

EXHIBIT __ (LK-20)

Docket No. EL14-026
Black Hills Power, Inc.
BHII Adjustment to Depreciation Expense - Production
(\$ Millions)

Description	As Filed Depreciable Plant In Service	As Filed Depreciation Rate	As Filed Depreciation Expense	BHII Adjusted Depreciation Rate	BHII Adjusted Depreciation Expense	BHII Adjustment Total Company	South Dakota Retail %	BHII Adjustment South Dakota
Steam Production- by Plant								
Ben French	-		-		-	-	89.831%	-
Neil Simpson	-		-		-	-	89.831%	-
Neil Simpson II	153,367,574	2.90%	4,447,660	2.58%	3,956,883	(490,776)	89.831%	(440,869)
Osage	-		-		-	-	89.831%	-
Wygen III	134,929,287	2.64%	3,562,133	2.44%	3,292,275	(269,859)	89.831%	(242,417)
Wyodak	111,009,656	2.86%	3,174,876	2.53%	2,808,544	(366,332)	89.831%	(329,080)
CPGS	92,250,624	3.29%	3,035,046	2.88%	Adjusted in Separate Adjustment		89.831%	-
Other Production	83,199,162	2.50%	2,079,979	2.34%	1,946,860	(133,119)	89.831%	(119,582)
Total Production Plant Sum	574,756,303		16,299,694		12,004,563	(1,260,085)		(1,131,947)
Transmission	109,287,969	2.26%	2,469,908	2.26%	2,469,908	-		-
Distribution	331,966,699	2.70%	8,963,101	2.70%	8,963,101	-		-
General	50,440,557	4.62%	1,635,464	4.62%	1,635,464	-		-
Other Utility Plant	27,796,131	7.65%	2,126,404	7.65%	2,126,404	-		-
Subtotal Plant in Service Sum	1,094,247,659		31,494,570		27,199,439	(1,260,085)		(1,131,947)
Plant Acquisition Adjustment	4,870,308	2.00%	97,406	2.00%	97,406	-		-
Total Depreciable Plant In Service	1,099,117,967		31,591,976		27,296,846	(1,260,085)		(1,131,947)
Accumulated Depreciation One Half of Depreciation Expense Reduction (See Statement E Note 3)						(630,043)		
Decrease Accumulated Depreciation for Expense Reduction The Effect Increases Rate Base						630,043	89.831%	565,974
Accumulated Deferred Income Taxes (See Schedule M-2) Book Depreciation Expense Reduction						(1,260,085)		
Federal Income Tax Rate						0.35		
Increase ADIT for Expense Reduction The Effect Decreases Rate Base		(100% of Expense Reduction x tax rate)				(441,030)	89.831%	(396,182)

BLACK HILLS POWER, INC.
BASED ON PLANT IN SERVICE AT DECEMBER 31, 2012

ACCT. (I)	TITLE (II)	NET SALVAGE PERCENT	ORIGINAL COST (III)	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL		COMPOSITE REMAIN LIFE (IX)
						AMOUNT (X)	PERCENT (XI)	
STEAM PRODUCTION PLANT								
BEN FRENCH STATION								
311.00	Structures & Improvements	(28)	2,251,067	2,470,217	411,149	225,045	10.00%	1.8
312.01	Boiler Plant Equipment	(28)	6,842,536	6,971,855	1,786,590	985,304	14.40%	1.8
314.00	Turbogenerator Units	(28)	3,956,116	3,267,891	1,795,937	987,811	24.97%	1.8
315.00	Accessory Electrical Equipment	(28)	756,487	817,196	151,107	83,050	10.98%	1.8
316.00	Misc. Power Plant Equip.	(28)	461,438	529,424	61,216	33,837	7.33%	1.8
	Total		<u>14,267,643</u>	<u>14,056,583</u>	<u>4,205,999</u>	<u>2,315,047</u>	16.23%	1.8
NEIL SIMPSON I								
311.00	Structures & Improvements	(13)	2,263,790	2,055,490	502,593	275,250	12.16%	1.8
312.01	Boiler Plant Equipment	(13)	14,327,825	10,348,851	5,841,591	3,210,557	22.41%	1.8
314.00	Turbogenerator Units	(13)	3,916,967	2,797,900	1,628,273	896,130	22.88%	1.8
315.00	Accessory Electrical Equipment	(13)	1,334,432	622,246	885,662	484,612	36.32%	1.8
316.00	Misc. Power Plant Equip.	(13)	424,995	434,602	45,643	25,339	5.96%	1.8
	Total		<u>22,268,009</u>	<u>16,259,089</u>	<u>8,903,762</u>	<u>4,891,888</u>	21.97%	1.8
NEIL SIMPSON II								
311.00	Structures & Improvements	(5)	15,863,029	5,523,394	11,132,787	365,194	2.30%	30.5
312.01	Boiler Plant Equipment	(5)	76,897,107	26,330,450	54,411,512	1,962,062	2.55%	27.7
314.00	Turbogenerator Units	(5)	41,534,098	11,029,471	32,581,332	1,146,664	2.76%	28.4
315.00	Accessory Electrical Equipment	(5)	8,429,093	2,511,631	6,338,917	205,937	2.44%	30.8
316.00	Misc. Power Plant Equip.	(5)	875,989	165,386	754,403	28,132	3.21%	26.8
	Total		<u>143,599,317</u>	<u>45,560,332</u>	<u>105,218,951</u>	<u>3,707,989</u>	2.58%	28.4
OSAGE								
311.00	Structures & Improvements	(22)	4,233,378	4,422,755	741,966	406,009	9.59%	1.8
312.01	Boiler Plant Equipment	(22)	7,454,702	7,272,558	1,822,179	1,005,395	13.49%	1.8
314.00	Turbogenerator Units	(22)	4,780,168	4,641,657	1,190,148	656,960	13.74%	1.8
315.00	Accessory Electrical Equipment	(22)	1,054,888	1,198,790	88,173	48,528	4.60%	1.8
316.00	Misc. Power Plant Equip.	(22)	455,951	459,478	96,762	53,529	11.74%	1.8
	Total		<u>17,979,086</u>	<u>17,995,238</u>	<u>3,939,248</u>	<u>2,170,421</u>	12.07%	1.8
WY GEN 3								
311.00	Structures & Improvements	(5)	6,799,494	417,254	6,722,214	154,038	2.27%	43.6
312.01	Boiler Plant Equipment	(5)	57,567,754	4,343,796	56,102,346	1,402,492	2.44%	40.0
314.00	Turbogenerator Units	(5)	58,398,596	3,202,879	58,115,647	1,452,700	2.49%	40.0
315.00	Accessory Electrical Equipment	(5)	6,737,220	377,879	6,696,202	151,739	2.25%	44.1
316.00	Misc. Power Plant Equip.	(5)	709,060	28,882	715,652	19,855	2.80%	36.0
	Total		<u>130,212,144</u>	<u>8,370,690</u>	<u>128,352,061</u>	<u>3,180,824</u>	2.44%	40.4
WYODAK								
311.00	Structures & Improvements	(5)	9,164,990	7,214,391	2,408,848	96,421	1.05%	25.0

BLACK HILLS POWER, INC.
BASED ON PLANT IN SERVICE AT DECEMBER 31, 2012

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						AMOUNT (X)	PERCENT (XI)	
312.01	Boiler Plant Equipment	(5)	76,887,888	29,347,729	51,384,554	2,124,531	2.76%	24.2
313.00	Engines and Generators	(5)	341,748	216,828	142,008	5,696	1.67%	24.9
314.00	Turbogenerator Units	(5)	15,192,791	5,557,047	10,395,383	432,110	2.84%	24.1
315.00	Accessory Electrical Equipment	(5)	6,616,783	5,008,048	1,939,574	77,777	1.18%	24.9
316.00	Misc. Power Plant Equip.	(5)	1,007,315	427,522	630,158	27,850	2.76%	22.6
Total			<u>109,211,515</u>	<u>47,771,565</u>	<u>66,900,525</u>	<u>2,764,385</u>	2.53%	24.2
Total Steam Production			<u>437,537,714</u>	<u>150,013,497</u>	<u>317,520,546</u>	<u>19,030,554</u>	4.35%	16.7
Other Production Plant								
BEN FRENCH CT								
341.00	Structures & Improvements	(5)	22,448	18,574	4,997	322	1.43%	15.5
342.00	Fuel Holders and Accessories	(5)	1,375,822	903,454	541,159	34,011	2.47%	15.9
344.10	Generators	(5)	16,549,367	12,793,447	4,583,388	322,302	1.95%	14.2
345.00	Accessory Electrical Equip.	(5)	672,969	427,262	279,355	25,029	3.72%	11.2
346.00	Misc. Power Plant Equip.	(5)	14,718	12,177	3,277	419	2.85%	7.8
Total			<u>18,635,323</u>	<u>14,154,914</u>	<u>5,412,176</u>	<u>382,083</u>	2.05%	14.2
BEN FRENCH DIESEL								
342.00	Fuel Holders and Accessories	(5)	51,864	47,265	7,192	995	1.92%	7.2
344.10	Generators	(5)	828,869	774,635	95,677	14,845	1.79%	6.4
345.00	Accessory Electrical Equip.	(5)	110,823	60,434	55,931	8,398	7.58%	6.7
Total			<u>991,557</u>	<u>882,334</u>	<u>158,800</u>	<u>24,238</u>	2.44%	6.6
LANGE CT								
341.00	Structures & Improvements	(5)	324,886	102,053	239,078	7,174	2.21%	33.3
342.00	Fuel Holders and Accessories	(5)	1,722,516	526,052	1,282,590	43,258	2.51%	29.6
344.10	Generators	(5)	26,182,995	9,824,794	17,667,351	593,903	2.27%	29.7
345.00	Accessory Electrical Equip.	(5)	2,095,868	792,608	1,408,054	50,943	2.43%	27.6
346.00	Misc. Power Plant Equip.	(5)	16,612	6,306	11,136	527	3.17%	21.1
Total			<u>30,342,878</u>	<u>11,251,813</u>	<u>20,608,209</u>	<u>695,805</u>	2.29%	29.6
NEIL SIMPSON CT								
341.00	Structures & Improvements	(5)	176,359	78,850	106,327	3,405	1.93%	31.2
342.00	Fuel Holders and Accessories	(5)	2,116,073	616,956	1,604,921	56,038	2.65%	28.6
344.10	Generators	(5)	25,644,954	8,133,641	18,793,561	660,704	2.58%	28.4
345.00	Accessory Electrical Equip.	(5)	1,987,600	927,847	1,159,133	45,006	2.26%	25.8
346.00	Misc. Power Plant Equip.	(5)	51,539	24,278	29,838	1,316	2.55%	22.7
Total			<u>29,976,525</u>	<u>9,781,572</u>	<u>21,693,780</u>	<u>766,469</u>	2.56%	28.3
Total Other Production Plant			<u>79,946,282</u>	<u>36,070,633</u>	<u>47,872,965</u>	<u>1,868,595</u>	2.34%	25.6