

| <u>Line</u> | <u>Description</u> | <u>Amount</u> |
|-------------|---|-----------------|
| | (a) | (b) |
| 1 | Average Rate Base | \$ 352,991 |
| 2 | Weighted Cost of Long Term Debt | <u>2.85%</u> |
| 3 | Synchronized Interest Expense | 10,060 |
| 4 | South Dakota Interest Expense on LT Debt as filed | <u>9,507</u> |
| 5 | Difference In Interest Expense | 553 |
| 6 | Federal Income Tax Adjustment (35%) | \$ (194) |

SOURCES:

Column b, line 1: BAM-2 Sch 1, column d, line 37
Column b, line 2: BLC-1 Sch1, line 1
Column b, line 3: Line 1 * line 2
Column b, line 4: Exhibit_(TEK-1), Schedule 6b, page 1, Column (1), line 37
Column b, line 5: Line 3 less line 4
Column b, line 6: line 5 times consolidated effective tax rate (35%)