

Line	Description	Allocation Factor	Allocation Percentage
	(a)	(b)	(c)
1	Electric Plant in Service		
2	Intangible Plant		
3	30100 - Intangible - Organization	SALWAGES	88.61%
4	30200 - Intangible - Franchises & consents	PTDPLT	88.88%
5	30300 - Intangible - Miscellaneous	PTDPLT	88.88%
6	30305 - Intangible - Cloud Computing	PTDPLT	88.88%
7			
8	Production Plant		
9	Steam Production Plant		
10	31001 - Steam - Land	DPROD	85.86%
11	31002 - Steam - Land Rights	DPROD	85.86%
12	31100 - Steam - Structures & Improvements - Ben French	DPROD	85.86%
13	31100 - Steam - Structures & Improvements - Wygen III	DPROD	85.86%
14	31100 - Steam - Structures & Improvements - Neil Simpson II	DPROD	85.86%
15	31100 - Steam - Structures & Improvements - Neil Simpson I	DPROD	85.86%
16	31100 - Steam - Structures & Improvements - Osage	DPROD	85.86%
17	31100 - Steam - Structures & Improvements - Wyodak	DPROD	85.86%
18	31105 - Steam - Land Improvements - Ben French	DPROD	85.86%
19	31105 - Steam - Land Improvements - Neil Simpson II	DPROD	85.86%
20	31105 - Steam - Land Improvements - Wygen III	DPROD	85.86%
21	31201 - Steam - Boiler Plant Equipment - Ben French	DPROD	85.86%
22	31201 - Steam - Boiler Plant Equipment - Wygen III	DPROD	85.86%
23	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	DPROD	85.86%
24	31201 - Steam - Boiler Plant Equipment - Osage	DPROD	85.86%
25	31201 - Steam - Boiler Plant Equipment - Wyodak	DPROD	85.86%
26	31202 - Steam - Boiler Pollution Control - Neil Simpson II	DPROD	85.86%
27	31202 - Steam - Boiler Pollution Control - Wygen III	DPROD	85.86%
28	31300 - Steam - Generators - Wyodak	DPROD	85.86%
29	31400 - Steam - Turbogen Units - Ben French	DPROD	85.86%
30	31400 - Steam - Turbogen Units - Wygen III	DPROD	85.86%
31	31400 - Steam - Turbogen Units - Neil Simpson II	DPROD	85.86%
32	31400 - Steam - Turbogen Units - Neil Simpson I	DPROD	85.86%
33	31400 - Steam - Turbogen Units - Osage	DPROD	85.86%
34	31400 - Steam - Turbogen Units - Wyodak	DPROD	85.86%
35	31500 - Steam - Accessory Electric Equipment - Ben French	DPROD	85.86%
36	31500 - Steam - Accessory Electric Equipment - Wygen III	DPROD	85.86%
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	DPROD	85.86%
38	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	DPROD	85.86%
39	31500 - Steam - Accessory Electric Equipment - Osage	DPROD	85.86%
40	31500 - Steam - Accessory Electric Equipment - Wyodak	DPROD	85.86%
41	31510 - Steam - Computer Hardware	DPROD	85.86%
42	31510 - Steam - Computer Hardware - Neil Simpson II	DPROD	85.86%
43	31520 - Steam - Computer Software	DPROD	85.86%
44	31520 - Steam - Computer Software - Neil Simpson II	DPROD	85.86%
45	31530 - Steam - Communication Equipment	DPROD	85.86%
46	31530 - Steam - Communication Equipment - Neil Simpson II	DPROD	85.86%
47	31600 - Steam - Miscellaneous - Ben French	DPROD	85.86%
48	31600 - Steam - Miscellaneous - Wygen III	DPROD	85.86%
49	31600 - Steam - Miscellaneous - Neil Simpson II	DPROD	85.86%
50	31600 - Steam - Miscellaneous - Neil Simpson I	DPROD	85.86%

Line	Description	Allocation Factor	Allocation Percentage
	(a)	(b)	(c)
51	31600 - Steam - Miscellaneous - Osage	DPROD	85.86%
52	31600 - Steam - Miscellaneous - Wyodak	DPROD	85.86%
53			
54	Wind Production Plant		
55	33821 - Wind - Structures - Corriedale	DIRECT	90%
56	33823 - Wind - Wind Turbines	DIRECT	90%
57	33824 - Wind - Wind Tower	DIRECT	90%
58	33826 - Wind - Collector System	DIRECT	90%
59	33832 - Wind - Communications Equipment	DIRECT	90%
60			
61	Other Production Plant		
62	34001 - Land	DPROD	85.86%
63	34100 - Structures - Cheyenne Prairie	DPROD	85.86%
64	34100 - Structures - Neil Simpson	DPROD	85.86%
65	34100 - Structures - Ben French Diesel # 1 - 5	DPROD	85.86%
66	34100 - Structures - Ben French CTs # 1 - 4	DPROD	85.86%
67	34100 - Structures - Lange I CT	DPROD	85.86%
68	34100 - Structures - Lange II RICE	DPROD	85.86%
69	34100 - Structures - Corriedale	DPROD	85.86%
70	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	DPROD	85.86%
71	34200 - Other Fuel Holders & Accessories - Neil Simpson	DPROD	85.86%
72	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	DPROD	85.86%
73	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	DPROD	85.86%
74	34200 - Other Fuel Holders & Accessories - Lange I CT	DPROD	85.86%
75	34200 - Other Fuel Holders & Accessories - Lange II RICE	DPROD	85.86%
76	34300 - Prime Movers	DPROD	85.86%
77	34410 - Generators - Cheyenne Prairie	DPROD	85.86%
78	34410 - Generators - Neil Simpson	DPROD	85.86%
79	34410 - Generators - Ben French Diesel #1 - 5	DPROD	85.86%
80	34410 - Generators - Ben French CTs #1 - 4	DPROD	85.86%
81	34410 - Generators - Corriedale	DPROD	85.86%
82	34410 - Generators - Lange I CT	DPROD	85.86%
83	34410 - Generators - Lange II RICE	DPROD	85.86%
84	34420 - Generators - Rotatable - Cheyenne Prairie	DPROD	85.86%
85	34500 - Accessory Electric Equipment - Cheyenne Prairie	DPROD	85.86%
86	34500 - Accessory Electric Equipment - Neil Simpson	DPROD	85.86%
87	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	DPROD	85.86%
88	34500 - Accessory Electric Equipment - Ben French CTs #1-4	DPROD	85.86%
89	34500 - Accessory Electric Equipment - Corriedale	DPROD	85.86%
90	34500 - Accessory Electric Equipment - Lange I CT	DPROD	85.86%
91	34500 - Accessory Electric Equipment - Lange II RICE	DPROD	85.86%
92	34510 - Computer Hardware	DPROD	85.86%
93	34520 - Computer Software	DPROD	85.86%
94	34530 - Communications Equipment - Cheyenne Prairie	DPROD	85.86%
95	34530 - Communications Equipment - Neil Simpson	DPROD	85.86%
96	34530 - Communications Equipment - Ben French Diesel #1 - 5	DPROD	85.86%
97	34530 - Communications Equipment - Ben French CTs #1-4	DPROD	85.86%
98	34530 - Communications Equipment - Lange I CT	DPROD	85.86%
99	34530 - Communications Equipment - Lange II RICE	DPROD	85.86%
100	34530 - Communications Equipment	DPROD	85.86%

Line	Description	Allocation Factor	Allocation Percentage
	(a)	(b)	(c)
101	34534 - Accessory Electric Equipment - Corriedale	DPROD	85.86%
102	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	DPROD	85.86%
103	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	DPROD	85.86%
104	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	DPROD	85.86%
105	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	DPROD	85.86%
106	34600 - Miscellaneous Power Plant Equipment - Lange I CT	DPROD	85.86%
107	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	DPROD	85.86%
108			
109	Transmission Plant		
110	35001 - Transmission Land	DTRAN	83.47%
111	35002 - Transmission Land Rights	DTRAN	83.47%
112	35130 - Transmission Communication Equipment	DTRAN	83.47%
113	35200 - Transmission Structures & Improvements	DTRAN	83.47%
114	35205 - Transmission Land Improvements	DTRAN	83.47%
115	35300 - Transmission Sub-Station Equipment	DTRAN	83.47%
116	35300 - Transmission Sub-Station Equipment - CORRIEDALE	DTRAN	83.47%
117	35301 - Transmission Station Equipment - GSU	DTRAN	83.47%
118	35301 - Transmission Station Equipment - GSU - Wygen II	DTRAN	83.47%
119	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	DTRAN	83.47%
120	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	DTRAN	83.47%
121	35301 - Transmission Station Equipment - GSU - CORRIEDALE	DTRAN	83.47%
122	35400 - Transmission Poles & Fixtures	DTRAN	83.47%
123	35500 - Transmission Towers & Fixtures	DTRAN	83.47%
124	35500 - Transmission Towers & Fixtures - CORRIEDALE	DTRAN	83.47%
125	35600 - Transmission Overhead Conductors	DTRAN	83.47%
126	35600 - Transmission Overhead Conductors - CORRIEDALE	DTRAN	83.47%
127	35900 - Transmission Roads & Trails	DTRAN	83.47%
128			
129	Distribution Plant		
130	36001 - Distribution Land	DIRECT	
131	36002 - Distribution Land Rights	DIRECT	
132	36100 - Distribution Structures and Improvements	DIRECT	
133	36105 - Distribution Land Improvements	DIRECT	
134	36200 - Distribution Sub-Station Equipment	DIRECT	
135	36330 - Communication Equipment	DIRECT	
136	36400 - Poles, Towers, and Fixtures	DIRECT	
137	36500 - Overhead Conductors and Devices	DIRECT	
138	36600 - Underground Conduit	DIRECT	
139	36700 - Underground Conductors and Devices	DIRECT	
140	36801 - Line Transformers - Other Equipment	DIRECT	
141	36802 - Line Transformers - Conventional	DIRECT	
142	36803 - Line Transformers - Pad mount	DIRECT	
143	36901 - Services - Overhead	DIRECT	
144	36902 - Services - Underground	DIRECT	
145	37001 - Meters	DIRECT	
146	37004 - Meters - AMI	DIRECT	
147	37100 - Installations on Customers' Premises	DIRECT	
148	37300 - Street Lighting and Signal Systems	DIRECT	
149			
130	General Plant		

Line	Description	Allocation Factor	Allocation Percentage
	(a)	(b)	(c)
131	38901 - Land and Land Rights	SALWAGES	88.61%
132	39001 - Structures and Improvements	SALWAGES	88.61%
133	39001 - General Structures and Improvements - Common	SALWAGES	88.61%
134	39005 - General Land Improvements	SALWAGES	88.61%
135	39005 - General Land Improvements - Common	SALWAGES	88.61%
136	39051 - Structures and Improvements - Leased	SALWAGES	88.61%
137	39101 - Office Furniture and Equipment	SALWAGES	88.61%
138	39103 - Computer Hardware	SALWAGES	88.61%
139	39104 - Computer Software	SALWAGES	88.61%
140	39104 - Computer Software - Common	SALWAGES	88.61%
141	39107 - Ipad Hardware	SALWAGES	88.61%
142	39108 - Furniture & Equipment - Horizon Point	SALWAGES	88.61%
143	39201 - Transportation Equipment - Subunit	SALWAGES	88.61%
144	39202 - Transportation Equipment - Cars	SALWAGES	88.61%
145	39203 - Transportation Equipment - Light Trucks	SALWAGES	88.61%
146	39204 - Transportation Equipment - Medium Trucks	SALWAGES	88.61%
147	39205 - Transportation Equipment - Heavy Trucks	SALWAGES	88.61%
148	39206 - Transportation Equipment - Trailers	SALWAGES	88.61%
149	39300 - Stores Equipment	SALWAGES	88.61%
150	39400 - Tools, Shop and Garage Equipment	SALWAGES	88.61%
131	39410 - Vehicles - Tools and Shop Equipment	SALWAGES	88.61%
132	39500 - Laboratory Equipment	SALWAGES	88.61%
133	39601 - Power Operated Equipment - Short-Life	SALWAGES	88.61%
134	39602 - Power Operated Equipment - Long-Life	SALWAGES	88.61%
135	39700 - Communication Equipment	SALWAGES	88.61%
136	39701 - Computer Hardware	SALWAGES	88.61%
137	39702 - Computer Software	SALWAGES	88.61%
138	39703 - Communication Equipment	SALWAGES	88.61%
139	39710 - Communication Equipment - Towers	SALWAGES	88.61%
140	39800 - Miscellaneous Equipment	SALWAGES	88.61%
141	39808 - Miscellaneous Equipment - Horizon Point	SALWAGES	88.61%
142			
143	Plant Acquisition Adjustment		
144	114 - Plant Acquisition Adjustment	DPROD	85.86%
145			
146	Other Utility Plant		
147	118 - BHSC Allocated Plant - Other Utility Plant (Customer)	CUST	96.67%
148	118 - BHSC Allocated Plant - Other Utility Plant	PTDPLT	88.88%
149			
150	Accumulated Depreciation & Amortization		
151	Intangible	INTANPLT	88.88%
132	Production	PRODPLT	86.04%
133	Transmission	TRANPLT	83.47%
134	Distribution	DIRECT	
135	General	GENLPLT	88.61%
136	Plant Acquisition Adjustment	PRODPLT	86.04%
137	Other Utility Plant	PTDPLT	88.88%
138	Other Utility Plant - Customer Related	CUST	96.67%
139			
140	Additions to Rate Base		

Line	Description	Allocation Factor	Allocation Percentage
	(a)	(b)	(c)
141	Fuel Stocks	ENEFUEL	82.33%
142	Materials & Supplies	TOTPLT	88.86%
143	Prepaid Expenses	OMXFPP	88.82%
144	Cash Working Capital	SALWAGES	88.61%
145	Advanced Tax Collections		
146	Other		
147			
148	Deductions to Rate Base		
149	Customer Deposits	CUSTDEP	96.67%
150	Customer Advances	DIRECT	99.65%
151	Other Rate Base Items - Non Tax	VARIOUS	88.85%
152	Other Rate Base Items - Tax	VARIOUS	88.85%
133	BHSC Allocated Plant ADIT	VARIOUS	88.85%
134			
135	Deductions to Rate Base		
136	Customer Deposits	CUSTDEP	96.67%
137	Customer Advances	DIRECT	99.65%
138	Other Rate Base Items - Non Tax		
139	182315 - Reg Asset - Retiree Healthcare	SALWAGES	88.61%
140	182316 - Reg Asset Pension	SALWAGES	88.61%
141	182375 - Reg Asset LT Other Inc Tax	SALWAGES	88.61%
142	182385 - Reg Asset LT Retiree HC Inc Tax	SALWAGES	88.61%
143	228300 - Benefits Accrual Retiree Healthcare Non-Current	SALWAGES	88.61%
144	228302 - Benefits Accrual Pension	SALWAGES	88.61%
145	228303 - Accrued NQ Pension - PEP	SALWAGES	88.61%
146	228304 - Accrued NQ Pension - SERP	SALWAGES	88.61%
147	242009 - Accrued Benefits Retiree Healthcare Current	SALWAGES	88.61%
148	254010 - Reg Liability Power Plant Maintenance	SALWAGES	88.61%
149	254100 - Reg Liability Long-Term Retiree Healthcare	SALWAGES	88.61%
150	254101 - Reg Liability Pension	SALWAGES	88.61%
151	254200 - Reg Liability Long-Term Pension Income Tax	SALWAGES	88.61%
152	254385 - Reg Liability LT Retiree HC	SALWAGES	88.61%
153	Total Other Rate Base Items - Non Tax		
134	Other Rate Base Items - Tax		
135	190300.DT1000 DTA LT - Vacation	SALWAGES	88.61%
136	190300.DT1010 DTA LT - Bad Debt Reserve	CUST	96.67%
137	190300.DT1020 DTA LT - Employee Group Insurance	SALWAGES	88.61%
138	190300.DT1030 DTA LT - Bonus	SALWAGES	88.61%
139	190300.DT1050 DTA LT - Workmans Compensation	SALWAGES	88.61%
140	190300.DT1108 DTA LT - Production Tax Credit	SALWAGES	88.61%
141	190300.DT1180 DTA LT - PTC Valuation Allowance	SALWAGES	88.61%
142	190300.DT1099 DTA LT - Other	SALWAGES	88.61%
143	190300.DT2020 DTA LT - Retiree Healthcare	SALWAGES	88.61%
144	190300.DT2025 DTA LT - Pep Plan	SALWAGES	88.61%
145	190300.DT2070 DTA LT - PEP (AOCI)	SALWAGES	88.61%
146	190300.DT2092 DTA LT - FAS 109 Other	TOTPLT	88.86%
147	190300.DT3070 DTA LT - Deferred Compensation	SALWAGES	88.61%
148	190300.DT3076 DTA LT - Line Extension Dep Elec	TOTPLT	88.86%
149	190300.DT3090 DTA LT - Pension FAS 87	SALWAGES	88.61%
150	190300.DT4098 DTA LT - Deferred Regulatory	SALWAGES	88.61%

Line	Description	Allocation Factor	Allocation Percentage
	(a)	(b)	(c)
151	190300.DT4120 DTA LT - Pension FAS 158 Liab	SALWAGES	88.61%
152	190300.DT4125 DTA LT - Retirement Health FAS 158 Liab	SALWAGES	88.61%
153	190300.DT4135 DTA LT - INS RESERVE LIAB	SALWAGES	88.61%
154	190300.DT4165 DTA LT - NOL Carryforward	TOTPLT	88.86%
135	190300.DT4415 DTA LT - ALT Fuel Vehicle Credit	TOTPLT	88.86%
136	190300.DT4430 DTA LT - R&D Credit	SALWAGES	88.61%
137	190300.DT4466 DTA LT - PUC Fees	SALWAGES	88.61%
138	190300.DT4470 DTA LT - SERP (AOCl)	SALWAGES	88.61%
139	190998.DT2092 DTA LT - Svc Co FAS 109 Other	TOTPLT	88.86%
140			
141	Regulatory Liabilities		
142	254015.DT5000 - Protected Plant	TOTPLT	88.86%
143	254015.DT5001 - Non Protected Plant - SL	TOTPLT	88.86%
144	254015.DT5001 - Non Protected Plant - ARAM	TOTPLT	88.86%
145	254015.DT5002 - Reg Liab Excess Def NonProt NOL	TOTPLT	88.86%
146	254015.DT5003 - Reg Liab Excess Def NonProt RB	TOTPLT	88.86%
147	254015.DT5004 - Reg Liab Excess Def NonProt Prop NP	TOTPLT	88.86%
148	254015.DT5005 - Reg Liab Excess Def Nonrefund ARAM	TOTPLT	88.86%
149	254998.DT5000 - SVC Co Reg Liab Edit Prot Property	TOTPLT	88.86%
150	254998.DT5001 - SVC Co Reg Liab Edit NonProt Prop	TOTPLT	88.86%
151			
152	Accumulated Deferred Income Taxes - Property		
153	282300.DT4062 - Property LT Accelerated Dep	TOTPLT	88.86%
154	282302.DT4275 - Def Tax Property LT- REG UOP Asset	TOTPLT	88.86%
155	282300.DT4094 - Other Property	TOTPLT	88.86%
136	282300.DT4097 - CWIP	TOTPLT	88.86%
137			
138	Accumulated Deferred Income Taxes - Other		
139	283300.DT2015 DTL LT - Pension Plan	TOTPLT	88.86%
140	283300.DT4040 DTL LT - Prepaid Expenses	SALWAGES	88.61%
141	283300.DT4098 DTL LT - Deferred Regulatory	SALWAGES	88.61%
142	283300.DT4070 DTL LT - Reacquired Bond Loss	SALWAGES	88.61%
143			
144	BHSC Allocated Plant ADIT	TOTPLT	88.86%

Source: Fifth Supplemental Staff 1.1 - Attachment Staff 1.1ez - Stmt N - Cost of Service