

**BLACK HILLS POWER, INC.**  
**Taxes Other than Federal Income Tax**  
**For the Test Year Ended December 31, 2005**

**Statement L**  
**Page 1 of 1**

Line No.	Description	Per Books	Proforma Adjustments	Adjusted Total
<b>Federal Taxes</b>				
1	FICA Tax	\$ 1,351,170	\$ 29,324	\$ 1,380,494
2	Unemployment Tax	18,442	981	19,423
<b>State Taxes</b>				
3	Unemployment Tax	4,857	981	5,838
4	Montana Electric Energy Tax	2,496		2,496
5	Montana PSC Tax	4,879		4,879
6	Wyoming Franchise Taxes	45,696		45,696
7	South Dakota PUC Tax	145,206	14,250	159,456
8	Wyoming PSC Tax	38,004	5,000	43,004
<b>Local Taxes</b>				
9	Property	5,650,000	371,097	6,021,097
10	<b>Total Other Taxes</b>	<u>\$ 7,260,750</u>	<u>\$ 421,632</u>	<u>\$ 7,682,383</u>

**BLACK HILLS POWER, INC.**  
**Adjustments Other than Federal Income Tax**  
**For the Test Year Ended December 31, 2005**

**Schedule L-1**  
**Page 1 of 1**

Line No.	Reference	Description	Amount
<u>FICA Tax Adjustment</u>			
1	Sched H-1	Net O&M Payroll Changes	560,387
2		FICA Tax Rate	<u>7.65%</u>
		Additional FICA Tax on O&M Wage Increase	42,870
		Remove FICA Tax on Change in Control Payments	<u>(13,546)</u>
3		Adjustment to FICA Tax	<u>\$ 29,324</u>
<u>Unemployment Tax Adjustment</u>			
4		O&M Payroll Changes	560,387
5		Estimated Blended Tax Rate	<u>0.35%</u>
6		Adjustment to Unemployment Tax	<u>\$ 1,961</u>
7		Federal Adjustment	\$ 981
8		State Adjustment	\$ 981
<u>Property Tax Adjustment</u>			
9	Stmt D. pg 2	12 month Average Acct. # 106	5,477,978
10	Stmt D. pg 2	Subsequent/Expected Closures	<u>19,427,860</u>
			24,905,838
11		Effective Blended Tax Rate	<u>1.49%</u>
12		Total Property Tax Adjustment	<u>\$ 371,097</u>