

Line	Description (a)	OTP Total Company Amount (b)	Allocation Factor (c)	Allocation Percent (d)	South Dakota Amount (e)
Plant in Service					
Production					
1	Base Demand	\$ -	E1	9.79517%	\$ -
2	Peak Demand (31.260% - Wind)	69,768,890	D1	10.76217%	7,508,647
3	Base Energy (68.740% - Wind)	153,420,137	E2	9.57047%	14,683,028
4	Total Production	<u>\$ 223,189,027</u>			<u>\$ 22,191,675</u>
5	Transmission	\$ 23,772,549	D2	10.69440%	\$ 2,542,331
Distribution					
6	Primary Demand		D3	12.60509%	\$ -
7	Secondary Demand		D4	10.86462%	-
8	Primary Customer		C2	8.93027%	-
9	Secondary Customer		C3	8.92835%	-
10	Streetlighting		C4	7.29629%	-
11	Area Lighting		C5	7.87004%	-
12	Meters	15,995,749	C6	9.31656%	1,490,254
13	Load Management		C9	9.63518%	-
14	Total Distribution	<u>15,995,749</u>			<u>\$ 1,490,254</u>
General					
15	Production (33.68%)	\$ 1,127,968	P10	9.98202%	112,594
16	Transmission (17.48%)	\$ 585,482	D2	10.69440%	62,614
17	Distribution (30.77%)	\$ 1,030,510	P60	10.51243%	108,332
18	Customer Accounting (13.55%)	\$ 453,793	OXC	8.92975%	40,523
19	Customer Service (4.51%)	\$ 150,863	OXI	8.90567%	13,435
20	Total General	<u>\$ 3,348,616</u>			<u>\$ 337,498</u>
21	Intangible	\$ 8,172,220	P90	10.07797%	823,594
22	Total Plant in Service	<u>\$ 274,478,161</u>			<u>\$ 27,385,352</u>
Accumulated Depreciation					
Production					
23	Base Demand	\$ -	E1	9.79520%	\$ -
24	Peak Demand (31.260% - Wind)	1,203,742	D1	10.76220%	129,549
25	Base Energy (68.740% - Wind)	2,646,999	E2	9.57050%	253,331
26	Total Production	<u>\$ 3,850,741</u>			<u>\$ 382,880</u>
27	Transmission	\$ 199,127	D2	10.69440%	21,295
28	Distribution	\$ 973,083	P60	10.51384%	102,308
29	General	\$ 72,898	P90	10.07841%	7,347
30	Intangible	\$ 1,049,572	P90	10.07841%	105,780
31	Total Accumulated Depreciation	<u>\$ 6,145,421</u>			<u>\$ 619,610</u>
32	Accumulated Deferred Income Tax	<u>\$ (4,903,415)</u>	NEPISEXDA	10.24220%	\$ (502,218)
33	Total Average Rate Base	<u>\$ 273,236,155</u>			<u>\$ 27,267,960</u>

SOURCES:

Column b: BAM-2 Schedule 2
Columns c & d: Workpaper TY-01
Column e: Column b * Column d

Line	Description	OTP Total Company Amount	Allocation Factor	Allocation Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
<u>Operating Expense</u>					
Production Expense					
1	Base Demand	\$ -	E1	9.79517%	\$ -
2	Peak Demand (31.260% - Wind)	46,734	D1	10.76217%	5,030
3	Base Energy (68.740% - Wind)	102,766	E2	9.57047%	9,835
4	Total Production Expense	<u>\$ 149,500</u>			<u>\$ 14,865</u>
5	Transmission Expense	\$ -	D2	10.69440%	\$ -
Distribution Expense					
6	Primary Demand		D3	12.60509%	\$ -
7	Secondary Demand		D4	10.86462%	-
8	Primary Customer		C2	8.93027%	-
9	Secondary Customer		C3	8.92835%	-
10	Streetlighting		C4	7.29629%	-
11	Area Lighting		C5	7.87004%	-
12	Meters	1,150,730	C6	9.31656%	107,208
13	Load Management		C9	9.63518%	-
14	Total Distribution Expense	<u>1,150,730</u>			<u>107,208</u>
15	Total Operating Expense	<u>\$ 1,300,230</u>			<u>\$ 122,073</u>
<u>Depreciation Expense</u>					
Production Depreciation					
16	Base Demand	-	E1	9.79520%	\$ -
17	Peak Demand (31.260% - Wind)	\$ 2,331,418	D1	10.76220%	250,912
18	Base Energy (68.740% - Wind)	5,126,733	E2	9.57050%	490,654
19	Total Production Depreciation	<u>\$ 7,458,151</u>			<u>\$ 741,566</u>
20	Transmission Depreciation	\$ 372,028	D2	10.69440%	\$ 39,786
21	Distribution Depreciation	\$ 1,492,160	P60	10.51384%	\$ 156,883
22	General Depreciation	\$ 108,352	P90	10.07841%	\$ 10,920
23	Intangible Depreciation	\$ 1,678,909	P90	10.07841%	\$ 169,207
24	Total Depreciation Expense	<u>\$ 11,109,600</u>			<u>\$ 1,118,362</u>
25	Property Taxes	<u>\$ 1,127,699</u>	NEPISEXDA	10.24220%	\$ 115,501
26	Production Tax Credits	<u>\$ (29,296,237)</u>	E2	9.57050%	\$ (2,803,796)

SOURCES:

Column b: BAM-2 Schedule 2
Columns c & d: Workpaper TY-01
Column e: Column b * Column d