BLACK HILLS POWER, INC. Wyodak O&M Adjustment For the Test Year Ended September 30, 2013

			(a)	(b)	(c) (b) - (a)			
Line	FERC			Pro Forma	(b) - (a) Increase/	Allocation	South Dakota	South Dakota
No.	Acct.	Description	Per Books	Adjusted (Note 1)	(Decrease)	Factor	Percent	Amount
		D Couription	1010000	110)00100 (11010 2)	(o-concess)	- 1000	Tercent	Amount
1		Steam Production Operation						
2	500	Supervision & Engineering	780,661	811,583	30,922	SALWAGPO	89.831%	27,778
3								
4	502	Steam Expense	514,641	669,478	154,837	DPROD	89.831%	139,092
5		"						
6	506	Miscellaneous	455,965	443,468	(12,497)	DPROD	89.831%	(11,226)
7 8		Total Steam Production Operation	1 751 767	1,924,529	173,262			455.644
9		total Steam Production Operation	<u>1,751,267</u>	1,924,529	1/3,202			155,644
10		Steam Production Maintenance						
11	510	Supervision & Engineering	27,435	14,334	(13, 101)	SALWAGPM	89.831%	(11,769)
12				,				(==/=/
13	512	Boilers	1,312,732	1,524,972	212,240	DPROD	89.831%	190,657
14								
15	513	Electric Plant	239,453	351,981	112,528	DPROD	89.831%	101,085
16					(05.404)			
17	514	Miscellaneous Plant	59,538	34,347	(25, 19 1)	DPROD	89.831%	(22,629)
18 19		Total Steam Production Maintenance	1,639,158	1,925,634	286,476			257.244
20		TOTAL STEAM PRODUCTION Mantenance	1,033,130	1,523,034	200,470			257,344
21		Total Steam Production Expense	3,390,425	3,850,163	459,738			412,988
22		•						1,22,555
23								
24								
25	Note 1: These expenses are from the third party operator's billings for the period October 2013 - September 2014.							
26								