

EXHIBIT __ (LK-7)

Docket No. EL14-026
Black Hills Power, Inc.

BHII Adjustment to Remove Estimated Decommissioning Costs as a Regulatory Asset
(\$ Millions)

	<u>Total Company</u>	<u>South Dakota Retail %</u>	<u>South Dakota Retail</u>
Source: Schedule J-2			
Company's Estimated Decommissioning Costs			
Ben French	3.960		
Osage Units 1-3	3.952		
Neil Simpson	2.975		
Total Estimated Costs Set Up as Regulatory Asset	<u>10.887</u>		
Company's Proposed Amortization Period in Years	<u>5</u>		
Company's Proposed Annual Amortization Expense	<u>2.177</u>	89.83%	<u>1.956</u>
Company's Proposed Unamortized Regulatory Asset	<u>8.709</u>	89.83% PRODPLT	<u>7.824</u>
Remove Annual Amortization Expense for Estimated Decommissioning Costs	<u>(2.177)</u>	89.83% PRODPLT	<u>(1.956)</u>
Remove Unamortized Regulatory Asset for Estimated Decommissioning Costs	<u>(8.709)</u>	89.83% PRODPLT	<u>(7.824)</u>