

| Line | Description | SD Electric Amount |
|------|---|-----------------------|
| | (a) | (b) |
| 1 | Depreciation Expense | |
| 2 | Environmental Projects | \$ 187,795 |
| 3 | Wind VIII | 255,909 |
| 4 | Capital Projects in 2014 | 20,964 |
| 5 | Sales Growth | - |
| 6 | Annualize impact of 2013 depreciation study | (417,690) |
| 7 | Generating station retirement | (35,833) |
| 8 | Total Depreciation Expense | <u>\$ 11,146</u> |

SOURCES:

Column b, line 2: BAM-2, page 1, column b, line 2
Column b, line 3: BAM-8, page 1, column b, line 2
Column b, line 4: BAM-7, 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