

**BLACK HILLS POWER, INC.**  
**Depreciation and Amortization Expense**  
**For the Test Year Ended December 31, 2005**

**Statement J**  
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Line No.	Description	Adjusted Plant in Service	Less: Non-Depreciable Items	Depreciable Plant	Functional Class Depreciation Rate	Adjusted Depreciation Expense	Depreciation/Amortization Expense Per Books	Depreciation Adjustment
1	Steam Production	\$ 253,876,863	\$ 334,000	\$ 253,542,863	2.61%	\$ 6,617,469	\$ 6,908,808	\$ (291,339)
2	Other Production	76,360,249	2,705	76,357,544	3.57%	2,725,964	2,786,978	(61,014)
3	Total Production Plant	330,237,112	336,705	329,900,407		9,343,433	9,695,786	(352,353)
4	Transmission	74,907,365	2,168,983	72,738,382	2.32%	1,687,530	1,545,884	141,646
5	Distribution	222,538,705	1,328,534	221,210,171	3.02%	6,680,547	5,995,234	685,313
6	General	39,944,518	485,791	39,458,727	6.63%	2,616,114	2,154,985	461,129
7	Subtotal Plant in Service	667,627,699	4,320,012	663,307,687		20,327,624	19,391,889	935,735
8	Wyodak, Osage & Kirk Acq. Adj.	4,870,308		4,870,308	3.11%	151,404	151,404	-
9	Total Plant in Service	<u>\$ 672,498,007</u>	<u>\$ 4,320,012</u>	<u>\$ 668,177,995</u>		<u>\$ 20,479,028</u>	<u>\$ 19,543,293</u>	<u>\$ 935,735</u>