

<u>Line</u>	<u>Description</u>	<u>South Dakota</u> <u>Amount</u>
	(a)	(b)
	<b>Operating Income</b>	
1	Depreciation Expense	\$ 462,519
2	Deferred Income Tax	\$ (129,653)
3	Federal Income Tax	\$ (17,736)
	<b>Rate Base</b>	
4	Plant - Production	\$ 11,921,167
5	Depreciation Reserve - Production	\$ 4,315,828
6	Accumulated Deferred Income Tax	\$ 2,339,332

**Sources:**

Lines 1 and 2: Email from Benjamin Halama on 3/23/23, "SD Plant Annualization Wind Farms"

Line 3: -\$84,457 (email from Benjamin Halama on 3/23/23, "SD Plant Annualization Wind Farms") x 21% tax

Lines 4 through 6: Email from Benjamin Halama on 3/23/23, "SD Plant Annualization Wind Farms Rate Base"