

**EXHIBIT \_\_ (LK-13)**

**Docket No. EL14-026**  
**Black Hills Power, Inc.**  
**BHII Alternative Adjustment to Extend Amortization of 69kV Surveying Project Costs to 10 Years**  
**And to Reduce Rate Base for Related ADIT**  
**(\$ Millions)**

	<u>Total Company</u>	<u>South Dakota Retail %</u>	<u>South Dakota Retail</u>
Source: Schedule H-20			
Total Estimated BHP Portion of Costs	0.685		
Company's Proposed Amortization Period in Years	<u>5</u>		
Company's Proposed Annual Amortization Expense	<u>0.137</u>	94.855%	<u>0.130</u>
		Acct 593	
Company's Proposed Unamortized Regulatory Asset	<u>0.548</u>	91.67%	<u>0.502</u>
		SALWAG	
Amortization Expense over 10 Years	<u>0.068</u>	94.855%	<u>0.065</u>
		Acct 593	
Reduction in Amortization Expense - 10 Years	<u>(0.068)</u>	94.855%	<u>(0.065)</u>
		Acct 593	
Increase in Rate Base By Amortizing over 10 Years	<u>0.068</u>	91.67%	<u>0.063</u>
		SALWAG	
ADIT on Remaining Regulatory Asset Balance			
Unamortized Regulatory Asset - 10 Years	0.616		
Federal Income Tax Rate	<u>35.0%</u>		
ADIT on Unamortized Regulatory Asset Balance	<u>(0.216)</u>	91.67%	<u>(0.198)</u>
		SALWAG	
Total Reduction to Rate Base			<u>(0.135)</u>
As Filed Grossed Up ROR			<u>11.43%</u>
Reduction in Return on Rate Base			<u>(0.015)</u>
Reduction in Revenue Requirement			<u>(0.080)</u>