
		<u><u>\$19,427,860</u></u>	

Black Hills Power																						
Rate Case Schedule D																						
Non Revenue Producing 106 Accounts																						
Prcl	Slat	Sched	12-31-2005	Amount	Closed to 101	Serv Data	Closed or In-	December	January	February	March	April	May	June	July	August	September	October	November	December	Difference	
WO	Cl	Code	Amount	12-31-05 CCNC	12-31-05 CCNC	Year	Mo.	2004	2005	2005	2005	2005	2005	2005	2005	2005	2005	2005	2005	2005	12/31/2005	
57184	90313	ETH TO CATRON FEEDER PROJECT ESTIM	203,981	203,981	203,981	2005	6	203,981	203,981	203,981	203,981	203,981	203,981	203,981	203,981	203,981	203,981	203,981	203,981	203,981	203,981	
57186	90691	SANDSTONE RANWIDE LOOP	36,372	36,372	36,372	2005	10	36,372	36,372	36,372	36,372	36,372	36,372	36,372	36,372	36,372	36,372	36,372	36,372	36,372	36,372	
57198	90753	BHP-BELM/WFIELDVIEW-TIE IN 40-UG LOC	15,047	15,047	15,047	2005	9	15,047	15,047	15,047	15,047	15,047	15,047	15,047	15,047	15,047	15,047	15,047	15,047	15,047	15,047	
57212	91072	BELL UPTON COLLOID SUB DISTRIBUTION	(247,348)	(247,348)	(247,348)	2005	12	(247,348)	(247,348)	(247,348)	(247,348)	(247,348)	(247,348)	(247,348)	(247,348)	(247,348)	(247,348)	(247,348)	(247,348)	(247,348)	(247,348)	
		Annualized Total Distribution	3,292,986	6,729,909	6,729,909			6,729,909	6,734,881	6,734,881	6,358,814	5,102,856	5,095,863	4,641,422	4,601,274	4,410,140	4,395,560	4,227,528	4,151,842	3,458,420	165,433	
		Booked Total Distribution *		2,832,279	2,868,472			2,868,472	2,931,786	2,931,786	2,577,544	1,752,326	2,109,286	2,466,655	3,090,978	3,386,433	3,635,425	3,596,431	4,174,755	3,292,987	165,433	
		Adjustment		3,697,630	3,666,409			3,697,630	3,803,095	3,803,095	3,781,270	3,350,530	2,986,577	2,174,767	1,510,296	1,023,707	760,135	681,097	(22,913)	165,433		
		12 Month Average Adjustment																			2,148,310	

Black Hills Power
 Neil Simpson II Outage Costs
 July and August 2005

	July 2005		August 2005		Total
	MWh	\$/MWh	MWh	\$/MWh	
Purchased Power:					
Replacement Generation	*	19,200	**	35,520	
PacifiCorp - Confirmation 255387		3,200		73.00	233,600
PacifiCorp - Confirmation 255388		-		-	-
PacifiCorp - Confirmation 255591		-		-	-
PacifiCorp (Bonneville)		2,400		78.00	187,200
Other Purchased Power		13,600		59.46	808,656
Less: Cost of Steam Generation		19,200		5.76	(110,592)
Total Purchased Power (Net of Generation)					1,118,864
					2,140,131
					3,258,995

* Neil Simpson II was down for 10 days (80MW multiplied by 24 hours multiplied by 10 days).

** Neil Simpson II was down for 18.5 days (80MW multiplied by 24 hours multiplied by 18.5 days).

Note: The Other Purchase Power price per MWh was calculated based on the average cost per hour for the month excluding the specific purchase power deals listed above. The cost of steam generation removed was calculated based on the total fuel cost for 2005 divided by the net MWh produced from the Neil Simpson II Plant to determine the cost per MWh.

Black Hills Power
Projected MDU Transmission Cost Passthrough

WP - 7

Total Monthly Amount Billed	\$	50,835
12 Months Usage		<u>12</u>
Annual Charge	\$	610,015

Note: Effective January 1, 2007, MDU will reimburse BHP for transmission expense incurred to serve Sheridan. The amount removed is based on the monthly charge from PacifiCorp for Long Term Transmission to serve Sheridan.

Black Hills Power
Transmission Expense Adjustment
December 31, 2005

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Total kW capacity of the AC-DC-AC Tie	400,000	
Black Hills Power's Ownership	35%	
Net Amount Used per Month (kW)	140,000	
Monthly Delivery charge per month/kW	\$ 2.46	Per Schedule 9 of the FERC approved Tariff
Total Monthly Amount	\$ 344,400	
12 Months Usage	<u>12</u>	
Annual Charge	\$ 4,132,800	
Plus CUS Charges shown as a reduction in revenue per the books.	<u>3,562,283</u>	
Total Adjustment	<u>\$ 7,695,083</u>	

Note:

BHP is also an owner of the Common Use System (CUS) 230kv transmission system and due to the ownership the expenses of using the CUS system were recorded as a debit to the revenue received from the CUS so the \$3,562,283 is just a reclassification from revenue into an expense and going forward, we will record the usage of the CUS system as an expense in the financial statements. You will also see a corresponding increase in revenue shown on Statement I for this same amount.

**Black Hills Power
Adjustment for increase in CUS Tariff Rate for Network Expenses**

	Actuals January	Actuals February	Actuals March	Actuals April	Projections May	Projections June	Projections July	Projections August	Projections September	Projections October	Projections November	Projections December	Year to Date Total 2006
System Peak Load:													
Black Hills Power	214	260	228	197	220	305	330	345	270	230	260	260	3,119
Basin Electric	332	320	314	320	293	280	288	300	300	310	330	340	3,727
Gillette	38	45	39	35	33	45	50	55	45	35	45	45	510
SD West	2	2	2	2	2	2	2	2	2	2	2	2	30
Total Load	586	627	583	554	549	633	671	703	617	577	638	648	7,386
System Peak Load %:													
Black Hills Power	36.5188%	41.4673%	39.1081%	35.5596%	40.0729%	48.1833%	49.1803%	49.0754%	43.7601%	39.8613%	40.7524%	40.1235%	42.23%
Basin Electric	56.6553%	51.0367%	53.8593%	57.7617%	53.3698%	44.2338%	42.9210%	42.6743%	48.6224%	53.7262%	51.7241%	52.4691%	50.46%
Gillette	6.4846%	7.1770%	6.6895%	6.3177%	6.0109%	7.1090%	7.4516%	7.8236%	7.2934%	6.0659%	7.0533%	6.9444%	6.90%
SD West	0.3413%	0.3190%	0.3431%	0.3610%	0.5464%	0.4739%	0.4471%	0.4267%	0.3241%	0.3466%	0.4702%	0.4630%	0.41%
Total Load	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.00%
Network Expenses:													
Black Hills Power	324,079.00	369,474.71	347,103.00	305,823.08	348,948.23	427,241.60	442,222.66	430,251.19	381,664.91	339,536.79	357,283.46	356,477.87	4,430,106.49
Basin Electric	502,776.46	454,738.31	478,026.91	496,767.71	464,735.46	392,221.36	385,939.87	374,131.81	424,072.70	457,637.40	453,474.28	466,162.55	5,350,684.81
City of Gillette	57,546.32	63,947.26	59,372.50	54,334.09	52,341.93	63,035.54	67,003.79	68,590.64	63,611.25	51,669.07	61,837.52	61,697.63	724,987.54
South Dakota West	3,028.80	2,842.30	3,045.18	3,104.71	4,757.96	4,202.07	4,020.26	3,740.94	2,826.72	2,952.32	4,122.33	4,113.53	42,757.12
Total Network Revenue	887,430.58	891,002.58	887,547.58	860,029.58	870,783.58	886,700.58	899,186.58	876,714.58	872,175.58	851,795.58	876,717.58	888,451.58	10,548,535.96
Firm PTP Expenses:													
Black Hills Wyoming 5	6,900.00	6,900.00	6,900.00	6,900.00	6,900.00	6,900.00	6,900.00	6,900.00	6,900.00	6,900.00	6,900.00	6,900.00	82,800.00
Black Hills Wyoming 60	82,800.00	82,800.00	82,800.00	82,800.00	82,800.00	82,800.00	82,800.00	82,800.00	82,800.00	82,800.00	82,800.00	82,800.00	993,600.00
Black Hills Power 20	27,600.00	27,600.00	27,600.00	27,600.00	27,600.00	27,600.00	27,600.00	27,600.00	27,600.00	27,600.00	27,600.00	27,600.00	331,200.00
Total Firm PTP Revenue	117,300.00	117,300.00	117,300.00	117,300.00	117,300.00	117,300.00	117,300.00	117,300.00	117,300.00	117,300.00	117,300.00	117,300.00	1,407,600.00
Non-Firm Expenses:													
Black Hills Wyoming	341.00	520.00	0.00	7.00	80.00	1,905.00	3,120.00	3,000.00	2,240.00	510.00	480.00	4,910.00	17,113.00
Black Hills Power	27,597.00	25,826.00	29,437.00	54,009.00	43,735.00	27,153.00	15,115.00	36,071.00	40,193.00	61,310.00	38,526.00	24,304.00	423,276.00
MEAN	5,365.00	3,385.00	3,749.00	9,688.00	6,135.00	4,975.00	3,312.00	4,948.00	6,125.00	7,118.00	5,010.00	3,068.00	59,878.00
Total Non-Firm Revenue	33,303.00	29,731.00	33,186.00	60,704.00	49,950.00	34,033.00	21,547.00	44,019.00	48,558.00	68,938.00	44,016.00	32,282.00	500,267.00
Grand Total Revenue	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$12,456,402.96
Allocation of Revenue	1,038,033.58	1,038,033.58	1,038,033.58	1,038,033.58	1,038,033.58	1,038,033.58	1,038,033.58	1,038,033.58	1,038,033.58	1,038,033.58	1,038,033.58	1,038,033.58	1,038,033.58
Black Hills Power	469,087.37	469,087.37	469,087.37	469,087.37	469,087.37	469,087.37	469,087.37	469,087.37	469,087.37	469,087.37	469,087.37	469,087.37	5,629,048.50
Basin Electric	460,783.11	460,783.11	460,783.11	460,783.11	460,783.11	460,783.11	460,783.11	460,783.11	460,783.11	460,783.11	460,783.11	460,783.11	5,529,397.27
PreCorp	108,163.10	108,163.10	108,163.10	108,163.10	108,163.10	108,163.10	108,163.10	108,163.10	108,163.10	108,163.10	108,163.10	108,163.10	1,297,957.19
Total Revenue Alloc.	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$1,038,033.58	\$12,456,402.96

Note: Effective December 1, 2005 the CUS system increased the tariff for Network Expenses as shown above. The projected impact on transmission expense for Black Hills Power are shown to the right as compared to 2005.

Total BHP Network Load CUS Transmission Expense in 2005 3,105,336.66
 Total BHP Network Load CUS Transmission Expense in 2006 4,430,106.49
 Increase in 2006 over 2005 1,324,769.83

Black Hills Power
Coal Consumed
For the Year Ending December 31, 2005

Price Per Ton for 2006: \$ 7.60

Plant	2005			Projected 2006			Total Increase
	Per FERC Tons Consumed	Per F/S Price Per Ton	Per F/S Total Cost	Tons Consumed	Price Per Ton	Total Cost	
Ben French	133,933	\$ 7.47 *	\$ 1,000,536	133,933	\$ 7.60	\$ 1,017,891	\$ 17,355
Neil Simpson I	128,347	\$ 7.30	\$ 937,212	128,347	\$ 7.60	\$ 975,437	\$ 38,225
Neil Simpson II	483,912	\$ 7.30	\$ 3,533,611	483,912	\$ 7.60	\$ 3,677,731	\$ 144,120
Osage	244,200	\$ 7.30	\$ 1,783,558	244,200	\$ 7.60	\$ 1,855,920	\$ 72,362
Wyodak Plant-BHP Only	386,329	\$ 7.30	\$ 2,821,268	386,329	\$ 7.60	\$ 2,936,100	\$ 114,832
			\$ 10,076,185			\$ 10,463,080	\$ 386,894

* The higher price per ton for Ben French is due to paying use tax on the coal burned in South Dakota.

The tons consumed reconcile to the FERC Form 1 filed for the year ended December 31, 2005 and the total cost for 2005 reconciles to the financial statements for coal cost only. The price per ton is determined from Statement R of Volume 1 of this Application.

The 2006 tons consumed are identical to the 2005 tons consumed for this calculation. The \$7.60 price per ton is developed from pages 2-7 for the projected capital and expenses from the Wyodak Resources Development Company calculated consistently with Statement R methodology.

WYODAK RESOURCES DEVELOPMENT CORPORATION
 COMPUTATION OF UTILITY TYPE INVESTMENT BASE
 FOR TOTAL SALES TO BHP
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006

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LINE NO	(1) TOTAL COMPANY	(2) APPLICABLE TO SALES TO BHP	
1 GROSS MINING PLANT	\$56,827,996		
2 ACCUMULATED PROVISION FOR DEPRECIATION, DEPLETION AND AMORTIZATION - MINING PLANT	27,638,570		
3 NET MINING PLANT (LINE 1 LESS 2)	29,189,426	8,745,152	(1)
4 TRUCK LOADOUT	5,905,785		
5 ACCUMULATED PROVISION FOR DEPRECIATION	5,113,677		
6 NET TRUCK LOADOUT (LINE 4 LESS 5)	792,108	515,187	(2)
7 PROCESSING PLANT	14,763,341		
8 ACCUMULATED PROVISION FOR DEPRECIATION	5,417,524		
9 NET PROCESSING PLANT (LINE 7 LESS 8)	9,345,817	3,615,897	(3)
10 MINING INVESTMENT FOR BHP SALES	425,000		
11 ACCUMULATED PROVISION FOR DEPRECIATION	425,000		
12 NET INVESTMENT FOR SALES TO BHP (LINE 10 LESS 11)	0	0	
13 NET MINING AND PROCESSING PLANT (LINE 3 PLUS 6 PLUS 9 PLUS 12)	39,327,351	12,876,236	
14 UNAMORTIZED STRIPPING COSTS	0	0	(1)
15 MATERIALS, SUPPLIES & PREPAYMENT	3,700,000	1,108,520	(1)
16 TOTAL UTILITY TYPE INVESTMENT BASE (LINE 13 PLUS 14 PLUS 15)	\$43,027,351	\$13,984,756	
(1) PERCENT APPLICABLE TO MINING (PAGE 3, LINE 9) =		29.96%	
(2) PERCENT APPLICABLE TO TRUCK LOADOUT (PAGE 3, LINE 11) =		65.04%	
(3) PERCENT APPLICABLE TO PROCESSING (PAGE 3, LINE 13) =		38.69%	

WYODAK RESOURCES DEVELOPMENT CORPORATION
 COMPUTATION OF UTILITY TYPE INVESTMENT BASE
 FOR TOTAL SALES TO BHP
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006

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LINE NO	(1) TOTAL COMPANY	(2) APPLICABLE TO SALES TO BHP	(3) ADJUSTED
1 RECEIPTS FROM COAL SALES	\$35,807,712	\$10,728,898	10,736,931
2 OPERATING EXPENSES:			
3 MINING EXPENSES	10,040,521	3,008,140 (1)	3,008,140
4 ROYALTIES	4,475,964	1,340,897 (1)	1,340,897
5 PRODUCTION TAX	1,396,501	418,360 (1)	418,360
6 SEVERANCE TAX	1,629,251	488,087 (1)	488,087
7 BLACK LUNG TAX	1,373,315	411,414 (1)	411,414
8 TRUCK LOADOUT EXPENSES	811,695	527,926 (2)	527,926
9 PROCESSING EXPENSES	2,457,090	950,648 (3)	950,648
10 DEPREC AND DEPL OF MINING PLANT	2,218,181	664,567 (1)	664,567
11 DEPRECIATION-TRUCK LOADOUT	109,387	71,145 (2)	71,145
12 DEPRECIATION-PROCESSING PLANT	825,746	319,481 (3)	319,481
13 DEPR-INVESTMENT FOR BHP SALE	0	0	0
14 FEDERAL INCOME TAX (PAGE 4, LINE 4)	1,444,632	406,864 (4)	407,195
15 FED RECL, FICA, AND UNEMPLYMNT	1,898,444	568,774 (1)	568,774
16 PROPERTY TAXES			
MINING	213,895	64,083 (1)	64,083
TRUCK LOADOUT	29,706	19,321 (2)	19,321
PROCESSING	74,260	28,731 (3)	28,731
INVESTMENT FOR BHP SALE	2,138	2,138	2,138
17 TOTAL OPERATING EXPENSES	29,000,726	9,290,576	9,290,907
18 NET MINING INCOME	6,806,986	1,438,322	1,446,024
19 OTHER NON-MINING INCOME (NET)	1,377,179		
20 LESS: INTEREST ON LONG-TERM DEBT	0		
21 NET INCOME	8,184,165		
22 UTILITY TYPE INVESTMENT BASE APPLICABLE TO SALES TO BHP		13,984,756	13,984,756
23 UTILITY TYPE RATE OF RETURN RELATED TO SALES TO BHP		10.28%	10.34%
(1) PERCENT APPLICABLE TO MINING (PAGE 3, LINE 9) =			29.96%
(2) PERCENT APPLICABLE TO TRUCK LOADOUT (PAGE 3, LINE 11) =			65.04%
(3) PERCENT APPLICABLE TO PROCESSING (PAGE 3, LINE 13) =			38.69%
(4) AMOUNT APPLICABLE TO BHP (PAGE 4, LINE 11) =			406,864

WYODAK RESOURCES DEVELOPMENT CORPORATION
 COMPUTATION OF UTILITY TYPE INVESTMENT BASE
 FOR TOTAL SALES TO BHP
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006

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LINE NO -----		
1	TOTAL COAL SOLD	4,716,388
2	TOTAL COAL SOLD - TRAIN LOAD OUT	1,064,022
3	TOTAL COAL SOLD - WYODAK PLANT	1,799,568
4	TOTAL COAL SOLD - ALL EXCEPT WYODAK	2,916,820
5	TOTAL TONS SOLD - BHP WYODAK	359,190
6	TOTAL COAL SOLD - BHP OTHER PLANTS	1,053,733
7	TOTAL COAL SOLD - BHP BY TRUCK LOADOUT	537,404
8	OTHER COAL SOLD BY TRUCK LOADOUT	288,851
9	PERCENT APPLICABLE TO MINING	
10	(LINE 4 + LINE 5) / LINE 1	29.96%
11	PERCENT APPLICABLE TO PROCESSING TRUCK LOADOUT	
12	LINE 6 / (LINE 6 + LINE 7)	65.04%
13	PERCENT APPLICABLE TO PROCESSING	
	(LINE 4 + LINE 5) / (LINE 1-TRAIN LOAD OUTtons)	38.69%

WYODAK RESOURCES DEVELOPMENT CORPORATION
 COMPUTATION OF UTILITY TYPE INVESTMENT BASE
 FOR TOTAL SALES TO BHP PLANTS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006

LINE
 NO

1	TOTAL FIT APPL. TO MINING INCOME		1,444,632
2	INCOME BEFORE FIT:		
3	NET INCOME		5,106,985
4	PLUS FIT		1,444,632
5			<u>6,551,617</u>
6	FIT APPLICABLE TO MINING INCOME		1,444,632
7	<u>MINING INCOME BEFORE FIT</u>	=	<u>6,551,617</u>
8		=	22.05%
9	INCOME BEFORE FIT APPL. TO BHP		1,845,186
10	X LINE 8		<u>22.05%</u>
11			<u>406,864</u>

WYODAK RESOURCES DEVELOPMENT CORPORATION
 COMPUTATION OF UTILITY TYPE INVESTMENT BASE
 FOR TOTAL SALES TO BHP PLANTS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006

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LINE NO	AMOUNT	PERCENT OF TOTAL	COST	WEIGHTED COST
1 LONG TERM DEBT	0	0.00%	0.00%	0.00%
2 COMMON EQUITY	274,126,682	100.00%	10.28%	10.28%
3 TOTAL CAPITALIZATION	274,126,682	100.00%		10.28%
4 RETURN ON EQUITY -				
5 UTILITY A RATED BONDS -			6.34%	
6 PLUS 400 BASIS POINTS -			4.00%	
7 ROE			10.34%	
8 WEIGHTED COST OF EQUITY	10.34%		10.34%	
9 WEIGHTED COST OF DEBT	0.00%		0.00%	
10 WEIGHTED COST OF CAPITAL			10.34%	

WYODAK RESOURCES DEVELOPMENT CORPORATION
COMPUTATION OF UTILITY TYPE INVESTMENT BASE
FOR TOTAL SALES TO BHP PLANTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006

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LINE NO -----		
1	COAL RECEIPTS FROM BHP	10,728,898
2	COAL RECEIPTS FROM BHP AS ADJUSTED	10,736,931
3	DIFFERENCE IN COAL RECEIPTS - BHP (LINE 1 - LINE 2)	(8,033)
4	ANNUAL RETAIL ENERGY SALES IN SOUTH DAKOTA - MWH	1
5	ANNUAL TOTAL ENERGY SALES - MWH	1
6	PERCENT APPLICABLE TO SOUTH DAKOTA (LINE 4 / LINE 5)	100.00%
7	AFFILIATE COAL ADJUSTMENT (LINE 3 x LINE 6)	(8,033)

Black Hills Power
Gas Storage Calculation
June 2, 2006

Description	MMBTU Amount Per Day	Price Per MMBTU	Extended Amount
Purchase Natural Gas for Storage	7,500	4.97	1,118,250
Purchase Natural Gas for Storage	7,500	5.29	<u>1,190,250</u>
Total Storage Gas for June 2006			2,308,500
	Divided by 2 due to only half the year.		<u><u>\$ 1,154,250</u></u>

Black Hills Power
 Health Care and Pension Benefits Calculation
 December 31, 2005

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	Actual Annual 2005	Projected Annual 2006
Actual Cost per employee for Health Care	8,524.54	8,521.55
Expense per employee for Defined Benefit (Pension)	2,227.37	2,227.37
Expense per employee for Retiree Healthcare	<u>2,060.16</u>	<u>2,060.16</u>
Total Benefits Per Employee	12,812.07	12,809.08
Number of Additional Employees Added from 2005 headcount		9.00
Number of Employees Transferred to the Service Company	<u>(12.80)</u>	
Costs to be Added/(Removed)	<u>(163,994.48)</u>	<u>115,281.72</u>
Net Increase/(Decrease) in Costs		<u>\$ (48,712.76)</u>

Note: The 2005 amounts are based on actual costs per eligible employee. The number of employees transferred to the service company do not equal a whole number due to the fact that 3 employees did not work the entire year during 2005 for BHP, therefore a percentage of their time was used to develop the .80 employee. The 2006 amount for Health Care was developed for the 2006 budget and was added based on that amount. The 2006 amounts for Defined Benefits and Retiree Healthcare are equal to 2005 since the actual amounts for 2006 are not known until the end of the year based on actuarial analysis.

Black Hills Power
 Non-Sufficient Funds and Connection Charge
 Test Year Ended December 31, 2005

Work Order	Description	SD Fees for 2005	SD Only Actual Revenue 2005	Proposed Fees	Proposed Revenue	Increase From 2005
10350	NSF Check Charge	\$ 15.00	27,090	\$ 30.00	54,180 *	27,090
10329	Connection Charges	\$ 10.00	210,590	\$ 20.00	421,180 *	210,590
10327	Reconnect Charges	\$ 10.00	20,970	\$ 20.00	41,940 *	20,970
Grand Total						<u>\$ 258,650</u>

* Proposed revenue calculated by taking the 2005 actual revenue and multiplying it by 2 since the proposed fee also doubled.