

Line	Description	Effective Tax Rate	SD Electric Proforma Plant Balance	SD Electric Proforma Ad Valorem Tax	SD Electric Per Books Ad Valorem Tax	SD Electric Proforma Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1	Production	0.6399%	\$ 23,729,699	\$ 151,846	\$ 130,703	\$ 21,143
2	Transmission	0.7062%	45,615,075	322,134	279,912	42,222
3	Distribution	0.6915%	22,566,790	156,049	147,353	8,696
4	General	1.9627%	2,466,367	48,407	39,325	9,082
5	Common	0.5958%	2,827,974	16,849	14,052	2,797
6	Intangible	0.0000%	2,640,697	-	-	-
7	Total Ad Valorem Taxes		<u>\$ 99,846,602</u>	<u>\$ 695,285</u>	<u>\$ 611,345</u>	<u>\$ 83,940</u>

**Sources:**

Line 7: sum of lines 1 through 6  
Columns b & e: Statement L, Schedule L-1, Page 1 of 4  
Column c, line 1: BAM-3, column f, line 28 + line 89, less Heskett Steam (line 6), Coyote (line 15), & Thunder Spirit I & II (lines 82 & 89).  
(Heskett and Coyote steam production taxes through ND Coal Conversion tax. Thunders Spirit taxes through ND Wind Generation tax.)  
Column c, line 2: BAM-3, column f, line 99  
Column c, line 3: BAM-3, column f, line 112  
Column c, line 4: BAM-3, column f, line 131  
Column c, line 5: BAM-3, column f, line 150  
Column c, line 6: BAM-3, column f, line 132 + line 151  
Column d, lines 1-6: column b times column c  
Column f, line 1-6: column d less column e