

<u>Line</u>	<u>Description</u>	<u>Total Company Amount</u>	<u>Allocation Factor</u>	<u>South Dakota Percent</u>	<u>South Dakota Amount</u>
	(a)	(b)	(c)	(d)	(e)
1	Costs Related to Neil Simpson Complex Common Steam Facilities				
2	Labor and Benefits	\$ 2,245,120			
3	Materials	315,254			
4	Outside Services	858,509			
5	Travel	137,721			
6	Common Utilities	220,910			
7	Office Expenses	289,818			
8	Other	71,041			
9	Total Costs	4,138,373			
10					
11	Black Hills Power Plant Capacity (MW)	147.20			
12	Cheyenne Light Power Plant Capacity (MW)	95.00			
13	MDU, City of Gillette & Other Power Plant Capacity (MW)	142.80			
14	Total Capacity to be Managed (MW)	385.00			
15					
16	Black Hills Power Percent of Capacity	38.23%			
17					
18	Amount to be Charged to Black Hills Power	\$ 1,582,100			
19					
20	Black Hills Power Per Books Costs	\$ 1,528,006			
21					
22	Common Steam Facilities Adjustment	\$ 54,094	DPROD	89.831%	\$ 48,593

SOURCES:

Column b, line 2: Email from Jon Thurber on 10/14/14
Column b, lines 3-8: Supplemental Response to Staff DR 2-42, Attachment 2-42 Neil Simpson Complex Common Steam
Column b, line 9: sum of lines 2-8
Column b, line 11: Schedule H-17, line 14 (changed Neil Simpson II from 91 MW to 90 MW per Staff DR 4-32)
Column b, line 12: Schedule H-17, line 18
Column b, line 13: Schedule H-17, line 23 (changed Wygen I from 85 MW to 90 MW per Staff DR 4-32)
Column b, line 14: sum of lines 11-13
Column b, line 16: line 11 / line 14
Column b, line 18: line 9 * line 16
Column b, line 20: Schedule H-17, line 32
Column b, line 22: line 18 - line 20
Column c, line 22: Schedule N-1, page 12, column b, line 20
Column d, line 22: Schedule N-1, page 27, column d, line 5
Column e, line 22: column b * column d