

Line	Description	SD Electric Amount
	(a)	(b)
1	Depreciation Expense	
2	Environmental Projects	\$ 187,795
3	Wind VIII	485,598
4	Capital Projects in 2014	25,701
5	Sales Growth	-
6	Annualize impact of 2013 depreciation study	(417,690)
7	Generating station retirement	(35,833)
8	Total Depreciation Expense	<u>\$ 245,572</u>

SOURCES:

Column b, line 2: BAM-2, page 1, column b, line 2
Column b, line 3: BAM-4, page 1, column b, line 2
Column b, line 4: BAM-3, page 1, column b, line 10
Column b, line 5: Adjustment rejected
Column b, line 6: RRT 1.1, Workpaper RRT 8
Column b, line 7: PJS-3, Sch 6, line 20
Column b, line 8: sum of lines 2-7