

|      |                                                                    |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  | South      | South Dakota CUS |
|------|--------------------------------------------------------------------|------------------------------------------------------------|--------------------------|--------------------------------------------------|----------------------------|------------------------------------------|----------------------------------|-----------------|-------------------------------------------------------|----------------------|--------|------------------|------------|------------------|
|      |                                                                    |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  | Allocation | Transmission     |
|      |                                                                    |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  | Percent    | Amount to Remove |
| Line | Description                                                        | 13 Month Average<br>Plant Balance Ending<br>Sept. 30, 2025 | Pro Forma<br>Adjustments | Adjusted Test<br>Period Ending<br>Sept. 30, 2025 | Excluded from<br>CUS Basis | Adjusted Basis<br>for CUS<br>Allocations | CUS<br>Transmission<br>Allocator | Allocation Rate | Total Company CUS<br>Transmission<br>Amount to Remove | Allocation<br>Factor | (k)    | (l)              |            |                  |
|      | (a)                                                                | (b)                                                        | (c)                      | (d)                                              | (e)                        | (f)                                      | (g)                              | (h)             | (i)                                                   | (j)                  | (k)    | (l)              |            |                  |
| 1    | Transmission Plant                                                 | \$ 299,442,387                                             | \$ 1,320,631             | \$ 300,763,018                                   | \$ (4,715,591)             | \$ 296,047,427                           | TP                               | 86.24%          | \$ (255,322,550)                                      |                      |        |                  |            |                  |
| 2    |                                                                    |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 3    | Transmission Plant                                                 |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 4    | 35001 - Transmission Land                                          | \$ 888,332                                                 | \$ (236,040)             | \$ 652,292                                       | \$ -                       | \$ 652,292                               |                                  | 0.24%           | \$ (613,445)                                          | DTRAN                | 83.47% | \$ (512,043)     |            |                  |
| 5    | 35002 - Transmission Land Rights                                   | \$ 9,448,741.55                                            | \$ (127,112)             | \$ 9,321,630                                     | \$ -                       | \$ 9,321,630                             |                                  | 3.43%           | \$ (8,766,494)                                        | DTRAN                | 83.47% | \$ (7,317,399)   |            |                  |
| 6    | 35130 - Transmission Communication Equipment                       | \$ 2,207,105.05                                            | \$ 557,306               | \$ 2,764,411                                     | \$ -                       | \$ 2,764,411                             |                                  | 1.02%           | \$ (2,589,781)                                        | DTRAN                | 83.47% | \$ (2,170,039)   |            |                  |
| 7    | 35200 - Transmission Structures & Improvements                     | \$ 1,965,334.57                                            | \$ (916,115)             | \$ 1,049,219                                     | \$ -                       | \$ 1,049,219                             |                                  | 0.39%           | \$ (986,734)                                          | DTRAN                | 83.47% | \$ (823,628)     |            |                  |
| 8    | 35205 - Transmission Land Improvements                             | \$ 55,716.77                                               | \$ (4,584)               | \$ 51,133                                        | \$ -                       | \$ 51,133                                |                                  | 0.02%           | \$ (48,087)                                           | DTRAN                | 83.47% | \$ (40,139)      |            |                  |
| 9    | 35300 - Transmission Sub-Station Equipment                         | \$ 69,577,107.51                                           | \$ (22,312,841)          | \$ 47,264,267                                    | \$ -                       | \$ 47,264,267                            |                                  | 17.41%          | \$ (44,449,514)                                       | DTRAN                | 83.47% | \$ (37,102,493)  |            |                  |
| 10   | 35300 - Transmission Sub-Station Equipment - CORRIEDALE            | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | DTRAN                | 83.47% | \$ -             |            |                  |
| 11   | 35301 - Transmission Station Equipment - GSU                       | \$ 3,952,798.30                                            | \$ 87,979                | \$ 4,040,777                                     | \$ (4,040,777)             | \$ -                                     |                                  | 0.00%           | \$ -                                                  | DTRAN                | 83.47% | \$ -             |            |                  |
| 12   | 35301 - Transmission Station Equipment - GSU - Wygen II            | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | DTRAN                | 83.47% | \$ -             |            |                  |
| 13   | 35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle | \$ 674,814.14                                              | \$ -                     | \$ 674,814                                       | \$ (674,814)               | \$ -                                     |                                  | 0.00%           | \$ -                                                  | DTRAN                | 83.47% | \$ -             |            |                  |
| 14   | 35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle   | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | DTRAN                | 83.47% | \$ -             |            |                  |
| 15   | 35301 - Transmission Station Equipment - GSU - CORRIEDALE          | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | DTRAN                | 83.47% | \$ -             |            |                  |
| 16   | 35400 - Transmission Poles & Fixtures                              | \$ 864,826.03                                              | \$ (398,101)             | \$ 466,725                                       | \$ -                       | \$ 466,725                               |                                  | 0.17%           | \$ (438,930)                                          | DTRAN                | 83.47% | \$ (366,375)     |            |                  |
| 17   | 35500 - Transmission Towers & Fixtures                             | \$ 116,218,842.13                                          | \$ 151,923               | \$ 116,370,765                                   | \$ -                       | \$ 116,370,765                           |                                  | 42.86%          | \$ (109,440,479)                                      | DTRAN                | 83.47% | \$ (91,350,049)  |            |                  |
| 18   | 35500 - Transmission Towers & Fixtures - CORRIEDALE                | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | DTRAN                | 83.47% | \$ -             |            |                  |
| 19   | 35600 - Transmission Overhead Conductors                           | \$ 93,581,849.02                                           | \$ (38,433)              | \$ 93,543,416                                    | \$ -                       | \$ 93,543,416                            |                                  | 34.46%          | \$ (87,972,578)                                       | DTRAN                | 83.47% | \$ (73,430,476)  |            |                  |
| 20   | 35600 - Transmission Overhead Conductors - CORRIEDALE              | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | DTRAN                | 83.47% | \$ -             |            |                  |
| 21   | 35900 - Transmission                                               | \$ 6,920.28                                                | \$ -                     | \$ 6,920                                         | \$ -                       | \$ 6,920                                 |                                  | 0.00%           | \$ (6,508)                                            | DTRAN                | 83.47% | \$ (5,432)       |            |                  |
| 22   | Subtotal Transmission Plant                                        | \$ 299,442,387                                             | \$ (23,236,018)          | \$ 276,206,368                                   | \$ (4,715,591)             | \$ 271,490,777                           |                                  |                 | \$ (255,322,550)                                      |                      |        | \$ (213,117,923) |            |                  |
| 23   |                                                                    |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 24   | GENERAL PLANT                                                      |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 25   | General Plant FERC 38901 - 39602                                   | \$ 143,071,247                                             | \$ (598,318)             | \$ 142,472,928                                   | \$ (73,912,394)            | \$ 68,560,534                            | W/S                              | 12.72%          | \$ (8,720,832)                                        |                      |        |                  |            |                  |
| 26   | General Plant FERC 39700 - 39710                                   | \$ 8,117,097                                               | \$ 1,895,154             | \$ 10,012,251                                    | \$ (690,320)               | \$ 9,321,931                             | T&D                              | 34.24%          | \$ (3,191,495)                                        |                      |        |                  |            |                  |
| 27   | General Plant FERC 39800 - 39808                                   | \$ 1,535,073                                               | \$ (169,907)             | \$ 1,365,166                                     | \$ (1,142,395)             | \$ 222,770                               | W/S                              | 12.72%          | \$ (28,336)                                           |                      |        |                  |            |                  |
| 28   | TOTAL GENERAL PLANT                                                | \$ 152,723,417                                             | \$ 1,126,928             | \$ 153,850,345                                   | \$ (75,746,109)            | \$ 78,105,236                            |                                  |                 | \$ (11,940,683)                                       |                      |        |                  |            |                  |
| 29   |                                                                    |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 30   | GENERAL PLANT                                                      |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 31   | General Plant FERC 38901 - 39700                                   |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 32   | 38901 - Land and Land Rights                                       | \$ 5,155,022                                               | \$ (25,283)              | \$ 5,129,739                                     | \$ (5,129,230)             | \$ 509                                   |                                  | 0.00%           | \$ (65)                                               | SALWAGES             | 88.61% | \$ (58)          |            |                  |
| 33   | 39001 - Structures and Improvements                                | \$ 82,928,008                                              | \$ (1,696,963)           | \$ 81,231,045                                    | \$ (57,192,588)            | \$ 24,038,457                            |                                  | 35.43%          | \$ (3,089,421)                                        | SALWAGES             | 88.61% | \$ (2,737,484)   |            |                  |
| 34   | 39001 - General Structures and Improvements - Common               | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | SALWAGES             | 88.61% | \$ -             |            |                  |
| 35   | 39005 - General Land Improvements                                  | \$ 3,587,105                                               | \$ (17,947)              | \$ 3,569,158                                     | \$ (3,564,090)             | \$ 5,068                                 |                                  | 0.01%           | \$ (651)                                              | SALWAGES             | 88.61% | \$ (577)         |            |                  |
| 36   | 39005 - General Land Improvements - Common                         | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | SALWAGES             | 88.61% | \$ -             |            |                  |
| 37   | 39051 - Structures and Improvements - Leased                       | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | SALWAGES             | 88.61% | \$ -             |            |                  |
| 38   | 39101 - Office Furniture and Equipment                             | \$ 2,848,297                                               | \$ (361,050)             | \$ 2,486,347                                     | \$ (234,636)               | \$ 2,251,711                             |                                  | 3.32%           | \$ (289,300)                                          | SALWAGES             | 88.61% | \$ (256,423)     |            |                  |
| 39   | 39103 - Computer Hardware                                          | \$ 1,442,051                                               | \$ 51,001                | \$ 1,493,052                                     | \$ (347,805)               | \$ 1,145,247                             |                                  | 1.69%           | \$ (147,187)                                          | SALWAGES             | 88.61% | \$ (130,420)     |            |                  |
| 40   | 39104 - Computer Software                                          | \$ 514,766                                                 | \$ (880,067)             | \$ (365,301)                                     | \$ -                       | \$ (365,301)                             |                                  | -0.54%          | \$ 46,948                                             | SALWAGES             | 88.61% | \$ 41,600        |            |                  |
| 41   | 39104 - Computer Software - Common                                 | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | SALWAGES             | 88.61% | \$ -             |            |                  |
| 42   | 39107 - Ipad Hardware                                              | \$ -                                                       | \$ 5,592                 | \$ 5,592                                         | \$ -                       | \$ 5,592                                 |                                  | 0.01%           | \$ (719)                                              | SALWAGES             | 88.61% | \$ (637)         |            |                  |
| 43   | 39108 - Furniture & Equipment - Horizon Point                      | \$ 7,481,477                                               | \$ 305,074               | \$ 7,786,551                                     | \$ (7,444,045)             | \$ 342,506                               |                                  | 0.50%           | \$ (44,019)                                           | SALWAGES             | 88.61% | \$ (39,004)      |            |                  |
| 44   | 39201 - Transportation Equipment - Subunit                         | \$ 683,873                                                 | \$ (56,434)              | \$ 627,439                                       | \$ -                       | \$ 627,439                               |                                  | 0.92%           | \$ (80,638)                                           | SALWAGES             | 88.61% | \$ (71,452)      |            |                  |
| 45   | 39202 - Transportation Equipment - Cars                            | \$ 421,017                                                 | \$ (2,106)               | \$ 418,911                                       | \$ -                       | \$ 418,911                               |                                  | 0.62%           | \$ (53,838)                                           | SALWAGES             | 88.61% | \$ (47,705)      |            |                  |
| 46   | 39203 - Transportation Equipment - Light Trucks                    | \$ 4,749,489                                               | \$ (4,726,143)           | \$ 23,345                                        | \$ 4,726,143               | \$ 23,345                                |                                  | 0.68%           | \$ (697,404)                                          | SALWAGES             | 88.61% | \$ (536,210)     |            |                  |
| 47   | 39204 - Transportation Equipment - Medium Trucks                   | \$ 4,182,192                                               | \$ (64,854)              | \$ 4,117,338                                     | \$ -                       | \$ 4,117,338                             |                                  | 6.07%           | \$ (529,150)                                          | SALWAGES             | 88.61% | \$ (468,880)     |            |                  |
| 48   | 39205 - Transportation Equipment - Heavy Trucks                    | \$ 14,874,266                                              | \$ 977,267               | \$ 15,851,533                                    | \$ -                       | \$ 15,851,533                            |                                  | 23.36%          | \$ (2,037,238)                                        | SALWAGES             | 88.61% | \$ (1,805,162)   |            |                  |
| 49   | 39206 - Transportation Equipment - Trailers                        | \$ 5,074,444                                               | \$ 33,276                | \$ 5,107,720                                     | \$ -                       | \$ 5,107,720                             |                                  | 7.53%           | \$ (656,444)                                          | SALWAGES             | 88.61% | \$ (581,664)     |            |                  |
| 50   | 39300 - Stores Equipment                                           | \$ 242,785                                                 | \$ 82,140                | \$ 324,925                                       | \$ -                       | \$ 324,925                               |                                  | 0.48%           | \$ (41,759)                                           | SALWAGES             | 88.61% | \$ (37,002)      |            |                  |
| 51   | 39400 - Tools, Shop and Garage Equipment                           | \$ 3,802,129                                               | \$ 121,828               | \$ 3,923,956                                     | \$ -                       | \$ 3,923,956                             |                                  | 5.78%           | \$ (504,307)                                          | SALWAGES             | 88.61% | \$ (446,858)     |            |                  |
| 52   | 39410 - Vehicles - Tools and Shop Equipment                        | \$ 190,598                                                 | \$ (190,598)             | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | SALWAGES             | 88.61% | \$ -             |            |                  |
| 53   | 39500 - Laboratory Equipment                                       | \$ 740,348                                                 | \$ (68,965)              | \$ 671,383                                       | \$ -                       | \$ 671,383                               |                                  | 0.99%           | \$ (86,286)                                           | SALWAGES             | 88.61% | \$ (76,457)      |            |                  |
| 54   | 39601 - Power Operated Equipment - Short-Life                      | \$ 977,487                                                 | \$ (425,415)             | \$ 552,071                                       | \$ -                       | \$ 552,071                               |                                  | 0.22%           | \$ (10,542)                                           | SALWAGES             | 88.61% | \$ (17,315)      |            |                  |
| 55   | 39602 - Power Operated Equipment - Long-Life                       | \$ 3,575,916                                               | \$ 934,756               | \$ 4,510,672                                     | \$ -                       | \$ 4,510,672                             |                                  | 6.85%           | \$ (759,711)                                          | SALWAGES             | 88.61% | \$ (613,672)     |            |                  |
| 56   |                                                                    | \$ 143,071,247                                             | \$ (1,302,990)           | \$ 141,768,255                                   | \$ (73,912,394)            | \$ 67,855,861                            |                                  |                 | \$ (8,720,832)                                        |                      |        | \$ (7,727,381)   |            |                  |
| 57   | General Plant FERC 39701 - 39710                                   |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 58   | 39700 - Communication Equipment                                    | \$ 1,026,017                                               | \$ (5,133)               | \$ 1,020,884                                     | \$ -                       | \$ 1,020,884                             |                                  | 11%             | \$ (351,402)                                          | SALWAGES             | 88.61% | \$ (311,372)     |            |                  |
| 59   | 39701 - Computer Hardware                                          | \$ 1,692,143                                               | \$ 976,331               | \$ 2,668,474                                     | \$ (690,320)               | \$ 1,978,153                             |                                  | 21%             | \$ (680,908)                                          | SALWAGES             | 88.61% | \$ (603,341)     |            |                  |
| 60   | 39702 - Computer Software                                          | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0%              | \$ -                                                  | SALWAGES             | 88.61% | \$ -             |            |                  |
| 61   | 39703 - Communication Equipment                                    | \$ 2,004,941                                               | \$ 513,491               | \$ 2,518,432                                     | \$ -                       | \$ 2,518,432                             |                                  | 27%             | \$ (866,879)                                          | SALWAGES             | 88.61% | \$ (768,127)     |            |                  |
| 62   | 39710 - Communication Equipment - Towers                           | \$ 3,393,996                                               | \$ 360,372               | \$ 3,754,368                                     | \$ -                       | \$ 3,754,368                             |                                  | 40%             | \$ (1,292,303)                                        | SALWAGES             | 88.61% | \$ (1,145,090)   |            |                  |
| 63   |                                                                    | \$ 8,117,097                                               | \$ 1,845,060             | \$ 9,962,157                                     | \$ (690,320)               | \$ 9,271,837                             |                                  |                 | \$ (3,191,495)                                        |                      |        | \$ (2,627,930)   |            |                  |
| 64   | General Plant FERC 39800 - 39808                                   |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 65   | 39800 - Miscellaneous Equipment                                    | \$ 398,842                                                 | \$ (56,535)              | \$ 332,307                                       | \$ (1,899)                 | \$ 330,408                               |                                  | 152.60%         | \$ (43,242)                                           | SALWAGES             | 88.61% | \$ (38,316)      |            |                  |
| 66   | 39808 - Miscellaneous Equipment - Horizon Point                    | \$ 1,146,231                                               | \$ (119,627)             | \$ 1,026,604                                     | \$ (1,140,495)             | \$ (113,892)                             |                                  | -52.60%         | \$ 13,207                                             | SALWAGES             | 88.61% | \$ 13,207        |            |                  |
| 67   |                                                                    | \$ 1,535,073                                               | \$ (176,162)             | \$ 1,358,911                                     | \$ (1,142,395)             | \$ 216,516                               |                                  |                 | \$ (28,336)                                           |                      |        | \$ (25,108)      |            |                  |
| 68   |                                                                    |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 69   | OTHER UTILITY PLANT TO REMOVE                                      |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 70   | 118 - BHSC Allocated Plant - Other Utility Plant (Customer)        | \$ 3,533,284                                               | \$ (843,634)             | \$ 2,689,649                                     | \$ -                       | \$ -                                     | W/S                              | 12.72%          | \$ (342,121)                                          | CUST                 | 96.67% | \$ (330,722)     |            |                  |
| 71   | 118 - BHSC Allocated Plant - Other Utility Plant (Blended)         | \$ 31,903,798                                              | \$ 3,721,125             | \$ 35,624,923                                    | \$ -                       | \$ -                                     | W/S                              | 12.72%          | \$ (4,531,455)                                        | PTDPLT               | 88.88% | \$ (4,027,778)   |            |                  |
| 72   | TOTAL OTHER UTILITY PLANT TO REMOVE                                | \$ 35,437,081                                              | \$ 2,877,491             | \$ 38,314,572                                    | \$ -                       | \$ -                                     |                                  |                 | \$ (4,873,575)                                        |                      |        | \$ (4,358,500)   |            |                  |
| 73   |                                                                    |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 74   | Total Gross Plant Removed                                          |                                                            |                          |                                                  |                            |                                          |                                  |                 | \$ (272,136,789)                                      |                      |        | \$ (4,358,500)   |            |                  |
| 75   |                                                                    |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 76   | ACCUMULATED DEPRECIATION                                           | \$ 51,872,174                                              | \$ 5,405,623             | \$ 57,277,797                                    | \$ (103,623)               | \$ 57,174,174                            | TPA                              | 75.55%          | \$ (43,193,487)                                       |                      |        |                  |            |                  |
| 77   |                                                                    |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 78   | TRANSMISSION ACCUM                                                 |                                                            |                          |                                                  |                            |                                          |                                  |                 |                                                       |                      |        |                  |            |                  |
| 79   | 35001 - Transmission Land                                          | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | TRANPLT              | 83.47% | \$ -             |            |                  |
| 80   | 35002 - Transmission Land Rights                                   | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | TRANPLT              | 83.47% | \$ -             |            |                  |
| 81   | 35130 - Transmission Communication Equipment                       | \$ 878,309.76                                              | \$ (1,223,948)           | \$ (345,639)                                     | \$ -                       | \$ (345,639)                             |                                  | -0.71%          | \$ 308,341                                            | TRANPLT              | 83.47% | \$ 257,373       |            |                  |
| 82   | 35200 - Transmission Structures & Improvements                     | \$ 1,016,508.23                                            | \$ (366,588)             | \$ 649,920                                       | \$ -                       | \$ 649,920                               |                                  | 1.34%           | \$ (579,788)                                          | TRANPLT              | 83.47% | \$ (483,950)     |            |                  |
| 83   | 35205 - Transmission Land Improvements                             | \$ 4,274.50                                                | \$ 864                   | \$ 5,138                                         | \$ -                       | \$ 5,138                                 |                                  | 0.01%           | \$ (4,584)                                            | TRANPLT              | 83.47% | \$ (3,826)       |            |                  |
| 84   | 35300 - Transmission Sub-Station Equipment                         | \$ 23,920,839.89                                           | \$ (6,670,077)           | \$ 17,250,862                                    | \$ -                       | \$ 17,250,862                            |                                  | 35.63%          | \$ (15,369,349)                                       | TRANPLT              | 83.47% | \$ (12,845,501)  |            |                  |
| 85   | 35300 - Transmission Sub-Station Equipment - CORRIEDALE            | \$ 265,065.98                                              | \$ -                     | \$ 265,066                                       | \$ -                       | \$ 265,066                               |                                  | 0.55%           | \$ (26,437)                                           | TRANPLT              | 83.47% | \$ (16,989)      |            |                  |
| 86   | 35301 - Transmission Station Equipment - GSU                       | \$ -                                                       | \$ 22,090                | \$ 22,090                                        | \$ -                       | \$ 22,090                                |                                  | 0.05%           | \$ (19,706)                                           | TRANPLT              | 83.47% | \$ (16,449)      |            |                  |
| 87   | 35301 - Transmission Station Equipment - GSU - Wygen II            | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | TRANPLT              | 83.47% | \$ -             |            |                  |
| 88   | 35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle | \$ -                                                       | \$ 14,374                | \$ 14,374                                        | \$ -                       | \$ 14,374                                |                                  | 0.03%           | \$ (12,823)                                           | TRANPLT              | 83.47% | \$ (10,703)      |            |                  |
| 89   | 35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle   | \$ -                                                       | \$ -                     | \$ -                                             | \$ -                       | \$ -                                     |                                  | 0.00%           | \$ -                                                  | TRANPLT              | 83.47% | \$ -             |            |                  |
| 90   | 35301 - Transmission Station Equipment - GSU - CORRIEDALE          | \$ 82,138.29                                               | \$ -                     | \$ 82,138                                        | \$ (103,623)               | \$ (21,485)                              |                                  | -0.04%          | \$ 19,166                                             | TRANPLT              | 83.47% | \$ 15,998        |            |                  |
| 91   | 35400 - Transmission Poles & Fixtures                              | \$ 383,262.99                                              | \$ (174,970)             | \$ 208,293                                       | \$ -                       | \$ 208,293                               |                                  | 0.43%           | \$ (185,816)                                          | TRANPLT              | 83.47% | \$ (155,101)     |            |                  |
| 92   | 35500 - Transmission Towers & Fixtures                             | \$ 17,142,044.86                                           | \$ 3,182,290             | \$ 20,324,334                                    | \$ -                       | \$ 20,324,334                            |                                  | 41.96%          | \$ (18,131,167)                                       | TRANPLT              | 83.47% | \$ (15,134,099)  |            |                  |
| 93   | 35500 - Transmission Towers & Fixtures - CORRIEDALE                | \$ 22,775.08                                               | \$ -                     | \$ 22,775                                        | \$ -                       | \$ 22,775                                |                                  | 0.05%           | \$ -                                                  | TRANPLT              | 83.47% | \$ -             |            |                  |
| 94   | 35600 - Transmission Overhead Conductors                           | \$ 8,129,383.23                                            | \$ 1,865,520             | \$ 9,994,903                                     | \$ -                       | \$ 9,994,903                             |                                  | 20.64%          | \$ (8,916,369)                                        | TRANPLT              | 83.47% | \$ (7,442,500)   |            |                  |
| 95   | 35600 - Transmission Overhead Conductors - CORRIEDALE              | \$ 22,775.08                                               | \$ -                     | \$ 22,775                                        | \$ -                       | \$ 22,775                                |                                  | 0.05%           | \$ (20,317)                                           | TRANPLT              | 83.47% | \$ (16,959)      |            |                  |
| 96   | 35900 - Transmission Roads & Trails                                | \$ 4,695.76                                                | \$ 119                   | \$ 4,815                                         | \$ -                       | \$ 4,815                                 |                                  | 0.01%           | \$ (4,295)                                            | TRANPLT              | 83.47% | \$ (3,585)       |            |                  |
| 97   | TRANSMISSION ACCUM TO REMOVE                                       | \$ 51,872,174                                              | \$ (3,350,328)           | \$ 48,521,846                                    | \$ (103,623)               | \$ 48,418,222                            |                                  |                 | \$ (43,193,487)                                       |                      |        |                  |            |                  |

|     |                                                    |              | Factor   | Percent |              | Adjustments  | Adjusted Total | CUS Basis | CUS Allocations | Allocator | Rate    | Amount to Remove |
|-----|----------------------------------------------------|--------------|----------|---------|--------------|--------------|----------------|-----------|-----------------|-----------|---------|------------------|
| 171 | Operating & Maintenance Expenses                   |              |          |         |              |              |                |           |                 |           |         |                  |
| 172 | Transmission Expenses                              |              |          |         |              |              |                |           |                 |           |         |                  |
| 173 | 560 - Supervision & Engineering                    | 548,201      | SALWAGTO | 83.47%  | 457,584      | 20,266       | 477,850        | -         | 477,850         | DP        | 86.24%  | \$ (412,116)     |
| 174 | 561 - Lead Dispatch                                | 3,586,704    | TRANPLT  | 83.47%  | 2,993,824    | 78,935       | 3,072,759      | (60,279)  | 3,012,480       | TA        | 100.00% | \$ (3,012,480)   |
| 175 | 562 - Station Equipment                            | 384,528      | TRANPLT  | 83.47%  | 320,966      | 39,099       | 360,064        | -         | 360,064         | TP        | 86.24%  | \$ (310,535)     |
| 176 | 563 - Overhead Lines                               | 4,244        | TRANPLT  | 83.47%  | 3,543        | 57           | 3,600          | -         | 3,600           | TP        | 86.24%  | \$ (3,104)       |
| 177 | 564 - Underground Lines                            | -            | TRANPLT  | 83.47%  | -            | -            | -              | -         | -               | TP        | 86.24%  | \$ -             |
| 178 | 565 - Transmission of Electricity by Others        | 25,885,201   | TRANPLT  | 83.47%  | 21,606,396   | (21,606,397) | (1)            | -         | (1)             | TP        | 86.24%  | \$ 1             |
| 179 | 566 - Miscellaneous                                | 799,570      | TRANPLT  | 83.47%  | 667,401      | 295,534      | 962,935        | -         | 962,935         | TP        | 86.24%  | \$ (830,472)     |
| 180 | 567 - Rents                                        | 74,527       | TRANPLT  | 83.47%  | 62,207       | -            | 62,207         | -         | 62,207          | TP        | 86.24%  | \$ (53,650)      |
| 181 | 568 - Supervision & Engineering                    | -            | SALWAGTM | 83.47%  | -            | -            | -              | -         | -               | TP        | 86.24%  | \$ -             |
| 182 | 569 - Structures                                   | 30,794       | TRANPLT  | 83.47%  | 25,704       | 783          | 26,487         | -         | 26,487          | TP        | 86.24%  | \$ (22,843)      |
| 183 | 570 - Station Equipment                            | 177,866      | TRANPLT  | 83.47%  | 148,465      | 9,114        | 157,579        | -         | 157,579         | TP        | 86.24%  | \$ (135,902)     |
| 184 | 571 - Overhead Lines                               | 96,671       | TRANPLT  | 83.47%  | 80,692       | 96           | 80,788         | -         | 80,788          | TP        | 86.24%  | \$ (69,674)      |
| 185 | 572 - Underground Lines                            | -            | TRANPLT  | 83.47%  | -            | -            | 119,108        | -         | 119,108         | TP        | 86.24%  | \$ (102,723)     |
| 186 | 575 - SPP/WES Administrative Costs                 | 151,217      | ENEFUEL  | 82.33%  | 124,498      | (124,498)    | (0)            | -         | (0)             | TP        | 86.24%  | \$ 0             |
| 187 | A&G Expenses                                       |              |          |         |              |              |                |           |                 |           |         |                  |
| 188 | 920 - Administrative and general salaries          | 14,161,077   | SALWAGES | 88.61%  | 12,547,890   | -            | -              | -         | -               | W/S       | 12.72%  | \$ -             |
| 189 | 921 - Office supplies and expenses                 | 4,212,452    | SALWAGES | 88.61%  | 3,732,582    | -            | -              | -         | -               | W/S       | 12.72%  | \$ -             |
| 190 | 922 - Administrative expenses transferred - Credit | (3,392,358)  | SALWAGES | 88.61%  | (3,005,911)  | -            | -              | -         | -               | W/S       | 12.72%  | \$ -             |
| 191 | 923 - Outside services employed                    | 3,146,787    | SALWAGES | 88.61%  | 2,788,314    | -            | -              | -         | -               | W/S       | 12.72%  | \$ -             |
| 192 | 924 - Property insurance                           | 1,263,812    | TOTPLT   | 88.86%  | 1,123,051    | -            | -              | -         | -               | W/S       | 12.72%  | \$ -             |
| 193 | 925 - Injuries and damages                         | 3,546,722    | SALWAGES | 88.61%  | 3,142,690    | -            | -              | -         | -               | W/S       | 12.72%  | \$ -             |
| 194 | 926 - Employee pensions and benefits               | 6,296,739    | SALWAGES | 88.61%  | 5,579,434    | -            | -              | -         | -               | W/S       | 12.72%  | \$ -             |
| 195 | 928 - Regulatory commission expenses               | -            | SALESREV | 88.14%  | 1,155,364    | 1,016,300    | 1,016,300      | -         | 1,016,300       | W/S       | 12.72%  | \$ -             |
| 196 | 929 - Duplicate Charges                            | (729,766)    | SALWAGES | 88.61%  | (646,633)    | -            | -              | -         | -               | W/S       | 12.72%  | \$ -             |
| 197 | 930.1 - General advertising expenses               | 438,627      | SALWAGES | 88.61%  | 388,660      | -            | -              | -         | -               | W/S       | 12.72%  | \$ -             |
| 198 | 930.2 - Miscellaneous general expenses             | 1,022,409    | VARIOUS  | 89.29%  | 912,897      | -            | -              | -         | -               | W/S       | 12.72%  | \$ -             |
| 199 | 931 - Rents                                        | 1,609,997    | GENPLT   | 88.61%  | 1,426,591    | -            | -              | -         | -               | W/S       | 12.72%  | \$ -             |
| 200 | Total                                              | 32,731,863   |          |         | 29,007,866   | (1,164,574)  | 27,843,292     | -         | 27,843,292      | W/S       | 12.72%  | \$ (3,541,639)   |
| 201 |                                                    |              |          |         |              |              |                |           |                 |           |         |                  |
| 202 | Total O&M                                          |              |          |         |              |              |                |           |                 |           |         |                  |
| 203 |                                                    |              |          |         |              |              |                |           |                 |           |         | (8,495,136)      |
| 204 | Taxes Other Than Income Taxes                      |              |          |         |              |              |                |           |                 |           |         |                  |
| 205 | FICA Tax                                           | 1,919,302    | SALWAGES | 88.61%  | 1,700,661    | 115,865      | 1,816,526      | -         | 1,816,526       | W/S       | 12.72%  | \$ (231,060)     |
| 206 | Federal Unemployment Tax                           | 9,020        | SALWAGES | 88.61%  | 7,992        | -            | 7,992          | -         | 7,992           | W/S       | 12.72%  | \$ (1,017)       |
| 207 | State Unemployment Tax                             | (4,435)      | SALWAGES | 88.61%  | (3,930)      | -            | (3,930)        | -         | (3,930)         | W/S       | 12.72%  | \$ 500           |
| 208 | Property Taxes                                     | 8,023,481    | TOTPLT   | 88.86%  | 7,129,840    | 447,173      | 7,577,013      | -         | 7,577,013       | GP        | 15.91%  | \$ (1,205,622)   |
| 209 | Total Taxes Other Than Income Taxes                | \$ 9,947,368 |          |         | \$ 8,834,564 |              | \$ 9,397,602   | \$ -      | \$ 9,397,602    |           |         | \$ (1,458,199)   |

Source:

All Columns

Line 22: Sum lines 4-21  
Line 28: Sum lines 25-27  
Line 56: Sum lines 31-55  
Line 62: Sum lines 58-61  
Line 67: Sum lines 65-66  
Line 72: Sum lines 70-71  
Line 74: Sum lines 1, 28, 72  
Line 97: Sum lines 71-96  
Line 103: Sum lines 100-102  
Line 130: Sum lines 106-129  
Line 137: Sum lines 132-136  
Line 141: Sum lines 139-140  
Line 146: Sum lines 144-145  
Line 148: Sum lines 97, 130, 137, 141, and 146  
Line 157: Sum lines 152-156  
Line 164: Sum lines 160-163  
Line 166: Line 74 - line 151 + line 157 +line 164  
Line 209: Sum lines 205-208

Columns a and b

Lines 3-200: Schedule T-2  
Lines 205-208: Statement L

Column c

Lines 1, 26, and 70-71: BAM-14 + BAM-15  
Lines 4-21: BAM-14 + BAM-15 + EIP-8  
Lines 25 and 27: BAM-14 + BAM-15 + BAM-21  
Lines 32, 34-42, 44-55: BAM-14 + BAM-15 + EIP-8  
Lines 33, 43, and 66: BAM-14 + BAM-15 + EIP-8 + BAM-21  
Lines 58-61: BAM-14 + BAM-15 + EIP-8  
Line 65: BAM-14 + BAM-15 + EIP-8  
Lines 76, 100-102, and 144-145: BAM-14 + BAM-15 +BAM-18  
Lines 79-96: BAM-14 + BAM-15 + EIP-8  
Lines 100 and 102: BAM-14 + BAM-15 +BAM-18 + BAM-21  
Lines 106, 108-116, 118-129: BAM-14 + BAM-15 + EIP-8  
Lines 107, 117, and 140: BAM-14 + BAM-15 + EIP-8 + BAM-21  
Lines 132-136: BAM-14 + BAM-15 + EIP-8  
Line 139: BAM-14 + BAM-15 + EIP-8  
Lines 152-156: negative RP-3  
Lines 172-208: BAM-3 Sch 1

Column d

Lines 1-157: Column b + column c  
Line 160: Removed and captured in Staff's CWC  
Lines 161-163: Schedule T-2  
Lines 172-208: BAM-3 Sch 1

Column e

Line 1: Line 22  
Lines 11 and 13: negative column d  
Line 25: Line 56  
Line 26: Line 63  
Line 27: Line 67  
Lines 32, 33, 35, 38, 39, 43, 59, 65, and 66: negative column d  
Line 76: Line 97  
Lines 86, 88, and 90: negative column d  
Line 100: Line 130  
Line 101: Line 137  
Line 102: Line 141  
Lines 107, 109, 112, 113, 117, 133, 139, and 140: negative column d  
Lines 172-185 and 188-199: column b \* column d  
Line 186: sum lines 172-185  
Line 200: sum lines 188-199  
Lines 205-208: column b \* column d

Column f

Lines 1-164: Column d + column e  
Line 173: RP-1 + RP-5 + BAM-20 + EIP-3  
Line 174: RP-1 + RP-5 + BAM-20 + EIP1  
Line 175: RP-1 + RP-5 + BAM-20 + EIP-3  
Line 176: RP-1 + RP-5  
Line 178: RP-1 + RP-5 + BAM-20 +H-2  
Line 179: RP-1 + RP-5 + EIP-1 + JMR-1  
Line 182: RP-1 + RP-5  
Line 183: RP-1 + RP-5 + BAM-20 + EIP-4 + EIP-5  
Line 184: RP-1 + RP-5  
Line 185: RP-1 + RP-5 + BAM-20 +EIP-6  
Line 186: BAM-1 Sch 3 - EIP-1  
Line 200: BAM-1 Sch 3(not icluding OC Tie and CUS)  
-BAM-1 Sch 3 col ar + BAM-1 Sch 1 line 9  
Lines 205-208: BAM-11

Column g

Lines 1-163: Schedule T-2  
Lines 173, 186, 200, 205-208: column f + column g

Column h

Lines 1, 25-28, 70-71, 76, 100-102, 144-145, 152-156, 160-164: Schedule T-1  
Lines 4-21: Divided by column g line 22  
Lines 32-55: Divided by column g line 56  
Lines 58-62: Divided by column g line 63  
Lines 65-66: Divided by column g line 67  
Lines 79-96: Divided by column g line 97  
Lines 106-129: Divided by column g line 130  
Lines 132-136: Divided by column g line 137  
Lines 139-140: Divided by column g line 141  
Line 173: Schedule T-1

Column i

Line 1: Line 22  
Lines 4-21: column h \* Line 1  
Line 25: Line 56  
Line 26: Line 63  
Line 27: Line 67  
Lines 32-55: column h \* Line 25  
Lines 58-62: column h \* Line 26  
Lines 65-66: column h \* Line 27  
Lines 70-71: column d \* column h  
Line 76: Line 97  
Lines 79-96: column h \* line 76  
Line 100: Line 130  
Line 101: Line 137  
Line 102: Line 141  
Lines 106-129: column h \* Line 100  
Lines 132-136: column h \* Line 101  
Lines 139-140: column h \* Line 102  
Lines 144-145, 152-156, 161-163: column d \* column h  
Lines 172, 186, 200, and 205-208: column g + column h

Column j

Lines 4-163: Bam-3 Sch 1 and BAM-3 Sch 2  
Lines 172-208: Schedule T-2

Column k

Lines 4-163: Bam-3 Sch 1 and BAM-3 Sch 2  
Lines 172-208: Schedule T-2

Column l

Lines 4-24, 32-55, 58-62, 65-66, 70-71, 79-96, 106-129, 132-136, 139-140, 144-145, 161-163, 172-200, 205-208 : column i \* column k  
Lines 152-156: Staff Workpaper T-2 Other R8  
Line 201: Sum lines 172-200