

| <u>Line</u> | <u>Description</u> | <u>Amount</u> |
|-------------|--|------------------|
| | (a) | (b) |
| | Operations and Maintenance: | |
| 1 | Walter Scott O&M Elimination | \$ (4,208,152) |
| 2 | Riverside O&M Elimination | (5,689,976) |
| 3 | Total O&M Elimination | (9,898,128) |
| 4 | South Dakota O&M Percentage | 0.85% |
| 5 | South Dakota O&M Adjustment | (84,134) |
| | Other Tax Expense: | |
| 6 | Walter Scott Other Tax Expense Elimination | \$ (373,907) |
| 7 | South Dakota Other Tax Expense Percentage | 0.98% |
| 8 | South Dakota Other Tax Expense Adjustment | (3,664) |
| | Plant in Service: | |
| 9 | Walter Scott Unit 1 Retirement | \$ (90,302) |
| 10 | Walter Scott Unit 2 Retirement | (396,565) |
| 11 | Total | (486,867) |
| | Accumulated Depreciation: | |
| 12 | Walter Scott Unit 1 Retirement | \$ (94,001) |
| 13 | Walter Scott Unit 2 Retirement | (378,798) |
| 14 | Total | (472,799) |
| | Accumulated Deferred Income Tax: | |
| 15 | Walter Scott Unit 1 Retirement | \$ (29) |
| 16 | Walter Scott Unit 2 Retirement | 6,327 |
| 17 | Total | 6,298 |
| | Depreciation Expense | |
| 18 | Walter Scott Unit 1 Retirement | \$ (3,191) |
| 19 | Walter Scott Unit 2 Retirement | (32,642) |
| 20 | Total | (35,833) |

Sources:

Line 1: Workpaper RRT 11 Revised, column b, line 14
Line 2: 5,622,321 (Workpaper RRT 11 Revised, column d, line 14)
+ (45,388) + (22,267) (email from Rick Tunning on 3/27/15)
Line 3: Line 1 + Line 2
Line 4: Workpaper RRT 11 Revised, column e, line 15
Line 5: Line 3 * Line 4
Line 6: Workpaper RRT 11 Revised, column b, line 20
Line 7: Workpaper RRT 11 Revised, column e, line 21
Line 8: Line 6 * Line 7
Line 9: Attachment 3-17, WS1 tab, column b, line 21
with revised plant retirement %s in email from Mary Jo Anderson on 4/3/15
Line 10: Attachment 3-17, WS2 tab, column b, line 21
with revised plant retirement %s in email from Mary Jo Anderson on 4/3/15
Line 11: Line 9 + Line 10
Line 12: Attachment 3-17, WS1 tab, column b, line 42
with revised plant retirement %s in email from Mary Jo Anderson on 4/3/15
Line 13: Attachment 3-17, WS2 tab, column b, line 42
with revised plant retirement %s in email from Mary Jo Anderson on 4/3/15
Line 14: Line 12+ Line 13
Line 15: Attachment 3-17, WS1 tab, column i, line 42
with revised plant retirement %s in email from Mary Jo Anderson on 4/3/15
Line 16: Attachment 3-17, WS2 tab, column i, line 42
with revised plant retirement %s in email from Mary Jo Anderson on 4/3/15
Line 17: Line 15 + Line 16
Line 18: Exhibit MJA 1.1, WP G, pg 9, column b, line 38
with revised plant retirement %s in email from Mary Jo Anderson on 4/3/15
Line 19: Exhibit MJA 1.1, WP G, pg 12, column b, line 38
with revised plant retirement %s in email from Mary Jo Anderson on 4/3/15
Line 20: Line 18 + Line 19