EXHIBIT__(LK-17)

BLACK HILLS POWER, INC.

SD PUC DOCKET: EL-14-026 RATE CASE

REQUEST DATE : April 28, 2014

RESPONSE DATE : July 7, 2014

REQUESTING PARTY: Black Hills Industrial Intervenors

BHII Request No. 11: If not previously provided in response to discovery, please provide a copy of all workpapers and source documents relied on by Mr. Spanos to perform the depreciation study for the depreciation rates proposed in this proceeding, including a copy of all notes, correspondence with the Company and/or its affiliates, and electronic spreadsheets with formulas intact.

Response to BHII Request No. 11:

Attachment 11 provides the workpapers and source documents relied on by Mr. Spanos to perform the depreciation study. These documents include notes and correspondence related to the depreciation study.

Attachments: 11 - Spanos Workpapers

Forecasted Plant Reti	rement Date	S
Coal Plants - BHP		
	ORIGINAL	REVISED
Osage	2014	ok
Ben French	2014	ok
NSI	2014	ok
Wyodak	2030	want to sync with Pacificorp's depr study (John to look at)
NS2	2045	ok
Wygen III (52% ownership)	2060	ok
CT's - BHP		
Diesel Generators	2020	
Frame 5 Gas turbines	2030	ok
CT 1	2050	John, we want to see what the rates would look like using both a 40 year and 45 year life
Lange	2050	John, we want to see what the rates would look like using both a 40 year and 45 year life
CC Unit 1 @ CPGS	2054	ok, 40 years
Coal Plants - CLFP		
Wygen I (76.5% ownership)	2053	2048 we want to use a 45 year life to match what was approved in rate cases
Wygen II	2058	2053 we want to use a 45 year life to match what was approved in rate cases
CT's - CLFP		
CC Unit 1 @ CPGS	2054	2049 we are more comfortable with a 35 year life instead of 40
SC Unit 2 @ CPGS	2054	ok, 40 years