

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY  
ACCUMULATED DEPRECIATION FOR EXISTING ASSETS TO 9/30/2025  
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY  
Statement E pg 5

(a)	(b)	(c)	(d)	(e)
Line No.	Project Description	13 Month Average Ending September 30, 2025 Plant in Service (Sched. D-1 Col. c - d)	Depreciation Rate	Accumulated Depreciation as of 9/30/26 on Existing Assets
1	<b>Intangible Plant</b>			
2	30100 - Intangible - Organization	\$ -	0.00%	\$ -
3	30200 - Intangible - Franchises & consents	-	0.00%	-
4	30300 - Intangible - Miscellaneous	-	0.00%	-
5	30305 - Intangible - Cloud Computing	-	20.00%	-
6	<b>Subtotal Intangible Plant</b>	<b>\$ -</b>		<b>\$ -</b>
7				
8	<b>Steam Production Plant</b>			
9	31001 - Steam - Land	114,345	0.00%	-
10	31002 - Steam - Land Rights	116,451	0.00%	-
11	31100 - Steam - Structures & Improvements - Ben French	-	16.24%	-
12	31100 - Steam - Structures & Improvements - Wygen III	10,994,293	2.64%	290,249
13	31100 - Steam - Structures & Improvements - Neil Simpson II	36,364,202	2.90%	1,054,562
14	31100 - Steam - Structures & Improvements - Neil Simpson I	-	21.97%	-
15	31100 - Steam - Structures & Improvements - Osage	-	12.08%	-
16	31100 - Steam - Structures & Improvements - Wyodak	9,105,323	2.86%	260,412
17	31105 - Steam - Land Improvements - Ben French	-	16.24%	-
18	31105 - Steam - Land Improvements - Neil Simpson II	-	2.90%	-
19	31105 - Steam - Land Improvements - Wygen III	-	2.64%	-
20	31201 - Steam - Boiler Plant Equipment - Ben French	-	16.24%	-
21	31201 - Steam - Boiler Plant Equipment - Wygen III	63,169,540	2.64%	1,667,676
22	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	109,358,377	2.90%	3,171,393
23	31201 - Steam - Boiler Plant Equipment - Osage	-	12.08%	-
24	31201 - Steam - Boiler Plant Equipment - Wyodak	89,301,855	2.86%	2,554,033
25	31202 - Steam - Boiler Pollution Control - Neil Simpson II	-	2.90%	-
26	31202 - Steam - Boiler Pollution Control - Wygen III	-	2.64%	-
27	31300 - Steam - Generators - Wyodak	598,823	2.86%	17,126
28	31400 - Steam - Turbogens Units - Ben French	-	16.24%	-
29	31400 - Steam - Turbogens Units - Wygen III	64,384,247	2.64%	1,699,744
30	31400 - Steam - Turbogens Units - Neil Simpson II	46,307,940	2.90%	1,342,930
31	31400 - Steam - Turbogens Units - Neil Simpson I	-	21.97%	-
32	31400 - Steam - Turbogens Units - Osage	-	12.08%	-
33	31400 - Steam - Turbogens Units - Wyodak	14,247,090	2.86%	407,467
34	31500 - Steam - Accessory Electric Equipment - Ben French	-	16.24%	-
35	31500 - Steam - Accessory Electric Equipment - Wygen III	5,711,480	2.64%	150,783
36	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	7,362,792	2.90%	213,521
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	-	21.97%	-
38	31500 - Steam - Accessory Electric Equipment - Osage	-	12.08%	-
39	31500 - Steam - Accessory Electric Equipment - Wyodak	7,537,073	2.86%	215,560
40	31510 - Steam - Computer Hardware	206,510	20.00%	41,302
41	31510 - Steam - Computer Hardware - Neil Simpson II	528,593	2.90%	15,329
42	31520 - Steam - Computer Software	15,289	7.89%	1,206
43	31520 - Steam - Computer Software - Neil Simpson II	176,792	2.90%	5,127
44	31530 - Steam - Communication Equipment	213,063	6.26%	13,338
45	31530 - Steam - Communication Equipment - Neil Simpson II	308,828	2.90%	8,956
46	31600 - Steam - Miscellaneous - Ben French	-	16.24%	-
47	31600 - Steam - Miscellaneous - Wygen III	43,450	2.64%	1,147
48	31600 - Steam - Miscellaneous - Neil Simpson II	1,608,012	2.90%	46,632
49	31600 - Steam - Miscellaneous - Neil Simpson I	-	21.97%	-
50	31600 - Steam - Miscellaneous - Osage	-	12.08%	-
51	31600 - Steam - Miscellaneous - Wyodak	1,709,993	2.86%	48,906
52	<b>Subtotal Steam Production Plant</b>	<b>\$ 469,484,359</b>		<b>\$ 13,227,400</b>
53				
54	<b>Wind Production Plant</b>			
55	33821 - Wind - Structures - Corriedale	2,359,598	4.00%	94,384
56	33823 - Wind - Wind Turbines	21,133,907	4.00%	845,356
57	33824 - Wind - Wind Tower	8,847,495	4.00%	353,900
58	33826 - Wind - Collector System	2,210,203	4.00%	88,408
59	33832 - Wind - Communications Equipment	23,125	5.00%	1,156
60	<b>Subtotal Wind Production Plant</b>	<b>\$ 34,574,328</b>		<b>\$ 1,383,204</b>
61				

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY  
ACCUMULATED DEPRECIATION FOR EXISTING ASSETS TO 9/30/2025  
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY  
Statement E pg 5

(a)	(b)	(c)	(d)	(e)
Line No.	Project Description	13 Month Average Ending September 30, 2025 Plant in Service (Sched. D-1 Col. c - d)	Depreciation Rate	Accumulated Depreciation as of 9/30/26 on Existing Assets
62	<b>Other Production Plant</b>			
63	34001 - Land	1,871,490	0.00%	-
64	34100 - Structures - Cheyenne Prairie	5,797,480	2.73%	158,271
65	34100 - Structures - Neil Simpson	371,240	2.56%	9,504
66	34100 - Structures - Ben French Diesel # 1 - 5	-	5.05%	-
67	34100 - Structures - Ben French CTs # 1 - 4	1,458,009	2.62%	38,200
68	34100 - Structures - Lange I CT	614,225	2.29%	14,066
69	34100 - Structures - Lange II RICE	-	0.00%	-
70	34100 - Structures - Corriedale	1,036,178	4.00%	41,447
71	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	1,564,595	2.98%	46,625
72	34200 - Other Fuel Holders & Accessories - Neil Simpson	1,377,505	2.56%	35,264
73	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	101,225	5.05%	5,112
74	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	1,968,120	2.62%	51,565
75	34200 - Other Fuel Holders & Accessories - Lange I CT	1,516,414	2.29%	34,726
76	34200 - Other Fuel Holders & Accessories - Lange II RICE	-	0.00%	-
77	34300 - Prime Movers	-	0.00%	-
78	34410 - Generators - Cheyenne Prairie	33,774,991	2.97%	1,003,117
79	34410 - Generators - Neil Simpson	29,947,531	2.56%	766,657
80	34410 - Generators - Ben French Diesel #1 - 5	2,130,862	5.05%	107,609
81	34410 - Generators - Ben French CTs #1 - 4	18,782,757	2.62%	492,108
82	34410 - Generators - Corriedale	13,180,264	4.00%	527,211
83	34410 - Generators - Lange I CT	28,046,349	2.29%	642,261
84	34410 - Generators - Lange II RICE	-	0.00%	-
85	34420 - Generators - Rotatable - Cheyenne Prairie	59,381,927	2.97%	1,763,643
86	34500 - Accessory Electric Equipment - Cheyenne Prairie	13,582,003	3.01%	408,818
87	34500 - Accessory Electric Equipment - Neil Simpson	2,164,052	2.56%	55,400
88	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	136,993	5.05%	6,918
89	34500 - Accessory Electric Equipment - Ben French CTs #1-4	849,858	2.62%	22,266
90	34500 - Accessory Electric Equipment - Corriedale	-	0.00%	-
91	34500 - Accessory Electric Equipment - Lange I CT	2,293,916	2.29%	52,531
92	34500 - Accessory Electric Equipment - Lange II RICE	-	0.00%	-
93	34510 - Computer Hardware	394,138	24.33%	95,894
94	34520 - Computer Software	258,808	7.89%	20,420
95	34530 - Communications Equipment - Cheyenne Prairie	34,921	3.01%	1,051
96	34530 - Communications Equipment - Neil Simpson	2,669	2.56%	68
97	34530 - Communications Equipment - Ben French Diesel #1 - 5	-	5.00%	-
98	34530 - Communications Equipment - Ben French CTs #1-4	-	5.00%	-
99	34530 - Communications Equipment - Lange I CT	-	5.00%	-
100	34530 - Communications Equipment - Lange II RICE	-	5.00%	-
101	34530 - Communications Equipment	-	5.00%	-
102	34534 - Accessory Electric Equipment - Corriedale	982,312	4.00%	39,292
103	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	23,002	3.64%	837
104	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	128,823	2.56%	3,298
105	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1 - 5	-	5.05%	-
106	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	168,787	2.62%	4,422
107	34600 - Miscellaneous Power Plant Equipment - Lange I CT	29,907	2.29%	685
108	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	-	0.00%	-
109	<b>Subtotal Other Production Plant</b>	<b>\$ 223,971,350</b>		<b>\$ 6,449,286</b>
110				
111	<b>Transmission Plant</b>			
112	35001 - Transmission Land	888,332	0.00%	-
113	35002 - Transmission Land Rights	9,448,742	0.00%	-
114	35130 - Transmission Communication Equipment	2,207,105	2.13%	47,011
115	35200 - Transmission Structures & Improvements	1,965,335	1.83%	35,966
116	35205 - Transmission Land Improvements	55,717	1.83%	1,020
117	35300 - Transmission Sub-Station Equipment	69,577,108	2.13%	1,481,992
118	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	4.00%	-
119	35301 - Transmission Station Equipment - GSU	3,952,798	2.13%	84,195
120	35301 - Transmission Station Equipment - GSU -Wygen II	-	2.13%	-
121	35301 - Transmission Station Equipment - GSU - CPGS Combined Cycle	674,814	2.13%	14,374
122	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	2.13%	-
123	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	4.00%	-

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY  
ACCUMULATED DEPRECIATION FOR EXISTING ASSETS TO 9/30/2025  
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY  
Statement E pg 5

(a)	(b)	(c)	(d)	(e)
Line No.	Project Description	13 Month Average Ending September 30, 2025 Plant in Service (Sched. D-1 Col. c - d)	Depreciation Rate	Accumulated Depreciation as of 9/30/26 on Existing Assets
124	35400 - Transmission Poles & Fixtures	864,826	1.74%	15,048
125	35500 - Transmission Towers & Fixtures	116,218,842	2.74%	3,184,396
126	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	4.00%	-
127	35600 - Transmission Overhead Conductors	93,581,849	2.05%	1,918,428
128	35600 - Transmission Overhead Conductors - CORRIEDALE	-	4.00%	-
129	35900 - Transmission	6,920	1.72%	119
130	<b>Subtotal Transmission Plant</b>	<b>\$ 299,442,387</b>		<b>\$ 6,782,548</b>
131				
132	<b>Distribution Plant</b>			
133	36001 - Distribution Land	1,574,154	0.00%	-
134	36002 - Distribution Land Rights	1,634,095	0.00%	-
135	36100 - Distribution Structures and Improvements	2,142,937	2.45%	52,502
136	36105 - Distribution Land Improvements	188,197	2.69%	5,063
137	36200 - Distribution Sub-Station Equipment	115,297,814	2.27%	2,617,260
138	36330 - Communication Equipment	1,999,719	2.27%	45,394
139	36400 - Poles, Towers, and Fixtures	125,780,653	3.64%	4,578,416
140	36500 - Overhead Conductors and Devices	71,438,788	2.26%	1,614,517
141	36600 - Underground Conduit	26,311,463	2.81%	739,352
142	36700 - Underground Conductors and Devices	90,364,431	2.32%	2,096,455
143	36801 - Line Transformers - Other Equipment	9,130,797	2.74%	250,184
144	36802 - Line Transformers - Conventional	18,665,885	2.45%	457,314
145	36803 - Line Transformers - Pad mount	48,120,857	2.35%	1,130,840
146	36901 - Services - Overhead	11,194,830	2.43%	272,034
147	36902 - Services - Underground	32,049,715	2.24%	717,914
148	37001 - Meters	1,758,992	5.50%	96,745
149	37004 - Meters - AMI	11,063,626	5.01%	554,288
150	37100 - Installations on Customers' Premises	3,380,236	3.22%	108,844
151	37300 - Street Lighting and Signal Systems	3,647,264	3.96%	144,432
152	<b>Subtotal Distribution Plant</b>	<b>\$ 575,744,453</b>		<b>\$ 15,481,551</b>
153				
154	<b>General Plant</b>			
155	38901 - Land and Land Rights	5,155,022	0.00%	-
156	39001 - Structures and Improvements	82,928,008	1.67%	1,384,898
157	39001 - General Structures and Improvements - Common	-	1.67%	-
158	39005 - General Land Improvements	3,587,105	1.67%	59,905
159	39005 - General Land Improvements - Common	-	1.67%	-
160	39051 - Structures and Improvements - Leased	-	1.67%	-
161	39101 - Office Furniture and Equipment	2,848,297	5.00%	142,415
162	39103 - Computer Hardware	1,442,051	24.33%	350,851
163	39104 - Computer Software	514,766	7.89%	40,615
164	39104 - Computer Software - Common	-	7.89%	-
165	39107 - Ipad Hardware	-	33.33%	-
166	39108 - Furniture & Equipment - Horizon Point	7,481,477	14.29%	1,069,103
167	39201 - Transportation Equipment - Subunit	683,873	1.54%	10,532
168	39202 - Transportation Equipment - Cars	421,017	6.96%	29,303
169	39203 - Transportation Equipment - Light Trucks	4,749,488	3.77%	179,056
170	39204 - Transportation Equipment - Medium Trucks	4,182,192	4.39%	183,598
171	39205 - Transportation Equipment - Heavy Trucks	14,874,266	2.84%	422,429
172	39206 - Transportation Equipment - Trailers	5,074,444	2.80%	142,084
173	39300 - Stores Equipment	242,785	5.00%	12,139
174	39400 - Tools, Shop and Garage Equipment	3,802,129	4.00%	152,085
175	39410 - Vehicles - Tools and Shop Equipment	190,598	3.49%	6,652
176	39500 - Laboratory Equipment	740,348	4.00%	29,614
177	39601 - Power Operated Equipment - Short-Life	577,467	0.44%	2,541
178	39602 - Power Operated Equipment - Long-Life	3,575,916	2.11%	75,452
179	39700 - Communication Equipment	1,026,017	5.00%	51,301
180	39701 - Computer Hardware	1,692,143	24.33%	411,698
181	39702 - Computer Software	-	0.00%	-
182	39703 - Communication Equipment	2,004,941	6.26%	125,509
183	39710 - Communication Equipment - Towers	3,393,996	5.22%	177,167
184	39800 - Miscellaneous Equipment	388,842	5.00%	19,442
185	39808 - Miscellaneous Equipment - Horizon Point	1,146,231	14.29%	163,796

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY  
ACCUMULATED DEPRECIATION FOR EXISTING ASSETS TO 9/30/2025  
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY  
Statement E pg 5

(a)	(b)	(c)	(d)	(e)
Line No.	Project Description	13 Month Average Ending September 30, 2025 Plant in Service (Sched. D-1 Col. c - d)	Depreciation Rate	Accumulated Depreciation as of 9/30/26 on Existing Assets
186	<b>Subtotal General Plant</b>	\$ 152,723,417		\$ 5,242,185
187				
188	<b>Plant Acquisition Adjustment</b>			
189	115 - Plant Acquisition Adjustment - Note (1)	4,870,309	SL	96,421
190	<b>Total Plant Acquisition Adjustment</b>	\$ 4,870,309		\$ 96,421
191				
192	<b>Other Utility Plant</b>			
193	119 - BHSC Allocated Plant - Other Utility Plant (Customer) - Note (2a)	3,533,284	11.24%	397,203
194	119 - BHSC Allocated Plant - Other Utility Plant (Blended) - Note (2b)	31,903,798	13.69%	4,366,428
195	<b>Subtotal Other and Non-Utility Plant</b>	\$ 35,437,081		\$ 4,763,630
196				
197	<b>Total Electric Plant in Service</b>	\$ 1,796,247,684		\$ 53,426,227
198				
199	Note (1) Straight Line Asset Amortized over 386 months.			
200	Note (2a) Figure represents Other Utility Plant, Corporate Shared Assets allocated on customer count per CAM.			

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY  
ELECTRIC PLANT IN SERVICE  
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

COST OF SERVICE STUDY  
Schedule D-1

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Account 101 - 13 Month Avg. Plant Balance Ending September 30, 2025	Account 106 - 13 Month Avg. Plant Balance Ending September 30, 2025	Pro Forma Plant Additions	Pro Forma Plant Retirements	Removal of DC Tie Assets (Stmt T, Col c)	Removal of CUS Transmission Plant (Stmt T, Col d)	Adjusted Test Period Ending September 30, 2026
1	<b>Intangible Plant</b>							
2	30100 - Intangible - Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	30200 - Intangible - Franchises & consents	-	-	-	-	-	-	-
4	30300 - Intangible - Miscellaneous	-	-	-	-	-	-	-
5	30305 - Intangible - Cloud Computing	-	-	718,118	-	-	-	718,118
6	<b>Subtotal Intangible Plant</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 718,118</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 718,118</b>
7								
8	<b>Steam Production Plant</b>							
9	31001 - Steam - Land	114,345	-	-	-	-	-	114,345
10	31002 - Steam - Land Rights	116,451	-	-	-	-	-	116,451
11	31100 - Steam - Structures & Improvements - Ben French	-	-	-	-	-	-	-
12	31100 - Steam - Structures & Improvements - Wygen III	10,974,130	20,163	307,172	(53,888)	-	-	11,247,576
13	31100 - Steam - Structures & Improvements - Neil Simpson II	36,181,623	182,579	5,882,297	(1,031,954)	-	-	41,214,545
14	31100 - Steam - Structures & Improvements - Neil Simpson I	-	-	-	-	-	-	-
15	31100 - Steam - Structures & Improvements - Osage	-	-	-	-	-	-	-
16	31100 - Steam - Structures & Improvements - Wyodak	9,105,323	-	-	-	-	-	9,105,323
17	31105 - Steam - Land Improvements - Ben French	-	-	-	-	-	-	-
18	31105 - Steam - Land Improvements - Neil Simpson II	-	-	-	-	-	-	-
19	31105 - Steam - Land Improvements - Wygen III	-	-	-	-	-	-	-
20	31201 - Steam - Boiler Plant Equipment - Ben French	-	-	-	-	-	-	-
21	31201 - Steam - Boiler Plant Equipment - Wygen III	62,995,132	174,408	1,041,409	(182,698)	-	-	64,028,250
22	31201 - Steam - Boiler Plant Equipment - Neil Simpson II	108,270,607	1,087,770	29,119,598	(5,108,565)	-	-	133,369,410
23	31201 - Steam - Boiler Plant Equipment - Osage	-	-	-	-	-	-	-
24	31201 - Steam - Boiler Plant Equipment - Wyodak	88,965,352	336,502	591,580	(103,783)	-	-	89,789,651
25	31202 - Steam - Boiler Pollution Control - Neil Simpson II	-	-	-	-	-	-	-
26	31202 - Steam - Boiler Pollution Control - Wygen III	-	-	-	-	-	-	-
27	31300 - Steam - Generators - Wyodak	598,823	-	-	-	-	-	598,823
28	31400 - Steam - Turbogens Units - Ben French	-	-	-	-	-	-	-
29	31400 - Steam - Turbogens Units - Wygen III	63,425,487	958,761	168,565	(29,572)	-	-	64,523,240
30	31400 - Steam - Turbogens Units - Neil Simpson II	46,281,812	26,127	797,749	(139,952)	-	-	46,965,736
31	31400 - Steam - Turbogens Units - Neil Simpson I	-	-	-	-	-	-	-
32	31400 - Steam - Turbogens Units - Osage	-	-	-	-	-	-	-
33	31400 - Steam - Turbogens Units - Wyodak	14,247,090	-	-	-	-	-	14,247,090
34	31500 - Steam - Accessory Electric Equipment - Ben French	-	-	-	-	-	-	-
35	31500 - Steam - Accessory Electric Equipment - Wygen III	5,687,516	23,964	-	-	-	-	5,711,480
36	31500 - Steam - Accessory Electric Equipment - Neil Simpson II	7,353,687	9,106	-	-	-	-	7,362,792
37	31500 - Steam - Accessory Electric Equipment - Neil Simpson I	-	-	-	-	-	-	-
38	31500 - Steam - Accessory Electric Equipment - Osage	-	-	-	-	-	-	-
39	31500 - Steam - Accessory Electric Equipment - Wyodak	7,537,073	-	-	-	-	-	7,537,073
40	31510 - Steam - Computer Hardware	206,510	-	89,000	(206,267)	-	-	89,243
41	31510 - Steam - Computer Hardware - Neil Simpson II	341,912	186,681	45,399	(429,421)	-	-	144,571
42	31520 - Steam - Computer Software	15,289	-	-	-	-	-	15,289
43	31520 - Steam - Computer Software - Neil Simpson II	176,792	-	625,450	-	-	-	802,242
44	31530 - Steam - Communication Equipment	212,875	188	140,000	-	-	-	353,063
45	31530 - Steam - Communication Equipment - Neil Simpson II	297,496	11,331	-	-	-	-	308,828
46	31600 - Steam - Miscellaneous - Ben French	-	-	-	-	-	-	-
47	31600 - Steam - Miscellaneous - Wygen III	43,450	-	87,357	(15,325)	-	-	115,481
48	31600 - Steam - Miscellaneous - Neil Simpson II	1,602,087	5,925	161,661	(28,361)	-	-	1,741,312
49	31600 - Steam - Miscellaneous - Neil Simpson I	-	-	-	-	-	-	-
50	31600 - Steam - Miscellaneous - Osage	-	-	-	-	-	-	-
51	31600 - Steam - Miscellaneous - Wyodak	1,684,422	25,571	-	-	-	-	1,709,993
52	<b>Subtotal Steam Production Plant</b>	<b>\$ 466,435,282</b>	<b>\$ 3,049,077</b>	<b>\$ 39,057,235</b>	<b>\$ (7,329,787)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 501,211,807</b>
53								
54	<b>Wind Production Plant</b>							
55	33821 - Wind - Structures - Corriedale	2,355,421	4,177	57,596	(10,104)	-	-	2,407,090
56	33823 - Wind - Wind Turbines	20,723,721	410,185	(610,592)	107,119	-	-	20,630,433
57	33824 - Wind - Wind Tower	8,847,495	-	-	-	-	-	8,847,495
58	33826 - Wind - Collector System	2,210,203	-	-	-	-	-	2,210,203
59	33832 - Wind - Communications Equipment	23,125	-	-	-	-	-	23,125
60	<b>Subtotal Wind Production Plant</b>	<b>\$ 34,159,965</b>	<b>\$ 414,363</b>	<b>\$ (552,996)</b>	<b>\$ 97,014</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,118,346</b>
61								
62	<b>Other Production Plant</b>							
63	34001 - Land	1,871,490	-	4,012,923	-	-	-	5,884,413
64	34100 - Structures - Cheyenne Prairie	5,790,507	6,973	69,644	(12,218)	-	-	5,854,906
65	34100 - Structures - Neil Simpson	371,240	-	25,052	(4,395)	-	-	391,897
66	34100 - Structures - Ben French Diesel # 1 - 5	-	-	-	-	-	-	-
67	34100 - Structures - Ben French CTs # 1 - 4	1,458,009	-	-	-	-	-	1,458,009
68	34100 - Structures - Lange I CT	614,225	-	335,941	(58,935)	-	-	891,230
69	34100 - Structures - Lange II RICE	-	-	85,430,561	-	-	-	85,430,561
70	34100 - Structures - Corriedale	1,032,000	4,177	-	-	-	-	1,036,178

**BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY**  
**ELECTRIC PLANT IN SERVICE**  
**FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026**

**COST OF SERVICE STUDY**  
**Schedule D-1**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Account 101 - 13 Month Avg. Plant Balance Ending September 30, 2025	Account 106 - 13 Month Avg. Plant Balance Ending September 30, 2025	Pro Forma Plant Additions	Pro Forma Plant Retirements	Removal of DC Tie Assets (Stmt T, Col c)	Removal of CUS Transmission Plant (Stmt T, Col d)	Adjusted Test Period Ending September 30, 2026
71	34200 - Other Fuel Holders & Accessories - Cheyenne Prairie	1,564,595	-	-	-	-	-	1,564,595
72	34200 - Other Fuel Holders & Accessories - Neil Simpson	1,377,505	-	-	-	-	-	1,377,505
73	34200 - Other Fuel Holders & Accessories - Ben French Diesel #1 - 5	101,225	-	-	-	-	-	101,225
74	34200 - Other Fuel Holders & Accessories - Ben French CTs #1 - 4	1,949,654	18,466	-	-	-	-	1,968,120
75	34200 - Other Fuel Holders & Accessories - Lange I CT	1,516,414	-	16,704	(2,930)	-	-	1,530,188
76	34200 - Other Fuel Holders & Accessories - Lange II RICE	-	-	13,785,258	-	-	-	13,785,258
77	34300 - Prime Movers	-	-	-	-	-	-	-
78	34410 - Generators - Cheyenne Prairie	33,513,864	261,127	521,020	(91,405)	-	-	34,204,606
79	34410 - Generators - Neil Simpson	29,915,676	31,856	16,674,091	(2,925,201)	-	-	43,696,421
80	34410 - Generators - Ben French Diesel #1 - 5	2,130,862	-	-	-	-	-	2,130,862
81	34410 - Generators - Ben French CTs #1 - 4	18,782,757	-	-	-	-	-	18,782,757
82	34410 - Generators - Corriedale	13,180,264	-	-	-	-	-	13,180,264
83	34410 - Generators - Lange I CT	27,984,900	61,448	3,013,498	(528,670)	-	-	30,531,177
84	34410 - Generators - Lange II RICE	-	-	192,127,119	-	-	-	192,127,119
85	34420 - Generators - Rotatable - Cheyenne Prairie	59,381,927	-	-	-	-	-	59,381,927
86	34500 - Accessory Electric Equipment - Cheyenne Prairie	13,574,099	7,904	-	-	-	-	13,582,003
87	34500 - Accessory Electric Equipment - Neil Simpson	2,164,052	-	-	-	-	-	2,164,052
88	34500 - Accessory Electric Equipment - Ben French Diesel #1 - 5	136,993	-	-	-	-	-	136,993
89	34500 - Accessory Electric Equipment - Ben French CTs #1-4	849,858	-	-	-	-	-	849,858
90	34500 - Accessory Electric Equipment - Corriedale	-	-	-	-	-	-	-
91	34500 - Accessory Electric Equipment - Lange I CT	2,281,225	12,691	50,000	(8,772)	-	-	2,335,144
92	34500 - Accessory Electric Equipment - Lange II RICE	-	-	8,429,498	-	-	-	8,429,498
93	34510 - Computer Hardware	336,643	57,495	46,842	(382,492)	-	-	58,487
94	34520 - Computer Software	258,808	-	-	-	-	-	258,808
95	34530 - Communications Equipment - Cheyenne Prairie	34,921	-	-	-	-	-	34,921
96	34530 - Communications Equipment - Neil Simpson	2,669	-	-	-	-	-	2,669
97	34530 - Communications Equipment - Ben French Diesel #1 - 5	-	-	-	-	-	-	-
98	34530 - Communications Equipment - Ben French CTs #1-4	-	-	-	-	-	-	-
99	34530 - Communications Equipment - Lange I CT	-	-	-	-	-	-	-
100	34530 - Communications Equipment - Lange II RICE	-	-	-	-	-	-	-
101	34530 - Communications Equipment	-	-	-	-	-	-	-
102	34534 - Accessory Electric Equipment - Corriedale	982,312	-	-	-	-	-	982,312
103	34600 - Miscellaneous Power Plant Equipment - Cheyenne Prairie	23,002	-	-	-	-	-	23,002
104	34600 - Miscellaneous Power Plant Equipment - Neil Simpson	128,823	-	827,387	(145,152)	-	-	811,058
105	34600 - Miscellaneous Power Plant Equipment - Ben French Diesel #1	-	-	-	-	-	-	-
106	34600 - Miscellaneous Power Plant Equipment - Ben French CTs #1 - 4	168,787	-	-	-	-	-	168,787
107	34600 - Miscellaneous Power Plant Equipment - Lange I CT	29,907	-	-	-	-	-	29,907
108	34600 - Miscellaneous Power Plant Equipment - Lange II RICE	-	-	5,946,683	-	-	-	5,946,683
109	<b>Subtotal Other Production Plant</b>	<b>\$ 223,509,214</b>	<b>\$ 462,137</b>	<b>\$ 331,312,218</b>	<b>\$ (4,160,169)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 551,123,400</b>
110								
111	<b>Transmission Plant</b>							
112	35001 - Transmission Land	888,332	-	-	-	(236,040)	(613,240)	39,051
113	35002 - Transmission Land Rights	9,448,742	-	-	-	(127,145)	(8,763,532)	558,065
114	35130 - Transmission Communication Equipment	2,202,962	4,143	-	-	(208,112)	(1,879,317)	119,676
115	35200 - Transmission Structures & Improvements	1,965,335	-	8,097	(1,420)	(917,948)	(990,958)	63,105
116	35205 - Transmission Land Improvements	55,717	-	-	-	(26,831)	(27,157)	1,729
117	35300 - Transmission Sub-Station Equipment	69,468,095	109,013	1,992,873	(349,617)	(22,373,808)	(45,922,211)	2,924,344
118	35300 - Transmission Sub-Station Equipment - CORRIEDALE	-	-	-	-	-	-	-
119	35301 - Transmission Station Equipment - GSU	3,952,798	-	10,614,346	-	-	-	14,567,144
120	35301 - Transmission Station Equipment - GSU - Wyygen II	-	-	-	-	-	-	-
121	35301 - Transmission Station Equipment - GSU - CPGS Combined Cyc	674,814	-	-	-	-	-	674,814
122	35301 - Transmission Station Equipment - GSU - CPGS Simple Cycle	-	-	-	-	-	-	-
123	35301 - Transmission Station Equipment - GSU - CORRIEDALE	-	-	-	-	-	-	-
124	35400 - Transmission Poles & Fixtures	864,826	-	-	-	(398,101)	(438,783)	27,942
125	35500 - Transmission Towers & Fixtures	116,143,418	75,424	212,548	(37,288)	-	(109,425,825)	6,968,277
126	35500 - Transmission Towers & Fixtures - CORRIEDALE	-	-	-	-	-	-	-
127	35600 - Transmission Overhead Conductors	93,575,764	6,085	77,966	(13,678)	(232,137)	(87,821,494)	5,592,505
128	35600 - Transmission Overhead Conductors - CORRIEDALE	-	-	-	-	-	-	-
129	35900 - Transmission	6,920	-	-	-	-	(6,506)	414
130	<b>Subtotal Transmission Plant</b>	<b>\$ 299,247,722</b>	<b>\$ 194,665</b>	<b>\$ 12,905,829</b>	<b>\$ (402,004)</b>	<b>\$ (24,520,122)</b>	<b>\$ (255,889,023)</b>	<b>\$ 31,537,067</b>
131								
132	<b>Distribution Plant</b>							
133	36001 - Distribution Land	1,567,028	7,126	-	-	-	-	1,574,154
134	36002 - Distribution Land Rights	1,634,095	-	-	-	-	-	1,634,095
135	36100 - Distribution Structures and Improvements	2,142,331	606	26,977	(4,733)	-	-	2,165,181
136	36105 - Distribution Land Improvements	188,197	-	-	-	-	-	188,197
137	36200 - Distribution Sub-Station Equipment	113,667,262	1,630,552	2,652,661	(465,367)	-	-	117,485,109
138	36330 - Communication Equipment	1,993,597	-	6,122	-	-	-	1,999,719
139	36400 - Poles, Towers, and Fixtures	120,583,129	5,197,524	9,565,924	(1,678,187)	-	-	133,668,389
140	36500 - Overhead Conductors and Devices	67,927,271	3,511,517	3,729,814	(654,336)	-	-	74,514,266

**BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY**  
**ELECTRIC PLANT IN SERVICE**  
**FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026**

**COST OF SERVICE STUDY**  
**Schedule D-1**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account and Description	Account 101 - 13 Month Avg. Plant Balance Ending September 30, 2025	Account 106 - 13 Month Avg. Plant Balance Ending September 30, 2025	Pro Forma Plant Additions	Pro Forma Plant Retirements	Removal of DC Tie Assets (Stmt T, Col c)	Removal of CUS Transmission Plant (Stmt T, Col d)	Adjusted Test Period Ending September 30, 2026
141	36600 - Underground Conduit	25,064,669	1,246,793	3,911,474	(686,205)	-	-	29,536,731
142	36700 - Underground Conductors and Devices	81,956,285	8,408,146	5,513,039	(967,174)	-	-	94,910,296
143	36801 - Line Transformers - Other Equipment	7,530,228	1,600,569	2,725,761	(478,191)	-	-	11,378,367
144	36802 - Line Transformers - Conventional	18,159,063	506,821	791,519	(138,859)	-	-	19,318,545
145	36803 - Line Transformers - Pad mount	47,833,305	287,552	2,689,884	(471,897)	-	-	50,338,844
146	36901 - Services - Overhead	11,120,267	74,563	324,036	(56,847)	-	-	11,462,019
147	36902 - Services - Underground	31,060,203	989,512	2,789,845	(489,433)	-	-	34,350,126
148	37001 - Meters	1,743,606	15,386	2,176,879	(381,898)	-	-	3,553,973
149	37004 - Meters - AMI	11,017,922	45,703	306,870	(53,835)	-	-	11,316,660
150	37100 - Installations on Customers' Premises	2,760,841	619,394	32,789	(5,752)	-	-	3,407,273
151	37300 - Street Lighting and Signal Systems	3,019,654	627,610	224,551	(39,394)	-	-	3,832,421
152	<b>Subtotal Distribution Plant</b>	<b>\$ 550,968,954</b>	<b>\$ 24,775,498</b>	<b>\$ 37,462,022</b>	<b>\$ (6,572,109)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 606,634,366</b>
153								
154	<b>General Plant</b>							
155	38901 - Land and Land Rights	5,155,022	-	-	-	(25,792)	-	5,129,230
156	39001 - Structures and Improvements	82,611,211	316,797	561,742	(98,549)	(417,227)	(3,312,785)	79,661,189
157	39001 - General Structures and Improvements - Common	-	-	-	-	-	-	-
158	39005 - General Land Improvements	3,587,105	-	-	-	(17,947)	(651)	3,568,507
159	39005 - General Land Improvements - Common	-	-	-	-	-	-	-
160	39051 - Structures and Improvements - Leased	-	-	-	-	-	-	-
161	39101 - Office Furniture and Equipment	2,840,275	8,021	-	(136,281)	(13,569)	(316,588)	2,381,858
162	39103 - Computer Hardware	1,060,432	381,619	-	-	(7,215)	(139,678)	1,295,157
163	39104 - Computer Software	311,250	203,516	-	-	(2,576)	(65,814)	446,377
164	39104 - Computer Software - Common	-	-	-	-	-	-	-
165	39107 - Ipad Hardware	-	-	-	-	-	-	-
166	39108 - Furniture & Equipment - Horizon Point	7,481,477	-	-	-	(37,432)	-	7,444,045
167	39201 - Transportation Equipment - Subunit	617,254	66,619	9,943	(1,744)	(3,463)	(88,483)	600,126
168	39202 - Transportation Equipment - Cars	176,037	244,981	-	-	(2,106)	(53,828)	365,083
169	39203 - Transportation Equipment - Light Trucks	4,291,772	457,717	885,761	(155,392)	(27,417)	(700,612)	4,751,827
170	39204 - Transportation Equipment - Medium Trucks	3,707,110	475,082	889,859	(156,112)	(24,596)	(628,514)	4,262,830
171	39205 - Transportation Equipment - Heavy Trucks	13,359,856	1,514,410	1,421,018	(249,295)	(80,282)	(2,051,517)	13,914,190
172	39206 - Transportation Equipment - Trailers	4,823,253	251,190	79,855	(14,009)	(25,718)	(657,198)	4,457,373
173	39300 - Stores Equipment	230,778	12,007	-	(38,465)	(1,022)	-	177,175
174	39400 - Tools, Shop and Garage Equipment	3,653,640	148,489	258,993	(94,724)	(19,845)	(507,113)	3,439,440
175	39410 - Vehicles - Tools and Shop Equipment	190,598	-	-	-	(954)	(24,368)	165,276
176	39500 - Laboratory Equipment	738,504	1,844	-	(65,589)	(3,376)	(86,270)	585,114
177	39601 - Power Operated Equipment - Short-Life	577,467	-	576,306	(101,104)	(5,267)	(134,586)	912,816
178	39602 - Power Operated Equipment - Long-Life	3,506,883	69,033	-	-	(17,891)	(457,189)	3,100,835
179	39700 - Communication Equipment	1,028,337	(2,320)	-	-	(5,133)	(351,406)	669,478
180	39701 - Computer Hardware	1,499,852	192,291	1,548,776	(141,962)	(15,505)	(823,757)	2,259,695
181	39702 - Computer Software	-	-	265,490	-	(1,328)	(90,929)	173,233
182	39703 - Communication Equipment	2,004,941	-	-	(7,893)	(9,992)	(683,979)	1,303,078
183	39710 - Communication Equipment - Towers	3,349,912	44,084	-	-	(16,981)	(1,162,426)	2,214,588
184	39800 - Miscellaneous Equipment	386,943	1,899	-	(54,864)	(1,671)	(42,970)	289,338
185	39808 - Miscellaneous Equipment - Horizon Point	1,146,231	-	-	-	(5,735)	-	1,140,496
186	<b>Subtotal General Plant</b>	<b>\$ 148,336,139</b>	<b>\$ 4,387,278</b>	<b>\$ 6,497,743</b>	<b>\$ (1,315,982)</b>	<b>\$ (790,039)</b>	<b>\$ (12,406,786)</b>	<b>\$ 144,708,353</b>
187								
188	<b>Plant Acquisition Adjustment</b>							
189	114 - Plant Acquisition Adjustment	4,870,309	-	-	-	-	-	4,870,309
190	<b>Total Plant Acquisition Adjustment</b>	<b>\$ 4,870,309</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,870,309</b>
191								
192	<b>Other Utility Plant</b>							
193	118 - BHSC Allocated Plant - Other Utility Plant (Customer)	3,533,284	-	449,640	(1,315,011)	(13,348)	(339,356)	2,315,209
194	118 - BHSC Allocated Plant - Other Utility Plant	31,903,798	-	3,775,227	(981,806)	(173,599)	(4,413,452)	30,110,168
195	<b>Subtotal Other and Non-Utility Plant</b>	<b>\$ 35,437,081</b>	<b>\$ -</b>	<b>\$ 4,224,867</b>	<b>\$ (2,296,817)</b>	<b>\$ (186,947)</b>	<b>\$ (4,752,808)</b>	<b>\$ 32,425,377</b>
196								
197	<b>Total Electric Plant in Service</b>	<b>\$ 1,762,964,665</b>	<b>\$ 33,283,019</b>	<b>\$ 431,625,037</b>	<b>\$ (21,979,853)</b>	<b>\$ (25,497,108)</b>	<b>\$ (273,048,617)</b>	<b>\$ 1,907,347,143</b>

<b>Electric Plant Account &amp; Description</b>	<b>Sum of Annual Total Rate</b>
11400-Acquisition Adjustments	3.12%
31001-Ben French-Land	0.00%
31001-Kirk-Land	0.00%
31001-N.S. II-Land	0.00%
31001-N.S. I-Land	0.00%
31001-Osage-Land	0.00%
31001-WYGEN 3-Land	0.00%
31001-Wyodak-Land	0.00%
31002-Ben French-Ld Rt/ROW-ND	0.00%
31002-Kirk-Ld Rt/ROW-ND	0.00%
31002-N.S. II-Ld Rt/ROW-ND	0.00%
31002-N.S. I-Ld Rt/ROW-ND	0.00%
31002-Osage-Ld Rt/ROW-ND	0.00%
31002-WYGEN 3-Ld Rt/ROW-ND	0.00%
31002-Wyodak-Ld Rt/ROW-ND	0.00%
31100-Ben French-Struc&Improv	16.24%
31100-Kirk-Struc&Improv	0.00%
31100-N.S. II-Struc&Improv	2.90%
31100-N.S. I-Struc&Improv	21.97%
31100-Osage-Struc&Improv	12.08%
31100-WYGEN 3-Struc&Improv	2.64%
31100-Wyodak-Struc&Improv	2.86%
31105-Ben French-Land Improv	16.24%
31105-Kirk-Land Improv	0.00%
31105-N.S. II-Land Improv	2.90%
31105-N.S. I-Land Improv	21.97%
31105-Osage-Land Improv	12.08%
31105-WYGEN 3-Land Improv	2.64%
31105-Wyodak-Land Improv	2.86%
31201-Ben French-BoilerPlntEqp	16.24%
31201-Kirk-BoilerPlntEqp	0.00%
31201-N.S. I-BoilerPlntEqp	21.97%
31201-N.S. II-BoilerPlntEqp	2.90%
31201-Osage-BoilerPlntEqp	12.08%
31201-WYGEN 3-BoilerPlntEqp	2.64%
31201-Wyodak-BoilerPlntEqp	2.86%
31202-Ben French-Boilr-Pollutn	16.24%
31202-Kirk-Boilr-Pollutn	0.00%
31202-N.S. I-Boilr-Pollutn	21.97%
31202-N.S. II-Boilr-Pollutn	2.90%
31202-Osage-Boilr-Pollutn	12.08%
31202-WYGEN 3-Boilr-Pollutn	2.64%
31202-Wyodak-Boilr-Pollutn	2.86%

<b>Electric Plant Account &amp; Description</b>	<b>Sum of Annual Total Rate</b>
31300-Wyodak-Eng/Generatrs	2.86%
31400-Ben French-Turbo Units	16.24%
31400-Kirk-Turbo Units	0.00%
31400-N.S. II-Turbo Units	2.90%
31400-N.S. I-Turbo Units	21.97%
31400-Osage-Turbo Units	12.08%
31400-WYGEN 3-Turbo Units	2.64%
31400-Wyodak-Turbo Units	2.86%
31500-Ben French-Acsy Elec Eqp	16.24%
31500-Kirk-Acsy Elec Eqp	0.00%
31500-N.S. I-Acsy Elec Eqp	21.97%
31500-N.S. II-Acsy Elec Eqp	2.90%
31500-Osage-Acsy Elec Eqp	12.08%
31500-WYGEN 3-Acsy Elec Eqp	2.64%
31500-Wyodak-Acsy Elec Eqp	2.86%
31510-N.S. II-Steam Comp Hard	2.90%
31510-Steam Comp Hardware	20.00%
31520-N.S. II-Steam Comp Soft	2.90%
31520-Steam Comp Software	7.89%
31530-N.S. II-Steam Comm Eqp	2.90%
31530-Steam Comm Eqp	6.26%
31530-WYGEN 3-Steam Comm Eqp	2.64%
31600-Ben French-Misc Plnt Eqp	16.24%
31600-Kirk-Misc Plnt Eqp	0.00%
31600-N.S. II-Misc Plnt Eqp	2.90%
31600-N.S. I-Misc Plnt Eqp	21.97%
31600-Osage-Misc Plnt Eqp	12.08%
31600-WYGEN 3-Misc Plnt Eqp	2.64%
31600-Wyodak-Misc Plnt Eqp	2.86%
33821-Wind-Struc&Improv	4.00%
33823-Wind Turbine	4.00%
33824-Wind Towers	4.00%
33826-Wind Collector	4.00%
33832-Wind Comm Eqp	5.00%
34001-Ben French-Land	0.00%
34001-BF Diesel-Land	0.00%
34001-CPGS CC Ele Other-Land	0.00%
34001-Lange CT-Land	0.00%
34001-N.S. CT-Land	0.00%
34002-CPGS CC EleOthLd ROW ND	0.00%
34100-Ben French-Struc&Improv	2.62%
34100-BF Diesel-Struc&Improv	5.05%
34100-Corriedale-Struc&Improv	4.00%

<b>Electric Plant Account &amp; Description</b>	<b>Sum of Annual Total Rate</b>
34100-CPGS CC EleOth-Str&Imp	2.73%
34100-Lange CT-Struc&Improv	2.29%
34100-N.S. CT-Struc&Improv	2.56%
34105-Ben French-Land Improv	2.62%
34105-BF Diesel-Land Improv	5.05%
34105-Lange CT-Land Improv	2.29%
34105-N.S. CT-Land Improv	2.56%
41-Corriedale-Struct & Improve	4.14%
34200-Ben French-Fuel Hldr&Acc	2.62%
34200-BF Diesel-Fuel Hldr&Acc	5.05%
34200-CPGS CC EleOthFuel Hld	2.98%
34200-Lange CT-Fuel Hldr&Acce	2.29%
34200-N.S. CT-Fuel Hldr&Acce	2.56%
34300-Ben French-Prime Movers	2.62%
34300-BF Diesel-Prime Movers	5.05%
34300-CPGS CC EleOth-PrimeMov	2.73%
34300-Lange CT-Prime Movers	2.29%
34300-N.S. CT-Prime Movers	2.56%
34410-Ben French-Generators	2.62%
34410-BF Diesel-Generators	5.05%
34410-Corriedale-Generators	4.00%
34410-CPGS CC EleOth-Genrtrs	2.97%
34410-Lange CT-Generators	2.29%
34410-N.S. CT-Generators	2.56%
34500-Ben French-Acce Ele Eqp	2.62%
34500-BF Diesel-Acce Ele Eqp	5.05%
34500-CPGS CC Ele Oth-AcceEqp	3.01%
34500-Lange CT-Acce Ele Eqp	2.29%
34500-N.S. CT-Acce Ele Eqp	2.56%
34534-Corriedale-Acc Ele Equip	4.00%
34510-Oth Comp Hardware	24.33%
34520-Oth Comp Software	7.89%
34530-CPGS Oth-Comm Eqp	3.01%
34530-N.S. CT-Oth Comm Eqp	2.56%
34530-Oth Comm Eqp	5.00%
34600-Ben French-Misc Plant Eq	2.62%
34600-BF Diesel-Misc Plant Eq	5.05%
34600-CPGS CC EleOthMisPlntEq	3.64%
34600-Lange CT-Misc Plant Eqp	2.29%
35001-ET-Land	0.00%
35002-ET-Ld Rt/ROW-ND	0.00%
35003-ET-Ld Rt/ROW-D	0.00%
35130-Corriedale-Trans-Comm Eq	4.00%

<b>Electric Plant Account &amp; Description</b>	<b>Sum of Annual Total Rate</b>
35130-ET-Comm Eqp	2.13%
35200-ET-Str&Improv	1.83%
35205-ET-Land Improv	1.83%
35300-Corriedale-Trans-SubStE	4.00%
35300-ET-Station Equi	2.13%
35301-Corriedale-Trans-GSU	4.00%
35400-ET-Twrs&Fixtrs	1.74%
35500-Corriedale-Trans-Pol&Fix	4.00%
35500-ET-Poles&Fixtrs	2.74%
Account 124000	0.00%
35600-Corriedale-Trans-OH Cond	4.00%
35600-ET-OH Conductors	2.05%
35900-ET-Roads & Trails	1.72%
36001-ED-Land	0.00%
36002-ED-Ld Rt/ROW-ND	0.00%
36003-ED-Ld Rt/ROW-D	0.00%
36100-ED-Str & Improve	2.45%
36105-ED-Land Improve	2.69%
36200-ED-Station Equip	2.27%
36330-ED-Comm Eqp	2.27%
36400-ED-Ple/Twr/Fixtr	3.64%
36500-ED-OH Conductors	2.26%
36600-ED-UG Conduit	2.81%
36700-ED-UG Conductors	2.32%
36801-ED-Oth Eqp	2.74%
36802-ED-Line Trans	2.45%
36803-ED-Pad Trans	2.35%
36901-ED-OH Services	2.43%
36902-ED-UG Services	2.24%
37001-ED-Meters Other	5.50%
37003-ED-Meters ERT	5.01%
37100-ED-InstalCstPrmis	3.22%
37300-ED-Street Lighg	3.96%
38901-GP-Land	0.00%
38902-GP-Ld Rt/ROW-ND	0.00%
39001-GP-Str&Improve-GO	1.67%
39001-GP-Str&Improve-HP	1.67%
39001-GP-Str&Improve-O	1.67%
39005-GP-Land Improve-O	1.67%
39005-GP-Land Improve-O HP	1.67%
39051-GP-Str&Imprve-L	1.67%
36310 - Dist Hardware	24.33%
39101-GP-Office Frn&Eqp	4.71%

<b>Electric Plant Account &amp; Description</b>	<b>Sum of Annual Total Rate</b>
39101-GP-Office Frn&Eqp>=2015	5.00%
39103-GP-Computer Hdwre	24.33%
39104-GP-Software	7.89%
39105-GP-Sys Dev	18.35%
39105-GP-Sys Dev >=2015	20.00%
39107-GP-IPAD HARDWARE	33.33%
39108-GP-Office Frn&Eqp - HP	14.29%
39201-GP-Trans Eqp-Subunit	1.54%
39202-GP-Trans Eqp-Cars	6.96%
39203-GP-Trans Eqp-LT	3.77%
39204-GP-Trans Eqp-MT	4.39%
39205-GP-Trans Eqp-HT	2.84%
39206-GP-Trans Eqp-Trlr	2.80%
39300-GP-Stores Equip	22.06%
39300-GP-Stores Equip>=2015	5.00%
39400-GP-Tool/Shop/Grg	3.49%
39400-GP-Tool/Shop/Grg >=2015	4.00%
39410-GP-Veh-Tool/Shop/Grg	3.49%
39500-GP-Lab Equipment	7.46%
39500-GP-Lab Equipment >=2015	4.00%
39601-GP-Short Life Powr Eqp	0.44%
39602-GP-Long Life Powr Eqp	2.11%
36330-ED Comm Eqp	6.26%
39700-GP-Communc Eqp	6.26%
39700-GP-Communc Eqp >=2015	5.00%
39710-Commun Eq-Towers	5.22%
39701-GP-Computer Hdwre	24.33%
39703-GP-Comm Eqp	6.26%
39800-GP-Misc Eqp	6.21%
39800-GP-Misc Eqp >=2015	5.00%
39808-GP-Misc Equip - HP	14.29%
36xxx-ED-CCNC	0.00%
39xxx-EG-CCNC	0.00%
34xxx-Ben French-CCNC	0.00%
34xxx-BF Diesel-CCNC	0.00%
34xxx-Lange CT-CCNC	0.00%
34xxx-N.S. CT-CCNC	0.00%
31xxx-Ben French-CCNC	0.00%
31xxx-Kirk-CCNC	0.00%
31xxx-N.S. I-CCNC	0.00%
31xxx-N.S. II-CCNC	0.00%
31xxx-Osage-CCNC	0.00%
31xxx-WYGEN 3-CCNC	0.00%

<b>Electric Plant Account &amp; Description</b>	<b>Sum of Annual Total Rate</b>
31xxx-Wyodak-CCNC	0.00%
35xxx-ET-CCNC	0.00%
37004-Electric-Dist-Meter-AMI	5.01%

Electric Plant Account & Description														
set_of_books_id	depreciation_base	depreciation_rate	depreciation_expense	end_reserve	depr_group_id	gl_post_mo_yr	start_month	end_balance	depr_exp_adjust	description	description	company_id	depr_exp_alloc_adjust	
1	-	0.0312	-	-	10132	9/1/2025	9/1/2025	-	0	BHP-1	11400-Acquisition Adjustments	114	1	-
1	45,126	-	-	-	10001	9/1/2025	9/1/2025	45,126	0	BHP-1	31001-Ben French-Land	310	1	-
1	7,015	-	-	-	10133	9/1/2025	9/1/2025	7,015	0	BHP-1	31001-Kirk-Land	310	1	-
1	950	-	-	-	10042	9/1/2025	9/1/2025	950	0	BHP-1	31001-N.S. II-Land	310	1	-
1	1,000	-	-	-	10011	9/1/2025	9/1/2025	1,000	0	BHP-1	31001-N.S. I-Land	310	1	-
1	179,368	-	-	-	10021	9/1/2025	9/1/2025	179,368	0	BHP-1	31001-Osage-Land	310	1	-
1	-	-	-	-	10153	9/1/2025	9/1/2025	-	0	BHP-1	31001-WYGEN 3-Land	310	1	-
1	109,191	-	-	-	10031	9/1/2025	9/1/2025	109,191	0	BHP-1	31001-Wyodak-Land	310	1	-
1	-	-	-	-	10002	9/1/2025	9/1/2025	-	0	BHP-1	31002-Ben French-Ld Rt/ROW-ND	310	1	-
1	-	-	-	-	10134	9/1/2025	9/1/2025	-	0	BHP-1	31002-Kirk-Ld Rt/ROW-ND	310	1	-
1	116,451	-	-	-	10043	9/1/2025	9/1/2025	116,451	0	BHP-1	31002-N.S. II-Ld Rt/ROW-ND	310	1	-
1	-	-	-	-	10012	9/1/2025	9/1/2025	-	0	BHP-1	31002-N.S. I-Ld Rt/ROW-ND	310	1	-
1	-	-	-	-	10022	9/1/2025	9/1/2025	-	0	BHP-1	31002-Osage-Ld Rt/ROW-ND	310	1	-
1	-	-	-	-	10154	9/1/2025	9/1/2025	-	0	BHP-1	31002-WYGEN 3-Ld Rt/ROW-ND	310	1	-
1	-	-	-	-	10032	9/1/2025	9/1/2025	-	0	BHP-1	31002-Wyodak-Ld Rt/ROW-ND	310	1	-
1	-	0.1236	-	90,873	10003	9/1/2025	9/1/2025	-	0	BHP-1	31100-Ben French-Struc&Improv	311	1	-
1	-	-	-	-	10135	9/1/2025	9/1/2025	-	0	BHP-1	31100-Kirk-Struc&Improv	311	1	-
1	36,943,946	0.0252	77,582	11,104,500	10044	9/1/2025	9/1/2025	36,965,810	0	BHP-1	31100-N.S. II-Struc&Improv	311	1	-
1	-	0.1944	-	-	10013	9/1/2025	9/1/2025	-	0	BHP-1	31100-N.S. I-Struc&Improv	311	1	-
1	603,031	0.0990	4,975	225,217	10023	9/1/2025	9/1/2025	603,031	0	BHP-1	31100-Osage-Struc&Improv	311	1	(4,975)
1	11,011,086	0.0234	21,472	3,092,696	10155	9/1/2025	9/1/2025	10,986,706	0	BHP-1	31100-WYGEN 3-Struc&Improv	311	1	-
1	9,102,799	0.0253	19,192	9,509,609	10033	9/1/2025	9/1/2025	9,102,799	0	BHP-1	31100-Wyodak-Struc&Improv	311	1	-
1	-	0.1236	-	-	10004	9/1/2025	9/1/2025	-	0	BHP-1	31105-Ben French-Land Improv	311	1	-
1	-	-	-	-	10136	9/1/2025	9/1/2025	-	0	BHP-1	31105-Kirk-Land Improv	311	1	-
1	-	0.0252	-	451	10045	9/1/2025	9/1/2025	-	0	BHP-1	31105-N.S. II-Land Improv	311	1	-
1	-	0.1944	-	-	10014	9/1/2025	9/1/2025	-	0	BHP-1	31105-N.S. I-Land Improv	311	1	-
1	-	0.0990	-	-	10024	9/1/2025	9/1/2025	-	0	BHP-1	31105-Osage-Land Improv	311	1	-
1	-	0.0234	-	1,188	10156	9/1/2025	9/1/2025	-	0	BHP-1	31105-WYGEN 3-Land Improv	311	1	-
1	-	0.0253	-	-	10034	9/1/2025	9/1/2025	-	0	BHP-1	31105-Wyodak-Land Improv	311	1	-
1	-	0.1236	-	8,369	10005	9/1/2025	9/1/2025	-	0	BHP-1	31201-Ben French-BoilerPlntEq	312	1	-
1	-	-	-	-	10137	9/1/2025	9/1/2025	-	0	BHP-1	31201-Kirk-BoilerPlntEq	312	1	-
1	-	0.1944	-	-	10015	9/1/2025	9/1/2025	-	0	BHP-1	31201-N.S. I-BoilerPlntEq	312	1	-
1	109,143,157	0.0252	229,201	30,765,555	10046	9/1/2025	9/1/2025	#####	0	BHP-1	31201-N.S. II-BoilerPlntEq	312	1	-
1	2,940	0.0990	24	(1,861,048)	10025	9/1/2025	9/1/2025	2,940	0	BHP-1	31201-Osage-BoilerPlntEq	312	1	-
1	63,675,374	0.0234	124,167	13,960,402	10157	9/1/2025	9/1/2025	63,676,742	0	BHP-1	31201-WYGEN 3-BoilerPlntEq	312	1	-
1	89,562,464	0.0253	188,828	47,364,935	10035	9/1/2025	9/1/2025	89,594,427	0	BHP-1	31201-Wyodak-BoilerPlntEq	312	1	-
1	-	0.1236	-	-	10006	9/1/2025	9/1/2025	-	0	BHP-1	31202-Ben French-Boilr-Pollutn	312	1	-
1	-	-	-	-	10138	9/1/2025	9/1/2025	-	0	BHP-1	31202-Kirk-Boilr-Pollutn	312	1	-
1	-	0.1944	-	-	10016	9/1/2025	9/1/2025	-	0	BHP-1	31202-N.S. I-Boilr-Pollutn	312	1	-
1	-	0.0252	-	57,250	10047	9/1/2025	9/1/2025	-	0	BHP-1	31202-N.S. II-Boilr-Pollutn	312	1	-
1	-	0.0990	-	-	10026	9/1/2025	9/1/2025	-	0	BHP-1	31202-Osage-Boilr-Pollutn	312	1	-
1	-	0.0234	-	23	10158	9/1/2025	9/1/2025	-	0	BHP-1	31202-WYGEN 3-Boilr-Pollutn	312	1	-
1	-	0.0253	-	-	10036	9/1/2025	9/1/2025	-	0	BHP-1	31202-Wyodak-Boilr-Pollutn	312	1	-
1	598,823	0.0253	1,263	335,225	10037	9/1/2025	9/1/2025	598,823	0	BHP-1	31300-Wyodak-Eng/Generatrs	313	1	-
1	-	0.1236	-	(1,156,763)	10007	9/1/2025	9/1/2025	-	0	BHP-1	31400-Ben French-Turbo Units	314	1	-
1	-	-	-	-	10139	9/1/2025	9/1/2025	-	0	BHP-1	31400-Kirk-Turbo Units	314	1	-
1	46,300,251	0.0252	97,231	15,395,281	10048	9/1/2025	9/1/2025	46,300,251	0	BHP-1	31400-N.S. II-Turbo Units	314	1	-
1	-	0.1944	-	(284,577)	10017	9/1/2025	9/1/2025	-	0	BHP-1	31400-N.S. I-Turbo Units	314	1	-
1	209,991	0.0990	1,732	(553,360)	10027	9/1/2025	9/1/2025	209,991	0	BHP-1	31400-Osage-Turbo Units	314	1	(1,732)
1	67,212,689	0.0234	131,065	13,647,530	10159	9/1/2025	9/1/2025	67,146,394	0	BHP-1	31400-WYGEN 3-Turbo Units	314	1	-
1	14,244,968	0.0253	30,033	8,058,078	10038	9/1/2025	9/1/2025	14,244,968	0	BHP-1	31400-Wyodak-Turbo Units	314	1	-
1	-	0.1236	-	604,458	10008	9/1/2025	9/1/2025	-	0	BHP-1	31500-Ben French-Acsy Elec Eq	315	1	-
1	-	-	-	-	10140	9/1/2025	9/1/2025	-	0	BHP-1	31500-Kirk-Acsy Elec Eq	315	1	-
1	-	0.1944	-	(84,497)	10018	9/1/2025	9/1/2025	-	0	BHP-1	31500-N.S. I-Acsy Elec Eq	315	1	-
1	7,362,792	0.0252	15,462	3,287,230	10049	9/1/2025	9/1/2025	7,362,792	0	BHP-1	31500-N.S. II-Acsy Elec Eq	315	1	-
1	-	0.0990	-	(6,029)	10028	9/1/2025	9/1/2025	-	0	BHP-1	31500-Osage-Acsy Elec Eq	315	1	-

Electric Plant Account & Description														
set_of_books_id	depreciation_base	depreciation_rate	depreciation_expense	end_reserve	depr_group_id	gl_post_mo_yr	start_month	end_balance	depr_exp_adjust	description	description	company_id	depr_exp_alloc_adjust	
1	5,701,489	0.0234	11,118	(55,594)	10160	9/1/2025	9/1/2025	5,701,489	0	BHP-1	31500-WYGEN 3-Acsy Elec Eq	315	1	-
1	7,535,143	0.0253	15,887	6,932,496	10039	9/1/2025	9/1/2025	7,535,143	0	BHP-1	31500-Wyodak-Acsy Elec Eq	315	1	-
1	885,697	0.0252	1,860	35,427	40384513	9/1/2025	9/1/2025	1,437,803	0	BHP-1	31510-N.S. II-Steam Comp Hard	315.10	1	-
1	827,464	0.2000	13,791	583,247	12759191	9/1/2025	9/1/2025	827,464	0	BHP-1	31510-Steam Comp Hardware	315.10	1	-
1	255,366	0.0252	536	96,069	40384647	9/1/2025	9/1/2025	255,366	0	BHP-1	31520-N.S. II-Steam Comp Soft	315.20	1	-
1	22,084	0.0789	145	16,042	40384645	9/1/2025	9/1/2025	22,084	0	BHP-1	31520-Steam Comp Software	315.20	1	-
1	332,027	0.0252	697	108,351	40384687	9/1/2025	9/1/2025	332,331	0	BHP-1	31530-N.S. II-Steam Comm Eq	315.30	1	-
1	386,273	0.0626	2,015	177,575	40384723	9/1/2025	9/1/2025	386,568	0	BHP-1	31530-Steam Comm Eq	315.30	1	-
1	47,031	0.0234	92	(102,789)	40384719	9/1/2025	9/1/2025	47,031	0	BHP-1	31530-WYGEN 3-Steam Comm Eq	316	1	-
1	-	0.1236	-	33,322	10009	9/1/2025	9/1/2025	-	0	BHP-1	31600-Ben French-Misc Plnt Eq	316	1	-
1	-	-	-	-	10141	9/1/2025	9/1/2025	-	0	BHP-1	31600-Kirk-Misc Plnt Eq	316	1	-
1	1,545,323	0.0252	3,245	625,586	10050	9/1/2025	9/1/2025	1,545,323	0	BHP-1	31600-N.S. II-Misc Plnt Eq	316	1	-
1	-	0.1944	-	(40,042)	10019	9/1/2025	9/1/2025	-	0	BHP-1	31600-N.S. I-Misc Plnt Eq	316	1	-
1	-	0.0990	-	(46,680)	10029	9/1/2025	9/1/2025	-	0	BHP-1	31600-Osage-Misc Plnt Eq	316	1	-
1	40,893	0.0234	80	(459,159)	10161	9/1/2025	9/1/2025	40,893	0	BHP-1	31600-WYGEN 3-Misc Plnt Eq	316	1	-
1	1,767,828	0.0253	3,727	583,202	10040	9/1/2025	9/1/2025	1,790,817	0	BHP-1	31600-Wyodak-Misc Plnt Eq	316	1	-
1	3,408,309	0.0400	11,361	573,212	40384739	9/1/2025	9/1/2025	3,408,309	0	BHP-1	33821-Wind-Struc&Improv	338.21	1	-
1	30,779,530	0.0400	102,598	6,003,975	40384751	9/1/2025	9/1/2025	30,779,530	0	BHP-1	33823-Wind Turbine	338.23	1	-
1	12,779,716	0.0400	42,599	2,547,264	40384753	9/1/2025	9/1/2025	12,779,716	0	BHP-1	33824-Wind Towers	338.24	1	-
1	3,192,515	0.0400	10,642	569,317	40384758	9/1/2025	9/1/2025	3,192,515	0	BHP-1	33826-Wind Collector	338.26	1	-
1	33,402	0.0500	139	4,126	40384814	9/1/2025	9/1/2025	33,402	0	BHP-1	33832-Wind Comm Eq	338.32	1	-
1	7,554	-	-	-	10070	9/1/2025	9/1/2025	7,554	0	BHP-1	34001-Ben French-Land	340	1	-
1	-	-	-	-	10143	9/1/2025	9/1/2025	-	0	BHP-1	34001-BF Diesel-Land	340	1	-
1	1,816,197	-	-	-	12758317	9/1/2025	9/1/2025	1,762,974	0	BHP-1	34001-CPGS CC Ele Other-Land	340	1	-
1	4,051,751	-	-	-	10061	9/1/2025	9/1/2025	4,051,926	0	BHP-1	34001-Lange CT-Land	340	1	-
1	-	-	-	-	10052	9/1/2025	9/1/2025	-	0	BHP-1	34001-N.S. CT-Land	340	1	-
1	-	-	-	-	12758328	9/1/2025	9/1/2025	-	0	BHP-1	34002-CPGS CC EleOthLd ROW ND	340	1	-
1	1,458,009	0.0231	2,807	1,085,603	10071	9/1/2025	9/1/2025	1,458,009	0	BHP-1	34100-Ben French-Struc&Improv	341	1	-
1	-	0.0415	-	-	10144	9/1/2025	9/1/2025	-	0	BHP-1	34100-BF Diesel-Struc&Improv	341	1	-
1	-	0.0400	-	-	33068119	9/1/2025	9/1/2025	-	0	BHP-1	34100-Corriedale-Struc&Improv	341	1	-
1	5,867,516	0.0261	12,762	1,283,227	12758331	9/1/2025	9/1/2025	5,875,063	0	BHP-1	34100-CPGS CC EleOth-Str&Imp	341	1	791
1	614,225	0.0218	1,116	168,490	10062	9/1/2025	9/1/2025	614,225	0	BHP-1	34100-Lange CT-Struc&Improv	341	1	-
1	372,278	0.0244	757	157,807	10053	9/1/2025	9/1/2025	372,278	0	BHP-1	34100-N.S. CT-Struc&Improv	341	1	-
1	-	0.0231	-	-	10072	9/1/2025	9/1/2025	-	0	BHP-1	34105-Ben French-Land Improv	341	1	-
1	-	0.0415	-	-	10145	9/1/2025	9/1/2025	-	0	BHP-1	34105-BF Diesel-Land Improv	341	1	-
1	-	0.0218	-	-	10063	9/1/2025	9/1/2025	-	0	BHP-1	34105-Lange CT-Land Improv	341	1	-
1	-	0.0244	-	-	10054	9/1/2025	9/1/2025	-	0	BHP-1	34105-N.S. CT-Land Improv	341	1	-
1	-	0.0406	-	-	30359674	9/1/2025	9/1/2025	-	0	BHP-3	41-Corriedale-Struct & Improve	341	1	-
1	1,971,329	0.0231	3,795	1,317,560	10073	9/1/2025	9/1/2025	1,971,329	0	BHP-1	34200-Ben French-Fuel Hldr&Acc	342	1	-
1	101,225	0.0415	350	20,201	10146	9/1/2025	9/1/2025	101,225	0	BHP-1	34200-BF Diesel-Fuel Hldr&Acc	342	1	-
1	1,564,595	0.0287	3,742	475,942	12758335	9/1/2025	9/1/2025	1,564,595	0	BHP-1	34200-CPGS CC EleOthFuel Hld	342	1	232
1	1,516,414	0.0218	2,755	744,147	10064	9/1/2025	9/1/2025	1,516,414	0	BHP-1	34200-Lange CT-Fuel Hldr&Acce	342	1	-
1	1,377,505	0.0244	2,801	258,632	10055	9/1/2025	9/1/2025	1,377,505	0	BHP-1	34200-N.S. CT-Fuel Hldr&Acce	342	1	-
1	-	0.0231	-	-	10074	9/1/2025	9/1/2025	-	0	BHP-1	34300-Ben French-Prime Movers	343	1	-
1	-	0.0415	-	-	10147	9/1/2025	9/1/2025	-	0	BHP-1	34300-BF Diesel-Prime Movers	343	1	-
1	-	0.0261	-	-	12758336	9/1/2025	9/1/2025	-	0	BHP-1	34300-CPGS CC EleOth-PrimeMov	343	1	-
1	-	0.0218	-	-	10065	9/1/2025	9/1/2025	-	0	BHP-1	34300-Lange CT-Prime Movers	343	1	-
1	-	0.0244	-	-	10056	9/1/2025	9/1/2025	-	0	BHP-1	34300-N.S. CT-Prime Movers	343	1	-
1	18,782,757	0.0231	36,157	15,614,583	10075	9/1/2025	9/1/2025	18,782,757	0	BHP-1	34410-Ben French-Generators	344	1	-
1	2,130,862	0.0415	7,369	795,614	10148	9/1/2025	9/1/2025	2,130,862	0	BHP-1	34410-BF Diesel-Generators	344	1	-
1	-	0.0400	-	-	30359614	9/1/2025	9/1/2025	-	0	BHP-1	34410-Corriedale-Generators	344	1	-
1	92,561,551	0.0286	220,605	20,704,744	12758337	9/1/2025	9/1/2025	92,553,750	0	BHP-1	34410-CPGS CC EleOth-Genrtrs	344	1	13,672
1	28,148,172	0.0218	51,136	12,853,250	10066	9/1/2025	9/1/2025	28,105,061	0	BHP-1	34410-Lange CT-Generators	344	1	-
1	29,954,561	0.0244	60,908	14,359,738	10057	9/1/2025	9/1/2025	29,954,561	0	BHP-1	34410-N.S. CT-Generators	344	1	-
1	849,858	0.0231	1,636	265,265	10076	9/1/2025	9/1/2025	849,858	0	BHP-1	34500-Ben French-Acce Ele Eq	345	1	-
1	136,993	0.0415	474	19,571	10149	9/1/2025	9/1/2025	136,993	0	BHP-1	34500-BF Diesel-Acce Ele Eq	345	1	-

Electric Plant Account & Description														
set_of_books_id	depreciation_base	depreciation_rate	depreciation_expense	end_reserve	depr_group_id	gl_post_mo_yr	start_month	end_balance	depr_exp_adjust	description	description	company_id	depr_exp_alloc_adjust	
1	13,593,410	0.0289	32,737	4,331,321	12758338	9/1/2025	9/1/2025	13,593,410	0	BHP-1	34500-CPGS CC Ele Oth-AcceEqp	345	1	2,029
1	2,330,972	0.0218	4,235	880,126	10067	9/1/2025	9/1/2025	2,332,932	0	BHP-1	34500-Lange CT-Acce Ele Eqp	345	1	-
1	2,164,052	0.0244	4,400	1,281,585	10058	9/1/2025	9/1/2025	2,164,052	0	BHP-1	34500-N.S. CT-Acce Ele Eqp	345	1	-
1	-	0.0400	-	-	33068552	9/1/2025	9/1/2025	-	0	BHP-1	34534-Corriedale-Acce Ele Equip	345	1	-
1	654,573	0.2433	13,271	139,039	40384823	9/1/2025	9/1/2025	654,110	0	BHP-1	34510-Oth Comp Hardware	345.10	1	-
1	373,834	0.0789	2,458	142,611	40384840	9/1/2025	9/1/2025	373,834	0	BHP-1	34520-Oth Comp Software	345.20	1	-
1	30,354	0.0289	73	6,563	40384842	9/1/2025	9/1/2025	30,354	0	BHP-1	34530-CPGS Oth-Comm Eqp	345.30	1	-
1	131,492	0.0244	267	48,357	10059	9/1/2025	9/1/2025	131,492	0	BHP-1	34530-N.S. CT-Oth Comm Eqp	345.30	1	-
1	20,088	0.0500	84	2,531	40384852	9/1/2025	9/1/2025	20,088	0	BHP-1	34530-Oth Comm Eqp	345.30	1	-
1	168,787	0.0231	325	184,359	10077	9/1/2025	9/1/2025	168,787	0	BHP-1	34600-Ben French-Misc Plant Eq	346	1	(325)
1	-	0.0415	-	-	10150	9/1/2025	9/1/2025	-	0	BHP-1	34600-BF Diesel-Misc Plant Eq	346	1	-
1	23,002	0.0352	67	5,948	12758340	9/1/2025	9/1/2025	23,002	0	BHP-1	34600-CPGS CC EleOthMisPlntEq	346	1	4
1	29,907	0.0218	54	12,393	10068	9/1/2025	9/1/2025	29,907	0	BHP-1	34600-Lange CT-Misc Plant Eqp	346	1	-
1	1,142,587	-	-	-	10079	9/1/2025	9/1/2025	1,142,587	0	BHP-1	35001-ET-Land	350	1	-
1	9,448,736	-	-	-	10080	9/1/2025	9/1/2025	9,448,736	0	BHP-1	35002-ET-Ld Rt/ROW-ND	350	1	-
1	-	-	-	-	10081	9/1/2025	9/1/2025	-	0	BHP-1	35003-ET-Ld Rt/ROW-D	350	1	-
1	75,962	0.0400	253	13,421	40384856	9/1/2025	9/1/2025	75,962	0	BHP-1	35130-Corriedale-Trans-Comm Eq	351.30	1	-
1	3,112,945	0.0203	5,266	1,281,028	40385162	9/1/2025	9/1/2025	3,106,094	0	BHP-1	35130-ET-Comm Eqp	351.30	1	-
1	1,965,335	0.0166	2,719	1,017,629	10082	9/1/2025	9/1/2025	1,965,335	0	BHP-1	35200-ET-Str&Improv	352	1	-
1	55,717	0.0166	77	4,340	10083	9/1/2025	9/1/2025	55,717	0	BHP-1	35205-ET-Land Improv	352	1	-
1	1,652,309	0.0400	5,508	294,801	33068556	9/1/2025	9/1/2025	1,652,309	0	BHP-1	35300-Corriedale-Trans-SubStE	353	1	-
1	70,978,614	0.0203	120,072	24,157,048	10084	9/1/2025	9/1/2025	70,984,958	0	BHP-1	35300-ET-Station Equi	353	1	-
1	585,951	0.0400	1,953	94,392	33068557	9/1/2025	9/1/2025	585,951	0	BHP-1	35301-Corriedale-Trans-GSU	353	1	-
1	864,826	0.0145	1,045	353,120	10085	9/1/2025	9/1/2025	864,826	0	BHP-1	35400-ET-Twrs&Fixtrs	354	1	-
1	143,836	0.0400	479	25,652	33068559	9/1/2025	9/1/2025	143,836	0	BHP-1	35500-Corriedale-Trans-Pol&Fix	355	1	-
1	115,982,855	0.0210	202,970	15,706,046	10086	9/1/2025	9/1/2025	#####	0	BHP-1	35500-ET-Poles&Fixtrs	355	1	-
1	93,516	-	-	-	39594815	9/1/2025	9/1/2025	93,516	0	BHP -	Account 124000	356	1	-
1	143,836	0.0400	479	25,652	33068560	9/1/2025	9/1/2025	143,836	0	BHP-1	35600-Corriedale-Trans-OH Cond	356	1	-
1	93,403,533	0.0171	133,100	9,322,871	10087	9/1/2025	9/1/2025	93,403,533	0	BHP-1	35600-ET-OH Conductors	356	1	-
1	6,920	0.0172	10	4,922	10088	9/1/2025	9/1/2025	6,920	0	BHP-1	35900-ET-Roads & Trails	359	1	-
1	1,566,341	-	-	936	10090	9/1/2025	9/1/2025	1,566,341	0	BHP-1	36001-ED-Land	360	1	-
1	1,645,864	-	-	-	10091	9/1/2025	9/1/2025	1,645,864	0	BHP-1	36002-ED-Ld Rt/ROW-ND	360	1	-
1	-	-	-	-	10092	9/1/2025	9/1/2025	-	0	BHP-1	36003-ED-Ld Rt/ROW-D	360	1	-
1	2,142,924	0.0233	4,161	585,279	10093	9/1/2025	9/1/2025	2,142,924	0	BHP-1	36100-ED-Str & Improve	361	1	-
1	188,197	0.0256	401	29,643	10094	9/1/2025	9/1/2025	188,197	0	BHP-1	36105-ED-Land Improve	361	1	-
1	118,661,513	0.0206	203,702	42,170,383	10095	9/1/2025	9/1/2025	#####	0	BHP-1	36200-ED-Station Equip	362	1	-
1	2,929,605	0.0206	5,029	1,107,303	40385175	9/1/2025	9/1/2025	2,940,183	0	BHP-1	36330-ED-Comm Eqp	363.30	1	-
1	128,885,262	0.0214	229,845	40,491,740	10096	9/1/2025	9/1/2025	#####	0	BHP-1	36400-ED-Ple/Twr/Fixtr	364	1	-
1	71,805,673	0.0188	112,496	21,977,810	10097	9/1/2025	9/1/2025	71,895,382	0	BHP-1	36500-ED-OH Conductors	365	1	-
1	27,876,570	0.0268	62,258	3,613,559	10098	9/1/2025	9/1/2025	27,834,042	0	BHP-1	36600-ED-UG Conduit	366	1	-
1	92,688,313	0.0221	170,701	28,823,235	10099	9/1/2025	9/1/2025	92,908,795	0	BHP-1	36700-ED-UG Conductors	367	1	-
1	10,567,384	0.0274	24,129	(4,541,924)	10100	9/1/2025	9/1/2025	10,525,540	0	BHP-1	36801-ED-Oth Eqp	368	1	-
1	19,307,580	0.0245	39,420	4,814,277	10101	9/1/2025	9/1/2025	19,218,634	0	BHP-1	36802-ED-Line Trans	368	1	-
1	50,825,897	0.0235	99,534	14,314,582	10152	9/1/2025	9/1/2025	50,939,543	0	BHP-1	36803-ED-Pad Trans	368	1	-
1	11,224,512	0.0162	15,153	3,716,167	10102	9/1/2025	9/1/2025	11,223,906	0	BHP-1	36901-ED-OH Services	369	1	-
1	32,875,033	0.0149	40,820	11,440,240	10103	9/1/2025	9/1/2025	32,883,714	0	BHP-1	36902-ED-UG Services	369	1	-
1	1,770,803	0.0550	8,116	(179,213)	10104	9/1/2025	9/1/2025	1,758,584	0	BHP-1	37001-ED-Meters Other	370	1	-
1	-	0.0501	-	-	10105	9/1/2025	9/1/2025	-	0	BHP-1	37003-ED-Meters ERT	370	1	-
1	3,437,158	0.0293	8,392	1,427,911	10106	9/1/2025	9/1/2025	3,437,830	0	BHP-1	37100-ED-InstalCstPmris	371	1	-
1	4,126,342	0.0344	11,829	653,111	10107	9/1/2025	9/1/2025	4,198,205	0	BHP-1	37300-ED-Street Lighg	373	1	-
1	6,042,387	-	-	(518,606)	10109	9/1/2025	9/1/2025	6,042,387	0	BHP-1	38901-GP-Land	389	1	-
1	-	-	-	-	10110	9/1/2025	9/1/2025	-	0	BHP-1	38902-GP-Ld Rt/ROW-ND	389	1	-
1	-	0.0152	-	(1,894,963)	10427014	9/1/2025	9/1/2025	-	0	BHP-1	39001-GP-Str&Improve-GO	390	1	-
1	57,396,555	0.0152	72,702	6,246,037	20764179	9/1/2025	9/1/2025	57,384,116	0	BHP-1	39001-GP-Str&Improve-HP	390	1	-
1	25,821,241	0.0152	32,707	5,247,922	10111	9/1/2025	9/1/2025	25,824,046	0	BHP-1	39001-GP-Str&Improve-O	390	1	-
1	23,015	0.0152	29	11,210	10112	9/1/2025	9/1/2025	23,015	0	BHP-1	39005-GP-Land Improve-O	390	1	-

Electric Plant Account & Description														
set_of_books_id	depreciation_base	depreciation_rate	depreciation_expense	end_reserve	depr_group_id	gl_post_mo_yr	start_month	end_balance	depr_exp_adjust	description	description	company_id	depr_exp_alloc_adjust	
1	3,564,090	0.0152	4,515	376,936	22010059	9/1/2025	9/1/2025	3,564,090	0	BHP-1	39005-GP-Land Improve-O HP	390	1	-
1	-	0.0152	-	94	10113	9/1/2025	9/1/2025	-	0	BHP-1	39051-GP-Str&Imprve-L	390	1	-
1	-	0.2433	-	-	41092273	9/1/2025	9/1/2025	-	0	BHP-1	36310 - Dist Hardware	391	1	-
1	1,683,408	0.0471	6,607	1,497,573	10114	9/1/2025	9/1/2025	1,683,408	0	BHP-1	39101-GP-Office Frn&Eqp	391	1	-
1	1,154,633	0.0500	4,811	212,715	12759177	9/1/2025	9/1/2025	1,154,633	0	BHP-1	39101-GP-Office Frn&Eqp>=2015	391	1	-
1	570,576	0.2433	11,568	11,353	10115	9/1/2025	9/1/2025	33,504	0	BHP-1	39103-GP-Computer Hdwre	391	1	-
1	881,904	0.0789	5,799	14,496	10116	9/1/2025	9/1/2025	881,904	0	BHP-1	39104-GP-Software	391	1	-
1	-	0.1835	-	-	10117	9/1/2025	9/1/2025	-	0	BHP-1	39105-GP-Sys Dev	391	1	-
1	-	0.2000	-	-	12759206	9/1/2025	9/1/2025	-	0	BHP-1	39105-GP-Sys Dev >=2015	391	1	-
1	-	0.3333	-	(157,131)	13832227	9/1/2025	9/1/2025	-	0	BHP-1	39107-GP-IPAD HARDWARE	391	1	-
1	7,481,477	0.1429	89,092	7,477,466	21318211	9/1/2025	9/1/2025	7,481,477	0	BHP-1	39108-GP-Office Frn&Eqp - HP	391	1	(89,092)
1	735,725	0.0171	1,048	85,615	10118	9/1/2025	9/1/2025	735,725	0	BHP-1	39201-GP-Trans Eqp-Subunit	392	1	-
1	337,304	0.0773	2,173	38,678	10119	9/1/2025	9/1/2025	176,037	0	BHP-1	39202-GP-Trans Eqp-Cars	392	1	-
1	5,181,544	0.0419	18,092	1,360,399	10120	9/1/2025	9/1/2025	5,194,110	0	BHP-1	39203-GP-Trans Eqp-LT	392	1	-
1	4,400,581	0.0488	17,896	818,214	10121	9/1/2025	9/1/2025	4,397,652	0	BHP-1	39204-GP-Trans Eqp-MT	392	1	-
1	14,495,302	0.0316	38,171	1,496,107	10122	9/1/2025	9/1/2025	14,656,569	0	BHP-1	39205-GP-Trans Eqp-HT	392	1	-
1	5,451,648	0.0311	14,129	817,823	10123	9/1/2025	9/1/2025	5,475,665	0	BHP-1	39206-GP-Trans Eqp-Trlr	392	1	-
1	100,391	0.2206	1,846	82,817	10124	9/1/2025	9/1/2025	100,391	0	BHP-1	39300-GP-Stores Equip	393	1	(1,846)
1	162,053	0.0500	675	24,805	12759209	9/1/2025	9/1/2025	162,053	0	BHP-1	39300-GP-Stores Equip>=2015	393	1	-
1	1,838,786	0.0349	5,348	1,187,544	10125	9/1/2025	9/1/2025	1,838,786	0	BHP-1	39400-GP-Tool/Shop/Grg	394	1	-
1	1,965,652	0.0400	6,552	424,155	12759213	9/1/2025	9/1/2025	1,991,402	0	BHP-1	39400-GP-Tool/Shop/Grg >=2015	394	1	-
1	190,598	0.0349	554	(55,496)	12886089	9/1/2025	9/1/2025	190,598	0	BHP-1	39410-GP-Veh-Tool/Shop/Grg	394	1	-
1	325,995	0.0746	2,027	245,897	10126	9/1/2025	9/1/2025	325,995	0	BHP-1	39500-GP-Lab Equipment	395	1	-
1	412,509	0.0400	1,375	100,680	12759220	9/1/2025	9/1/2025	412,509	0	BHP-1	39500-GP-Lab Equipment >=2015	395	1	-
1	577,467	0.0055	265	50,175	10127	9/1/2025	9/1/2025	577,467	0	BHP-1	39601-GP-Short Life Powr Eqp	396	1	-
1	3,567,053	0.0264	7,848	323,458	10128	9/1/2025	9/1/2025	3,567,053	0	BHP-1	39602-GP-Long Life Powr Eqp	396	1	-
1	3,254	0.0626	17	1,560	40385177	9/1/2025	9/1/2025	3,254	0	BHP-1	36330-ED Comm Eqp	397	1	-
1	-	0.0626	-	(6)	10129	9/1/2025	9/1/2025	-	0	BHP-1	39700-GP-Communc Eqp	397	1	-
1	294	0.0500	1	-	12759223	9/1/2025	9/1/2025	-	0	BHP-1	39700-GP-Communc Eqp >=2015	397	1	(1)
1	3,387,559	0.0522	14,736	1,287,268	12121865	9/1/2025	9/1/2025	3,387,559	0	BHP-1	39710-Communc Eq-Towers	397	1	-
1	2,651,754	0.2433	53,764	823,106	40385191	9/1/2025	9/1/2025	2,657,601	0	BHP-1	39701-GP-Computer Hdwre	397.01	1	-
1	2,890,878	0.0626	15,081	1,660,991	40385192	9/1/2025	9/1/2025	2,890,878	0	BHP-1	39703-GP-Comm Eqp	397.03	1	-
1	109,308	0.0621	566	88,267	10130	9/1/2025	9/1/2025	109,308	0	BHP-1	39800-GP-Misc Eqp	398	1	-
1	277,635	0.0500	1,157	52,698	12759231	9/1/2025	9/1/2025	277,635	0	BHP-1	39800-GP-Misc Eqp >=2015	398	1	-
1	1,155,687	0.1429	13,762	1,066,756	21987920	9/1/2025	9/1/2025	1,155,687	0	BHP-1	39808-GP-Misc Equip - HP	398	1	-
1	-	-	-	-	10108	9/1/2025	9/1/2025	-	0	BHP-1	36xxx-ED-CCNC	ED CCNC	1	-
1	-	-	-	-	10131	9/1/2025	9/1/2025	-	0	BHP-1	39xxx-EG-CCNC	EG CCNC	1	-
1	-	-	-	-	10078	9/1/2025	9/1/2025	-	0	BHP-1	34xxx-Ben French-CCNC	Elec Other Prod CCNC	1	-
1	-	-	-	-	10151	9/1/2025	9/1/2025	-	0	BHP-1	34xxx-BF Diesel-CCNC	Elec Other Prod CCNC	1	-
1	-	-	-	-	10069	9/1/2025	9/1/2025	-	0	BHP-1	34xxx-Lange CT-CCNC	Elec Other Prod CCNC	1	-
1	-	-	-	-	10060	9/1/2025	9/1/2025	-	0	BHP-1	34xxx-N.S. CT-CCNC	Elec Other Prod CCNC	1	-
1	-	-	-	-	10010	9/1/2025	9/1/2025	-	0	BHP-1	31xxx-Ben French-CCNC	Elec Steam CCNC	1	-
1	-	-	-	-	10142	9/1/2025	9/1/2025	-	0	BHP-1	31xxx-Kirk-CCNC	Elec Steam CCNC	1	-
1	-	-	-	-	10020	9/1/2025	9/1/2025	-	0	BHP-1	31xxx-N.S. I-CCNC	Elec Steam CCNC	1	-
1	-	-	-	-	10051	9/1/2025	9/1/2025	-	0	BHP-1	31xxx-N.S. II-CCNC	Elec Steam CCNC	1	-
1	-	-	-	-	10030	9/1/2025	9/1/2025	-	0	BHP-1	31xxx-Osage-CCNC	Elec Steam CCNC	1	-
1	-	-	-	-	10162	9/1/2025	9/1/2025	-	0	BHP-1	31xxx-WYGEN 3-CCNC	Elec Steam CCNC	1	-
1	-	-	-	-	10041	9/1/2025	9/1/2025	-	0	BHP-1	31xxx-Wyodak-CCNC	Elec Steam CCNC	1	-
1	-	-	-	-	10089	9/1/2025	9/1/2025	-	0	BHP-1	35xxx-ET-CCNC	ET CCNC	1	-
1	11,732,623	0.0501	48,984	517,686	10501923	9/1/2025	9/1/2025	11,770,361	0	BHP-1	37004-Electric-Dist-Meter-AMI	Unspecified	1	-

description	cost_of_removal	retirements	salvage_returns	salvage_cash	reserve_credits	reserve_adjustments	reserve_tran_in	reserve_tran_out	gain_loss	salvage_base	salvage_rate	salvage_expense	salvage_exp_adjust	salvage_exp_alloc_adjust
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	45,126	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	7,015	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	950	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	179,368	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	109,191	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	116,451	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	36,943,946	(0)	(924)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	603,031	(0)	(136)	-	136
BH Power Inc.	-	-	-	-	-	-	-	-	-	11,011,086	(0)	(459)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	9,102,799	(0)	(455)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	#####	(0)	(2,729)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	2,940	(0)	(1)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	63,675,374	(0)	(2,653)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	89,562,464	(0)	(4,478)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	598,823	(0)	(30)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	46,300,251	(0)	(1,158)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	209,991	(0)	(47)	-	47
BH Power Inc.	(13,390)	(277,514)	-	-	-	-	-	-	-	67,212,689	(0)	(2,801)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	14,244,968	(0)	(712)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	7,362,792	(0)	(184)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-

description	cost_of_removal	retirements	salvage_returns	salvage_cash	reserve_credits	reserve_adjustments	reserve_tran_in	reserve_tran_out	gain_loss	salvage_base	salvage_rate	salvage_expense	salvage_exp_adjust	salvage_exp_alloc_adjust
BH Power Inc.	-	-	-	-	-	-	-	-	-	5,701,489	(0)	(238)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	7,535,143	(0)	(377)	-	-
BH Power Inc.	-	-	-	-	-	-	28,865	-	-	885,697	(0)	(22)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	827,464	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	255,366	(0)	(6)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	22,084	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	332,027	(0)	(8)	-	-
BH Power Inc.	-	-	-	-	-	-	13	-	-	386,273	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	47,031	(0)	(2)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,545,323	(0)	(39)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	40,893	(0)	(2)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,767,828	(0)	(88)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	3,408,309	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	30,779,530	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	12,779,716	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	3,192,515	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	33,402	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	7,554	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	(106,445)	-	335,160	-	-	-	-	#####	1,816,197	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	4,051,751	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,458,009	(0)	(73)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	5,867,516	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	614,225	(0)	(20)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	372,278	(0)	(12)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,971,329	(0)	(99)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	101,225	(0)	(11)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,564,595	(0)	(39)	-	39
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,516,414	(0)	(51)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,377,505	(0)	(46)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	18,782,757	(0)	(939)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	2,130,862	(0)	(231)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	92,561,551	(0)	(4,628)	-	4,628
BH Power Inc.	(16,000)	(91,518)	-	-	-	-	-	-	-	28,148,172	(0)	(938)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	29,954,561	(0)	(998)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	849,858	(0)	(42)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	136,993	(0)	(15)	-	-

description	cost_of_removal	retirements	salvage_returns	salvage_cash	reserve_credits	reserve_adjustments	reserve_tran_in	reserve_tran_out	gain_loss	salvage_base	salvage_rate	salvage_expense	salvage_exp_adjust	salvage_exp_alloc_adjust
BH Power Inc.	-	-	-	-	-	-	-	-	-	13,593,410	-	-	-	-
BH Power Inc.	(1,545)	(8,000)	-	-	-	-	-	-	-	2,330,972	(0)	(78)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	2,164,052	(0)	(72)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	654,573	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	373,834	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	30,354	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	131,492	(0)	(4)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	20,088	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	168,787	(0)	(8)	-	8
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	23,002	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	29,907	(0)	(1)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,142,587	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	9,448,736	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	75,962	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	3,112,945	(0)	(104)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,965,335	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	55,717	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,652,309	-	-	-	-
BH Power Inc.	(50)	(1,017)	-	-	-	-	-	-	-	70,978,614	(0)	(2,366)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	585,951	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	864,826	(0)	(7)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	143,836	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	#####	(0)	(5,799)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	93,516	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	143,836	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	93,403,533	(0)	(7,005)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	6,920	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,566,341	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,645,864	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	2,142,924	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	188,197	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	#####	(0)	(5,933)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	2,929,605	(0)	(146)	-	-
BH Power Inc.	(4,190)	(26,248)	-	-	-	-	-	-	-	#####	(0)	(13,963)	-	-
BH Power Inc.	(5,267)	(7,632)	-	-	-	-	-	-	-	71,805,673	(0)	(5,385)	-	-
BH Power Inc.	-	(1,314)	-	-	-	-	-	-	-	27,876,570	-	-	-	-
BH Power Inc.	(46)	(8,478)	-	-	-	-	-	-	-	92,688,313	(0)	(1,545)	-	-
BH Power Inc.	(14,356)	(199,080)	-	-	-	-	-	-	-	10,567,384	-	-	-	-
BH Power Inc.	(698)	(159,410)	-	-	-	-	-	-	-	19,307,580	-	-	-	-
BH Power Inc.	(79)	(24,203)	-	-	-	-	-	-	-	50,825,897	-	-	-	-
BH Power Inc.	-	(5)	-	-	-	-	-	-	-	11,224,512	-	-	-	-
BH Power Inc.	(125)	(78)	-	-	-	-	-	-	-	32,875,033	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	1,770,803	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	(3)	(164)	-	-	-	-	-	-	-	3,437,158	(0)	(86)	-	-
BH Power Inc.	(293)	(1,333)	-	-	-	-	-	-	-	4,126,342	(0)	(241)	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	6,042,387	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BH Power Inc.	-	(24,790)	-	-	-	-	-	-	-	57,396,555	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	25,821,241	-	-	-	-
BH Power Inc.	-	-	-	-	-	-	-	-	-	23,015	-	-	-	-





current_net_salvage_amort	cor_beg_reserve	cor_expense	cor_exp_adjust	cor_res_tran_in	cor_res_tran_out	cor_res_adjust	cor_end_reserve	cost_of_removal_rate	cor_exp_alloc_adjust	compute_0041	Annual Total Rate
-	(43,650)	1,663	-	-	-	-	(41,987)	0	-	12,543	0.0264
-	630,465	2,449	-	-	-	-	632,914	0	-	17,959	0.0286
-	298	303	-	-	-	-	601	0	-	2,140	0.0290
-	263	-	-	-	-	-	263	-	-	13,791	0.2000
-	23,180	87	-	-	-	-	23,267	0	-	617	0.0290
-	3,677	-	-	-	-	-	3,677	-	-	145	0.0789
-	7,626	113	-	-	-	-	7,740	0	-	802	0.0290
-	3,023	-	-	-	-	-	3,023	-	-	2,015	0.0626
-	1,101	14	-	-	-	-	1,114	0	-	103	0.0264
-	34,601	-	-	-	-	-	34,601	0	-	-	0.1624
-	-	-	-	-	-	-	-	-	-	-	-
-	99,279	528	-	-	-	-	99,807	0	-	3,735	0.0290
-	40,874	-	-	-	-	-	40,874	0	-	-	0.2197
-	65,913	-	-	-	-	-	65,913	0	-	-	0.1208
-	7,065	12	-	-	-	-	7,077	0	-	90	0.0264
-	65,656	575	-	-	-	-	66,231	0	-	4,213	0.0286
-	27	-	-	-	-	-	27	-	-	11,361	0.0400
-	10,783	-	-	-	-	-	10,783	-	-	102,598	0.0400
-	4,585	-	-	-	-	-	4,585	-	-	42,599	0.0400
-	-	-	-	-	-	-	-	-	-	10,642	0.0400
-	-	-	-	-	-	-	-	-	-	139	0.0500
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	119,949	450	-	-	-	-	120,399	0	-	3,183	0.0262
-	-	-	-	-	-	-	-	0	-	-	0.0505
-	-	-	-	-	-	-	-	-	-	-	0.0400
-	(2,600)	587	-	-	-	-	(2,600)	0	(587)	13,553	0.0273
-	7,858	77	-	-	-	-	7,935	0	-	1,172	0.0229
-	(6,667)	50	-	-	-	-	(6,617)	0	-	794	0.0256
-	-	-	-	-	-	-	-	0	-	-	0.0262
-	-	-	-	-	-	-	-	0	-	-	0.0505
-	-	-	-	-	-	-	-	0	-	-	0.0229
-	-	-	-	-	-	-	-	0	-	-	0.0256
-	-	-	-	-	-	-	-	0	-	-	0.0414
-	54,044	608	-	-	-	-	54,651	0	-	4,304	0.0262
-	6,331	87	-	-	-	-	6,418	0	-	426	0.0505
-	1,760	183	-	-	-	-	1,760	0	(183)	3,974	0.0298
-	41,328	190	-	-	-	-	41,518	0	-	2,894	0.0229
-	46,457	184	-	-	-	-	46,640	0	-	2,939	0.0256
-	-	-	-	-	-	-	-	0	-	-	0.0262
-	-	-	-	-	-	-	-	0	-	-	0.0505
-	-	-	-	-	-	-	-	0	-	-	0.0273
-	-	-	-	-	-	-	-	0	-	-	0.0229
-	-	-	-	-	-	-	-	0	-	-	0.0256
-	1,019,270	5,791	-	-	-	-	1,025,061	0	-	41,009	0.0262
-	175,011	1,829	-	-	-	-	176,840	0	-	8,967	0.0505
-	-	-	-	-	-	-	-	-	-	-	0.0400
-	(89,987)	13,113	-	-	-	-	(89,987)	0	(13,113)	234,277	0.0297
-	533,851	3,519	-	-	-	-	521,370	0	-	53,716	0.0229
-	362,040	3,994	-	-	-	-	366,034	0	-	63,903	0.0256
-	21,648	262	-	-	-	-	21,910	0	-	1,856	0.0262
-	2,419	118	-	-	-	-	2,537	0	-	577	0.0505

current_net_salvage_amort	cor_beg_reserve	cor_expense	cor_exp_adjust	cor_res_tran_in	cor_res_tran_out	cor_res_adjust	cor_end_reserve	cost_of_removal_rate	cor_exp_alloc_adjust	compute_0041	Annual Total Rate
-	8,043	1,359	-	-	-	-	8,043	0	(1,359)	34,766	0.0301
-	24,185	291	-	-	-	-	22,931	0	-	4,448	0.0229
-	9,288	289	-	-	-	-	9,577	0	-	4,617	0.0256
-	-	-	-	-	-	-	-	-	-	-	0.0400
-	(38)	-	-	-	-	-	(38)	-	-	13,271	0.2433
-	30,222	-	-	-	-	-	30,222	-	-	2,458	0.0789
-	35	3	-	-	-	-	38	0	-	76	0.0301
-	1,957	18	-	-	-	-	1,975	0	-	281	0.0256
-	4	-	-	-	-	-	4	-	-	84	0.0500
-	17,325	52	-	-	-	-	17,325	0	(52)	-	0.0262
-	-	-	-	-	-	-	-	0	-	-	0.0505
-	-	2	-	-	-	-	-	0	(2)	72	0.0364
-	548	4	-	-	-	-	552	0	-	57	0.0229
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	253	0.0400
-	(3,012)	363	-	-	-	-	(2,649)	0	-	5,525	0.0213
-	16,583	278	-	-	-	-	16,862	0	-	2,997	0.0183
-	437	8	-	-	-	-	445	0	-	85	0.0183
-	-	-	-	-	-	-	-	-	-	5,508	0.0400
-	(43,825)	8,281	-	-	-	-	(35,594)	0	-	125,987	0.0213
-	(535)	-	-	-	-	-	(535)	-	-	1,953	0.0400
-	36,364	216	-	-	-	-	36,580	0	-	1,254	0.0174
-	-	-	-	-	-	-	-	-	-	479	0.0400
-	2,918,673	67,657	-	-	-	-	2,986,330	0	-	264,828	0.0274
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	479	0.0400
-	(289,676)	33,470	-	-	-	-	(256,206)	0	-	159,564	0.0205
-	(167)	-	-	-	-	-	(167)	-	-	10	0.0172
-	(687)	-	-	-	-	-	(687)	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	11,279	214	-	-	-	-	11,493	0	-	4,375	0.0245
-	1,855	20	-	-	-	-	1,875	0	-	422	0.0269
-	1,016,182	26,699	-	-	-	-	1,042,881	0	-	224,468	0.0227
-	35,165	659	-	-	-	-	35,824	0	-	5,542	0.0227
-	15,114,651	175,069	-	-	-	-	15,285,530	0	-	390,952	0.0364
-	4,003,396	28,124	-	-	-	-	4,026,252	0	-	135,234	0.0226
-	40,780	3,020	-	-	-	-	43,800	0	-	65,278	0.0281
-	(134,829)	10,041	-	-	-	-	(124,834)	0	-	179,197	0.0232
-	(1,259,404)	-	-	-	-	-	(1,273,760)	-	-	24,129	0.0274
-	(553,600)	-	-	-	-	-	(554,298)	-	-	39,420	0.0245
-	(542,200)	-	-	-	-	-	(542,279)	-	-	99,534	0.0235
-	1,984,601	7,577	-	-	-	-	1,992,178	0	-	22,730	0.0243
-	3,400,755	20,547	-	-	-	-	3,421,178	0	-	61,367	0.0224
-	(121,964)	-	-	-	-	-	(121,964)	-	-	8,116	0.0550
-	-	-	-	-	-	-	-	-	-	-	0.0501
-	324,012	917	-	-	-	-	324,925	0	-	9,223	0.0322
-	153,497	2,029	-	-	-	-	155,233	0	-	13,617	0.0396
-	518,606	-	-	-	-	-	518,606	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	4,411,855	-	-	-	-	-	4,411,855	0	-	-	0.0167
-	664,927	7,175	-	-	-	-	672,101	0	-	79,877	0.0167
-	(9,650)	3,228	-	-	-	-	(6,422)	0	-	35,935	0.0167
-	1,185	3	-	-	-	-	1,187	0	-	32	0.0167



<b>Plant In Service</b>	<b>Accum Depreciation</b>	<b>Depreciation Expense</b>	<b>Composite Depreciation Rate</b>
31,808,231.05	18,076,154.17	3,937,957	12.38%

<b>2025 Allocation</b>	<b>Plant in service</b>	<b>Accum Depreciation</b>	<b>Depreciation Expense</b>	
Customer	16,992,936	11,635,013	1,910,302	11.24%
Other	14,815,295	6,441,141	2,027,656	13.69%
<b>Total</b>	<b>31,808,231</b>	<b>18,076,154</b>	<b>3,937,957</b>	

	<b>Composite Depr Rate</b>
<b>BHSC - 2025</b>	
<b>Customer</b>	11.24%
<b>Other</b>	13.69%

BHSC Plant and Reserve Allocations  
9/30/2025

Company Black Hills Service Company

		(A)				(B)		C = (A x B)		
Sum of Allocated Plant		GL Account								
BU	Alloc Rate	FERC	Utility Account/Depr Group	118999	119999	118993	119993	Category	Depreciation Rate	Depreciation Expense
50501	0.3463	37001	137001 - Ele Dist-Meters Other	102,039.92	33,013.80			Customer	4.11%	4,194
		37004	137004 - Ele Dist-Meters AMI	290,575.00	28,724.63			Customer	5.65%	16,417
		39104	139104 - Gen Plt-Software	210,903.00	98,693.90			Customer	14.29%	30,138
		39107	139107 - Gen Plt-iPad Hardware	-	-			Customer	20.00%	-
		39500	139500 - Gen Plt-Lab Equipment	17,768.58	8,193.56			Customer	5.00%	888
	0.3463 Total			621,286.50	168,625.89					
	0.4598	39104	139104 - Gen Plt-Software	217,946.06	651,777.86			Other	14.29%	31,144
		39107	139107 - Gen Plt-iPad Hardware	1,161.45	872.91			Other	20.00%	232
		39001	139001 - Gen Plt-Str & Improve-Own	169,627.28	38,800.48			Other	5.00%	8,481
		39101	139101 - Gen Plt-Office Furn & Eqp	19,808.08	6,128.73			Other	1.99%	394
		39103	339103 - Gen Plt-Computer Hardware	-	-			Other	20.00%	-
			139103 - Gen Plt-Computer Hardware	505,029.18	496,335.40			Other	20.00%	101,006
		39111	139111 - Gen Plt-Office Furn & Eqp	-	-			Other	5.00%	-
		39113	139113 - Gen Plt-Computer Hardware	-	-			Other	20.00%	-
		39700	139700 - Gen Plt-Communication Eqp	3,305.98	468.53			Other	6.67%	221
		39710	139710-Communication Equip-Specif	48,870.27	32,076.82			Other	6.67%	3,260
	0.4598 Total			965,748.30	1,226,460.72					
	0.3478	39104	339104 - Gen Plt-Software	239,197.88	92,068.01			Other	10.00%	23,920
		39107	339107 - Gen Plt-iPad Hardware	1,219.05	862.41			Other	20.00%	244
		39103	339103 - Gen Plt-Computer Hardware	87,003.35	22,823.28			Other	20.00%	17,401
		39113	339113 - Gen Plt-Platform Systems	-	-			Other	10.00%	-
		39203	339203 - Gen Plt-Trans Eqp-Lght Trk	112,689.79	18,964.22			Other	9.30%	10,480
	0.3478 Total			440,110.06	134,717.91					
	0.058	39104	339104 - Gen Plt-Software	-	-			Customer	10.00%	-
		39107	339107 - Gen Plt-iPad Hardware	86.94	(11.65)			Customer	20.00%	17
		39001	339001 - Gen Plt-Str & Improve-Own	-	-			Customer	2.02%	-
		39101	339101 - Gen Plt-Office Furn & Eqp	59,047.92	(142,393.78)			Customer	5.00%	2,952
		39103	339103 - Gen Plt-Computer Hardware	36,760.16	34,865.50			Customer	20.00%	7,352
		39113	339113 - Gen Plt-Platform Systems	1,792,705.05	1,410,277.03			Customer	10.00%	179,271
			239113 - Gen Plt-Platform Systems	-	-			Customer	10.00%	-
		39700	339700 - Gen Plt-Communication Eqp	3,325.05	2,168.83			Customer	6.67%	222
		39203	339203 - Gen Plt-Trans Eqp-Lght Trk	928.96	743.17			Customer	9.30%	86
			139203 - Gen Plt-Trans Eqp-Lght Trk	-	-			Customer	9.30%	-
		39118	339118 - Gen Plt-Other Software	780,156.35	419,670.32			Customer	10.00%	78,016
			939118 - Other Software	-	-			Customer	10.00%	-
		39400	339400 - Gen Plt-Tool/Shop/Garage	853.00	152.90			Customer	4.00%	34
		39051	339051 - Gen Plt-Str & Imprve-Lease	-	-			Customer	4.59%	-
		39204	339204 - Gen Plt-Trans Eqp-Med Trck	-	-			Customer	10.98%	-
		39800	339800 - Gen Plt-Miscellaneous Eqp	1,719.64	865.89			Customer	5.00%	86
		30305	330305 - IntangMisc-CCA Implement	-	-	118,813.72	108,390.92	Customer	0.00%	1,756
	0.058 Total			2,675,583.09	1,726,338.21	118,813.72	108,390.92			
	0.175	39104	339104 - Gen Plt-Software	-	(57,230.87)			Other	10.00%	-
		39107	339107 - Gen Plt-iPad Hardware	-	(75,068.55)			Other	20.00%	-
		39001	339001 - Gen Plt-Str & Improve-Own	-	-			Other	2.02%	-
		39101	339101 - Gen Plt-Office Furn & Eqp	92,962.54	61,084.18			Other	5.00%	4,648
		39103	339103 - Gen Plt-Computer Hardware	30,988.76	(1,391,334.46)			Other	20.00%	6,198
			239103 - Gen Plt-Computer Hardware	-	-			Other	20.00%	-
		39113	339113 - Gen Plt-Platform Systems	1,641,034.70	482,073.84			Other	10.00%	164,103

CCA Depr Expense		
Step	Allocation Amount	Sum of Allocated Expense
EB	0.4446	3,429.03
GB	-	-
GC	-	-
SC ALL	0.1649	22,468.00
UB	0.1750	23,742.24
UC	0.0580	1,755.55
Grand Total		51,512.05



Company	FERC	Utility Account/Depr Group	Amount	Alloc Rate	Allocated Plant	GL Account	Allocation CO	BU	Step	Type	Formula
Black Hills Service Company	37001	137001 - Ele Dist-Meters Other	294,657.59	0.3463	102,039.92	118999 BHESD	50501	SC25C	act_cost	137001 - Ele Dist-Meters Other	act_costSC25C
Black Hills Service Company	37004	137004 - Ele Dist-Meters AMI	839,084.62	0.3463	290,575.00	118999 BHESD	50501	SC25C	act_cost	137004 - Ele Dist-Meters AMI	act_costSC25C
Black Hills Service Company	39104	139104 - Gen Plt-Software	609,018.18	0.3463	210,903.00	118999 BHESD	50501	SC25C	act_cost	139104 - Gen Plt-Software	act_costSC25C
Black Hills Service Company	39107	139107 - Gen Plt-iPad Hardware	-	0.3463	-	118999 BHESD	50501	SC25C	act_cost	139107 - Gen Plt-iPad Hardware	act_costSC25C
Black Hills Service Company	39500	139500 - Gen Plt-Lab Equipment	51,309.79	0.3463	17,768.58	118999 BHESD	50501	SC25C	act_cost	139500 - Gen Plt-Lab Equipment	act_costSC25C
Black Hills Service Company	37001	137001 - Ele Dist-Meters Other	95,332.96	0.3463	33,013.80	119999 BHESD	50501	SC25C	allo_res	137001 - Ele Dist-Meters Other	allo_resSC25C
Black Hills Service Company	37004	137004 - Ele Dist-Meters AMI	82,947.24	0.3463	28,724.63	119999 BHESD	50501	SC25C	allo_res	137004 - Ele Dist-Meters AMI	allo_resSC25C
Black Hills Service Company	39104	139104 - Gen Plt-Software	284,995.37	0.3463	98,693.90	119999 BHESD	50501	SC25C	allo_res	139104 - Gen Plt-Software	allo_resSC25C
Black Hills Service Company	39107	139107 - Gen Plt-iPad Hardware	-	0.3463	-	119999 BHESD	50501	SC25C	allo_res	139107 - Gen Plt-iPad Hardware	allo_resSC25C
Black Hills Service Company	39500	139500 - Gen Plt-Lab Equipment	23,660.29	0.3463	8,193.56	119999 BHESD	50501	SC25C	allo_res	139500 - Gen Plt-Lab Equipment	allo_resSC25C
Black Hills Service Company	39001	139001 - Gen Plt-Str & Improve-Own	368,915.36	0.4598	169,627.28	118999 BHESD	50501	SC24C	act_cost	139001 - Gen Plt-Str & Improve-Own	act_costSC24C
Black Hills Service Company	39101	139101 - Gen Plt-Office Furn & Eqp	43,079.77	0.4598	19,808.08	118999 BHESD	50501	SC24C	act_cost	139101 - Gen Plt-Office Furn & Eqp	act_costSC24C
Black Hills Service Company	39103	139103 - Gen Plt-Computer Hardware	1,098,367.08	0.4598	505,029.18	118999 BHESD	50501	SC24C	act_cost	139103 - Gen Plt-Computer Hardware	act_costSC24C
Black Hills Service Company	39104	139104 - Gen Plt-Software	474,001.87	0.4598	217,946.06	118999 BHESD	50501	SC24C	act_cost	139104 - Gen Plt-Software	act_costSC24C
Black Hills Service Company	39107	139107 - Gen Plt-iPad Hardware	2,525.99	0.4598	1,161.45	118999 BHESD	50501	SC24C	act_cost	139107 - Gen Plt-iPad Hardware	act_costSC24C
Black Hills Service Company	39111	139111 - Gen Plt-Office Furn & Eqp	-	0.4598	-	118999 BHESD	50501	SC24C	act_cost	139111 - Gen Plt-Office Furn & Eqp	act_costSC24C
Black Hills Service Company	39113	139113 - Gen Plt-Computer Hardware	-	0.4598	-	118999 BHESD	50501	SC24C	act_cost	139113 - Gen Plt-Computer Hardware	act_costSC24C
Black Hills Service Company	39700	139700 - Gen Plt-Communication Eqp	7,190.04	0.4598	3,305.98	118999 BHESD	50501	SC24C	act_cost	139700 - Gen Plt-Communication Eqp	act_costSC24C
Black Hills Service Company	39710	139710-Communication Equip-Specif	106,285.92	0.4598	48,870.27	118999 BHESD	50501	SC24C	act_cost	139710-Communication Equip-Specif	act_costSC24C
Black Hills Service Company	39103	339103 - Gen Plt-Computer Hardware	-	0.4598	-	118999 BHESD	50501	SC24C	act_cost	339103 - Gen Plt-Computer Hardware	act_costSC24C
Black Hills Service Company	39001	139001 - Gen Plt-Str & Improve-Own	84,385.55	0.4598	38,800.48	119999 BHESD	50501	SC24C	allo_res	139001 - Gen Plt-Str & Improve-Own	allo_resSC24C
Black Hills Service Company	39101	139101 - Gen Plt-Office Furn & Eqp	13,329.13	0.4598	6,128.73	119999 BHESD	50501	SC24C	allo_res	139101 - Gen Plt-Office Furn & Eqp	allo_resSC24C
Black Hills Service Company	39103	139103 - Gen Plt-Computer Hardware	1,079,459.32	0.4598	496,335.40	119999 BHESD	50501	SC24C	allo_res	139103 - Gen Plt-Computer Hardware	allo_resSC24C
Black Hills Service Company	39104	139104 - Gen Plt-Software	1,417,524.71	0.4598	651,777.86	119999 BHESD	50501	SC24C	allo_res	139104 - Gen Plt-Software	allo_resSC24C
Black Hills Service Company	39107	139107 - Gen Plt-iPad Hardware	1,898.46	0.4598	872.91	119999 BHESD	50501	SC24C	allo_res	139107 - Gen Plt-iPad Hardware	allo_resSC24C
Black Hills Service Company	39111	139111 - Gen Plt-Office Furn & Eqp	-	0.4598	-	119999 BHESD	50501	SC24C	allo_res	139111 - Gen Plt-Office Furn & Eqp	allo_resSC24C
Black Hills Service Company	39113	139113 - Gen Plt-Computer Hardware	-	0.4598	-	119999 BHESD	50501	SC24C	allo_res	139113 - Gen Plt-Computer Hardware	allo_resSC24C
Black Hills Service Company	39700	139700 - Gen Plt-Communication Eqp	1,018.98	0.4598	468.53	119999 BHESD	50501	SC24C	allo_res	139700 - Gen Plt-Communication Eqp	allo_resSC24C
Black Hills Service Company	39710	139710-Communication Equip-Specif	69,762.54	0.4598	32,076.82	119999 BHESD	50501	SC24C	allo_res	139710-Communication Equip-Specif	allo_resSC24C
Black Hills Service Company	39103	339103 - Gen Plt-Computer Hardware	-	0.4598	-	119999 BHESD	50501	SC24C	allo_res	339103 - Gen Plt-Computer Hardware	allo_resSC24C
Black Hills Service Company	39103	339103 - Gen Plt-Computer Hardware	250,153.38	0.3478	87,003.35	118999 BHESD	50501	SC20C	act_cost	339103 - Gen Plt-Computer Hardware	act_costSC20C
Black Hills Service Company	39113	339113 - Gen Plt-Platform Systems	-	0.3478	-	118999 BHESD	50501	SC20C	act_cost	339113 - Gen Plt-Platform Systems	act_costSC20C
Black Hills Service Company	39104	339104 - Gen Plt-Software	687,745.49	0.3478	239,197.88	118999 BHESD	50501	SC20C	act_cost	339104 - Gen Plt-Software	act_costSC20C
Black Hills Service Company	39107	339107 - Gen Plt-iPad Hardware	3,505.03	0.3478	1,219.05	118999 BHESD	50501	SC20C	act_cost	339107 - Gen Plt-iPad Hardware	act_costSC20C
Black Hills Service Company	39203	339203 - Gen Plt-Trans Eqp-Lght Trk	324,007.44	0.3478	112,689.79	118999 BHESD	50501	SC20C	act_cost	339203 - Gen Plt-Trans Eqp-Lght Trk	act_costSC20C
Black Hills Service Company	39103	339103 - Gen Plt-Computer Hardware	65,621.84	0.3478	22,823.28	119999 BHESD	50501	SC20C	allo_res	339103 - Gen Plt-Computer Hardware	allo_resSC20C
Black Hills Service Company	39104	339104 - Gen Plt-Software	264,715.37	0.3478	92,068.01	119999 BHESD	50501	SC20C	allo_res	339104 - Gen Plt-Software	allo_resSC20C
Black Hills Service Company	39107	339107 - Gen Plt-iPad Hardware	2,479.61	0.3478	862.41	119999 BHESD	50501	SC20C	allo_res	339107 - Gen Plt-iPad Hardware	allo_resSC20C
Black Hills Service Company	39113	339113 - Gen Plt-Platform Systems	-	0.3478	-	119999 BHESD	50501	SC20C	allo_res	339113 - Gen Plt-Platform Systems	allo_resSC20C
Black Hills Service Company	39203	339203 - Gen Plt-Trans Eqp-Lght Trk	54,526.21	0.3478	18,964.22	119999 BHESD	50501	SC20C	allo_res	339203 - Gen Plt-Trans Eqp-Lght Trk	allo_resSC20C
Black Hills Service Company	39203	139203 - Gen Plt-Trans Eqp-Lght Trk	-	0.058	-	118999 BHESD	50501	SC25B	act_cost	139203 - Gen Plt-Trans Eqp-Lght Trk	act_costSC25B
Black Hills Service Company	39113	239113 - Gen Plt-Platform Systems	-	0.058	-	118999 BHESD	50501	SC25B	act_cost	239113 - Gen Plt-Platform Systems	act_costSC25B
Black Hills Service Company	39001	339001 - Gen Plt-Str & Improve-Own	-	0.058	-	118999 BHESD	50501	SC25B	act_cost	339001 - Gen Plt-Str & Improve-Own	act_costSC25B
Black Hills Service Company	39051	339051 - Gen Plt-Str & Imprve-Lease	-	0.058	-	118999 BHESD	50501	SC25B	act_cost	339051 - Gen Plt-Str & Imprve-Lease	act_costSC25B
Black Hills Service Company	39101	339101 - Gen Plt-Office Furn & Eqp	1,018,067.50	0.058	59,047.92	118999 BHESD	50501	SC25B	act_cost	339101 - Gen Plt-Office Furn & Eqp	act_costSC25B
Black Hills Service Company	39103	339103 - Gen Plt-Computer Hardware	633,795.91	0.058	36,760.16	118999 BHESD	50501	SC25B	act_cost	339103 - Gen Plt-Computer Hardware	act_costSC25B

Company	FERC	Utility Account/Depr Group	Amount	Alloc Rate	Allocated Plant	GL Account	Allocation CO	BU	Step	Type	Formula
Black Hills Service Company	39104	339104 - Gen Plt-Software	-	0.058	-	118999 BHESD	50501	SC25B	act_cost	339104 - Gen Plt-Software	act_costSC25B
Black Hills Service Company	39113	339113 - Gen Plt-Platform Systems	#####	0.058	1,792,705.05	118999 BHESD	50501	SC25B	act_cost	339113 - Gen Plt-Platform Systems	act_costSC25B
Black Hills Service Company	39118	339118 - Gen Plt-Other Software	#####	0.058	780,156.35	118999 BHESD	50501	SC25B	act_cost	339118 - Gen Plt-Other Software	act_costSC25B
Black Hills Service Company	39203	339203 - Gen Plt-Trans Eqp-Lght Trk	16,016.60	0.058	928.96	118999 BHESD	50501	SC25B	act_cost	339203 - Gen Plt-Trans Eqp-Lght Trk	act_costSC25B
Black Hills Service Company	39204	339204 - Gen Plt-Trans Eqp-Med Trck	-	0.058	-	118999 BHESD	50501	SC25B	act_cost	339204 - Gen Plt-Trans Eqp-Med Trck	act_costSC25B
Black Hills Service Company	39400	339400 - Gen Plt-Tool/Shop/Garage	14,706.97	0.058	853.00	118999 BHESD	50501	SC25B	act_cost	339400 - Gen Plt-Tool/Shop/Garage	act_costSC25B
Black Hills Service Company	39700	339700 - Gen Plt-Communication Eqp	57,328.46	0.058	3,325.05	118999 BHESD	50501	SC25B	act_cost	339700 - Gen Plt-Communication Eqp	act_costSC25B
Black Hills Service Company	39118	939118- Other Software	-	0.058	-	118999 BHESD	50501	SC25B	act_cost	939118- Other Software	act_costSC25B
Black Hills Service Company	39107	339107 - Gen Plt-iPad Hardware	1,499.01	0.058	86.94	118999 BHESD	50501	SC25B	act_cost	339107 - Gen Plt-iPad Hardware	act_costSC25B
Black Hills Service Company	39800	339800 - Gen Plt-Miscellaneous Eqp	29,649.05	0.058	1,719.64	118999 BHESD	50501	SC25B	act_cost	339800 - Gen Plt-Miscellaneous Eqp	act_costSC25B
Black Hills Service Company	39113	239113 - Gen Plt-Platform Systems	-	0.058	-	119999 BHESD	50501	SC25B	allo_res	239113 - Gen Plt-Platform Systems	allo_resSC25B
Black Hills Service Company	39001	339001 - Gen Plt-Str & Improve-Own	-	0.058	-	119999 BHESD	50501	SC25B	allo_res	339001 - Gen Plt-Str & Improve-Own	allo_resSC25B
Black Hills Service Company	39051	339051 - Gen Plt-Str & Imprve-Lease	-	0.058	-	119999 BHESD	50501	SC25B	allo_res	339051 - Gen Plt-Str & Imprve-Lease	allo_resSC25B
Black Hills Service Company	39101	339101 - Gen Plt-Office Furn & Eqp	(2,455,065.25)	0.058	(142,393.78)	119999 BHESD	50501	SC25B	allo_res	339101 - Gen Plt-Office Furn & Eqp	allo_resSC25B
Black Hills Service Company	39103	339103 - Gen Plt-Computer Hardware	601,129.33	0.058	34,865.50	119999 BHESD	50501	SC25B	allo_res	339103 - Gen Plt-Computer Hardware	allo_resSC25B
Black Hills Service Company	39104	339104 - Gen Plt-Software	-	0.058	-	119999 BHESD	50501	SC25B	allo_res	339104 - Gen Plt-Software	allo_resSC25B
Black Hills Service Company	39113	339113 - Gen Plt-Platform Systems	#####	0.058	1,410,277.03	119999 BHESD	50501	SC25B	allo_res	339113 - Gen Plt-Platform Systems	allo_resSC25B
Black Hills Service Company	39118	339118 - Gen Plt-Other Software	7,235,695.21	0.058	419,670.32	119999 BHESD	50501	SC25B	allo_res	339118 - Gen Plt-Other Software	allo_resSC25B
Black Hills Service Company	39203	339203 - Gen Plt-Trans Eqp-Lght Trk	12,813.28	0.058	743.17	119999 BHESD	50501	SC25B	allo_res	339203 - Gen Plt-Trans Eqp-Lght Trk	allo_resSC25B
Black Hills Service Company	39204	339204 - Gen Plt-Trans Eqp-Med Trck	-	0.058	-	119999 BHESD	50501	SC25B	allo_res	339204 - Gen Plt-Trans Eqp-Med Trck	allo_resSC25B
Black Hills Service Company	39400	339400 - Gen Plt-Tool/Shop/Garage	2,636.27	0.058	152.90	119999 BHESD	50501	SC25B	allo_res	339400 - Gen Plt-Tool/Shop/Garage	allo_resSC25B
Black Hills Service Company	39700	339700 - Gen Plt-Communication Eqp	37,393.58	0.058	2,168.83	119999 BHESD	50501	SC25B	allo_res	339700 - Gen Plt-Communication Eqp	allo_resSC25B
Black Hills Service Company	39118	939118- Other Software	-	0.058	-	119999 BHESD	50501	SC25B	allo_res	939118- Other Software	allo_resSC25B
Black Hills Service Company	39107	339107 - Gen Plt-iPad Hardware	(200.94)	0.058	(11.65)	119999 BHESD	50501	SC25B	allo_res	339107 - Gen Plt-iPad Hardware	allo_resSC25B
Black Hills Service Company	39800	339800 - Gen Plt-Miscellaneous Eqp	14,929.20	0.058	865.89	119999 BHESD	50501	SC25B	allo_res	339800 - Gen Plt-Miscellaneous Eqp	allo_resSC25B
Black Hills Service Company	38901	338901 - Gen Plant-Land	-	0.175	-	118999 BHESD	50501	SC12B	act_cost	338901 - Gen Plant-Land	act_costSC12B
Black Hills Service Company	39001	339001 - Gen Plt-Str & Improve-Own	-	0.175	-	118999 BHESD	50501	SC12B	act_cost	339001 - Gen Plt-Str & Improve-Own	act_costSC12B
Black Hills Service Company	39051	339051 - Gen Plt-Str & Imprve-Lease	-	0.175	-	118999 BHESD	50501	SC12B	act_cost	339051 - Gen Plt-Str & Imprve-Lease	act_costSC12B
Black Hills Service Company	39101	339101 - Gen Plt-Office Furn & Eqp	531,214.54	0.175	92,962.54	118999 BHESD	50501	SC12B	act_cost	339101 - Gen Plt-Office Furn & Eqp	act_costSC12B
Black Hills Service Company	39103	239103 - Gen Plt-Computer Hardware	-	0.175	-	118999 BHESD	50501	SC12B	act_cost	239103 - Gen Plt-Computer Hardware	act_costSC12B
Black Hills Service Company	39103	339103 - Gen Plt-Computer Hardware	177,078.64	0.175	30,988.76	118999 BHESD	50501	SC12B	act_cost	339103 - Gen Plt-Computer Hardware	act_costSC12B
Black Hills Service Company	39104	339104 - Gen Plt-Software	-	0.175	-	118999 BHESD	50501	SC12B	act_cost	339104 - Gen Plt-Software	act_costSC12B
Black Hills Service Company	39107	339107 - Gen Plt-iPad Hardware	-	0.175	-	118999 BHESD	50501	SC12B	act_cost	339107 - Gen Plt-iPad Hardware	act_costSC12B
Black Hills Service Company	39113	339113 - Gen Plt-Platform Systems	9,377,341.15	0.175	1,641,034.70	118999 BHESD	50501	SC12B	act_cost	339113 - Gen Plt-Platform Systems	act_costSC12B
Black Hills Service Company	39118	339118 - Gen Plt-Other Software	1,048,125.59	0.175	183,421.98	118999 BHESD	50501	SC12B	act_cost	339118 - Gen Plt-Other Software	act_costSC12B
Black Hills Service Company	39202	339202 - Gen Plt-Trans Eqp-Cars	56,730.56	0.175	9,927.85	118999 BHESD	50501	SC12B	act_cost	339202 - Gen Plt-Trans Eqp-Cars	act_costSC12B
Black Hills Service Company	39203	339203 - Gen Plt-Trans Eqp-Lght Trk	305,969.98	0.175	53,544.75	118999 BHESD	50501	SC12B	act_cost	339203 - Gen Plt-Trans Eqp-Lght Trk	act_costSC12B
Black Hills Service Company	39204	339204 - Gen Plt-Trans Eqp-Med Trck	90,896.65	0.175	15,906.91	118999 BHESD	50501	SC12B	act_cost	339204 - Gen Plt-Trans Eqp-Med Trck	act_costSC12B
Black Hills Service Company	39400	339400 - Gen Plt-Tool/Shop/Garage	-	0.175	-	118999 BHESD	50501	SC12B	act_cost	339400 - Gen Plt-Tool/Shop/Garage	act_costSC12B
Black Hills Service Company	39700	339700 - Gen Plt-Communication Eqp	104,223.23	0.175	18,239.07	118999 BHESD	50501	SC12B	act_cost	339700 - Gen Plt-Communication Eqp	act_costSC12B
Black Hills Service Company	39800	339800 - Gen Plt-Miscellaneous Eqp	2,675.13	0.175	468.15	118999 BHESD	50501	SC12B	act_cost	339800 - Gen Plt-Miscellaneous Eqp	act_costSC12B
Black Hills Service Company	39001	339001 - Gen Plt-Str & Improve-Own	-	0.175	-	119999 BHESD	50501	SC12B	allo_res	339001 - Gen Plt-Str & Improve-Own	allo_resSC12B
Black Hills Service Company	39051	339051 - Gen Plt-Str & Imprve-Lease	-	0.175	-	119999 BHESD	50501	SC12B	allo_res	339051 - Gen Plt-Str & Imprve-Lease	allo_resSC12B
Black Hills Service Company	39101	339101 - Gen Plt-Office Furn & Eqp	349,052.48	0.175	61,084.18	119999 BHESD	50501	SC12B	allo_res	339101 - Gen Plt-Office Furn & Eqp	allo_resSC12B
Black Hills Service Company	39103	239103 - Gen Plt-Computer Hardware	-	0.175	-	119999 BHESD	50501	SC12B	allo_res	239103 - Gen Plt-Computer Hardware	allo_resSC12B
Black Hills Service Company	39103	339103 - Gen Plt-Computer Hardware	(7,950,482.60)	0.175	(1,391,334.46)	119999 BHESD	50501	SC12B	allo_res	339103 - Gen Plt-Computer Hardware	allo_resSC12B

Company	FERC	Utility Account/Depr Group	Amount	Alloc Rate	Allocated Plant	GL Account	Allocation CO	BU	Step	Type	Formula
Black Hills Service Company	39104	339104 - Gen Plt-Software	(327,033.52)	0.175	(57,230.87)	119999 BHESD	50501	SC12B	allo_res		339104 - Gen Plt-Softwareallo_resSC12B
Black Hills Service Company	39107	339107 - Gen Plt-iPad Hardware	(428,963.12)	0.175	(75,068.55)	119999 BHESD	50501	SC12B	allo_res		339107 - Gen Plt-iPad Hardwareallo_resSC12B
Black Hills Service Company	39113	339113 - Gen Plt-Platform Systems	2,754,707.66	0.175	482,073.84	119999 BHESD	50501	SC12B	allo_res		339113 - Gen Plt-Platform Systemsallo_resSC12B
Black Hills Service Company	39118	339118 - Gen Plt-Other Software	(104,072.35)	0.175	(18,212.66)	119999 BHESD	50501	SC12B	allo_res		339118 - Gen Plt-Other Softwareallo_resSC12B
Black Hills Service Company	39202	339202 - Gen Plt-Trans Eqp-Cars	676.81	0.175	118.44	119999 BHESD	50501	SC12B	allo_res		339202 - Gen Plt-Trans Eqp-Carsallo_resSC12B
Black Hills Service Company	39203	339203 - Gen Plt-Trans Eqp-Lght Trk	106,398.65	0.175	18,619.76	119999 BHESD	50501	SC12B	allo_res		339203 - Gen Plt-Trans Eqp-Lght Trkallo_resSC12B
Black Hills Service Company	39204	339204 - Gen Plt-Trans Eqp-Med Trck	58,583.23	0.175	10,252.07	119999 BHESD	50501	SC12B	allo_res		339204 - Gen Plt-Trans Eqp-Med Trckallo_resSC12B
Black Hills Service Company	39400	339400 - Gen Plt-Tool/Shop/Garage	947.04	0.175	165.73	119999 BHESD	50501	SC12B	allo_res		339400 - Gen Plt-Tool/Shop/Garageallo_resSC12B
Black Hills Service Company	39700	339700 - Gen Plt-Communication Eqp	60,296.68	0.175	10,551.92	119999 BHESD	50501	SC12B	allo_res		339700 - Gen Plt-Communication Eqpall_resSC12B
Black Hills Service Company	39800	339800 - Gen Plt-Miscellaneous Eqp	5,857.08	0.175	1,024.99	119999 BHESD	50501	SC12B	allo_res		339800 - Gen Plt-Miscellaneous Eqpall_resSC12B
Black Hills Service Company	39103	239103 - Gen Plt-Computer Hardware	-	0.1649	-	118999 BHESD	50501	SC12A	act_cost		239103 - Gen Plt-Computer Hardwareact_costSC12A
Black Hills Service Company	39001	339001 - Gen Plt-Str & Improve-Own	110,270.08	0.1649	18,183.54	118999 BHESD	50501	SC12A	act_cost		339001 - Gen Plt-Str & Improve-Ownact_costSC12A
Black Hills Service Company	39051	339051 - Gen Plt-Str & Imprve-Lease	963,280.41	0.1649	158,844.94	118999 BHESD	50501	SC12A	act_cost		339051 - Gen Plt-Str & Imprve-Leaseact_costSC12A
Black Hills Service Company	39104	339104 - Gen Plt-Software	64,544.03	0.1649	10,643.31	118999 BHESD	50501	SC12A	act_cost		339104 - Gen Plt-Softwareact_costSC12A
Black Hills Service Company	39107	339107 - Gen Plt-iPad Hardware	8,749.52	0.1649	1,442.80	118999 BHESD	50501	SC12A	act_cost		339107 - Gen Plt-iPad Hardwareact_costSC12A
Black Hills Service Company	39103	339103 - Gen Plt-Computer Hardware	#####	0.1649	2,447,148.93	118999 BHESD	50501	SC12A	act_cost		339103 - Gen Plt-Computer Hardwareact_costSC12A
Black Hills Service Company	39101	339101 - Gen Plt-Office Furn & Eqp	2,839,204.21	0.1649	468,184.77	118999 BHESD	50501	SC12A	act_cost		339101 - Gen Plt-Office Furn & Eqpact_costSC12A
Black Hills Service Company	39113	339113 - Gen Plt-Platform Systems	#####	0.1649	2,478,017.37	118999 BHESD	50501	SC12A	act_cost		339113 - Gen Plt-Platform Systemsact_costSC12A
Black Hills Service Company	39118	339118 - Gen Plt-Other Software	#####	0.1649	7,007,279.16	118999 BHESD	50501	SC12A	act_cost		339118 - Gen Plt-Other Softwareact_costSC12A
Black Hills Service Company	39202	339202 - Gen Plt-Trans Eqp-Cars	53,686.83	0.1649	8,852.96	118999 BHESD	50501	SC12A	act_cost		339202 - Gen Plt-Trans Eqp-Carsact_costSC12A
Black Hills Service Company	39203	339203 - Gen Plt-Trans Eqp-Lght Trk	5,380,106.28	0.1649	887,179.53	118999 BHESD	50501	SC12A	act_cost		339203 - Gen Plt-Trans Eqp-Lght Trkact_costSC12A
Black Hills Service Company	39204	339204 - Gen Plt-Trans Eqp-Med Trck	146,346.03	0.1649	24,132.46	118999 BHESD	50501	SC12A	act_cost		339204 - Gen Plt-Trans Eqp-Med Trckact_costSC12A
Black Hills Service Company	39206	339206 - Gen Plt-Trans Eqp-Trailers	717,450.32	0.1649	118,307.56	118999 BHESD	50501	SC12A	act_cost		339206 - Gen Plt-Trans Eqp-Trailersact_costSC12A
Black Hills Service Company	39700	339700 - Gen Plt-Communication Eqp	265,453.61	0.1649	43,773.30	118999 BHESD	50501	SC12A	act_cost		339700 - Gen Plt-Communication Eqpact_costSC12A
Black Hills Service Company	39800	339800 - Gen Plt-Miscellaneous Eqp	145,999.82	0.1649	24,075.37	118999 BHESD	50501	SC12A	act_cost		339800 - Gen Plt-Miscellaneous Eqpact_costSC12A
Black Hills Service Company	39103	239103 - Gen Plt-Computer Hardware	-	0.1649	-	119999 BHESD	50501	SC12A	allo_res		239103 - Gen Plt-Computer Hardwareallo_resSC12A
Black Hills Service Company	39001	339001 - Gen Plt-Str & Improve-Own	809.28	0.1649	133.45	119999 BHESD	50501	SC12A	allo_res		339001 - Gen Plt-Str & Improve-Ownallo_resSC12A
Black Hills Service Company	39051	339051 - Gen Plt-Str & Imprve-Lease	(290,086.81)	0.1649	(47,835.31)	119999 BHESD	50501	SC12A	allo_res		339051 - Gen Plt-Str & Imprve-Leaseallo_resSC12A
Black Hills Service Company	39104	339104 - Gen Plt-Software	7,166.18	0.1649	1,181.70	119999 BHESD	50501	SC12A	allo_res		339104 - Gen Plt-Softwareallo_resSC12A
Black Hills Service Company	39107	339107 - Gen Plt-iPad Hardware	7,586.23	0.1649	1,250.97	119999 BHESD	50501	SC12A	allo_res		339107 - Gen Plt-iPad Hardwareallo_resSC12A
Black Hills Service Company	39103	339103 - Gen Plt-Computer Hardware	6,016,535.43	0.1649	992,126.69	119999 BHESD	50501	SC12A	allo_res		339103 - Gen Plt-Computer Hardwareallo_resSC12A
Black Hills Service Company	39101	339101 - Gen Plt-Office Furn & Eqp	2,832,787.75	0.1649	467,126.70	119999 BHESD	50501	SC12A	allo_res		339101 - Gen Plt-Office Furn & Eqpall_resSC12A
Black Hills Service Company	39113	339113 - Gen Plt-Platform Systems	#####	0.1649	2,137,763.45	119999 BHESD	50501	SC12A	allo_res		339113 - Gen Plt-Platform Systemsallo_resSC12A
Black Hills Service Company	39118	339118 - Gen Plt-Other Software	#####	0.1649	3,831,868.02	119999 BHESD	50501	SC12A	allo_res		339118 - Gen Plt-Other Softwareallo_resSC12A
Black Hills Service Company	39202	339202 - Gen Plt-Trans Eqp-Cars	43,530.09	0.1649	7,178.11	119999 BHESD	50501	SC12A	allo_res		339202 - Gen Plt-Trans Eqp-Carsallo_resSC12A
Black Hills Service Company	39203	339203 - Gen Plt-Trans Eqp-Lght Trk	1,848,348.40	0.1649	304,792.65	119999 BHESD	50501	SC12A	allo_res		339203 - Gen Plt-Trans Eqp-Lght Trkallo_resSC12A
Black Hills Service Company	39204	339204 - Gen Plt-Trans Eqp-Med Trck	1,922.15	0.1649	316.96	119999 BHESD	50501	SC12A	allo_res		339204 - Gen Plt-Trans Eqp-Med Trckallo_resSC12A
Black Hills Service Company	39206	339206 - Gen Plt-Trans Eqp-Trailers	115,313.41	0.1649	19,015.18	119999 BHESD	50501	SC12A	allo_res		339206 - Gen Plt-Trans Eqp-Trailersallo_resSC12A
Black Hills Service Company	39700	339700 - Gen Plt-Communication Eqp	194,055.15	0.1649	31,999.69	119999 BHESD	50501	SC12A	allo_res		339700 - Gen Plt-Communication Eqpall_resSC12A
Black Hills Service Company	39800	339800 - Gen Plt-Miscellaneous Eqp	13,826.55	0.1649	2,280.00	119999 BHESD	50501	SC12A	allo_res		339800 - Gen Plt-Miscellaneous Eqpall_resSC12A
Black Hills Service Company	37001	137001 - Ele Dist-Meters Other	-	0.4446	-	118999 BHESD	50501	SC12C	act_cost		137001 - Ele Dist-Meters Otheract_costSC12C
Black Hills Service Company	37004	137004 - Ele Dist-Meters AMI	-	0.4446	-	118999 BHESD	50501	SC12C	act_cost		137004 - Ele Dist-Meters AMIact_costSC12C
Black Hills Service Company	39101	139101 - Gen Plt-Office Furn & Eqp	2,467.38	0.4446	1,097.00	118999 BHESD	50501	SC12C	act_cost		139101 - Gen Plt-Office Furn & Eqpact_costSC12C
Black Hills Service Company	39103	139103 - Gen Plt-Computer Hardware	297,423.84	0.4446	132,234.64	118999 BHESD	50501	SC12C	act_cost		139103 - Gen Plt-Computer Hardwareact_costSC12C
Black Hills Service Company	39104	139104 - Gen Plt-Software	#####	0.4446	10,610,638.05	118999 BHESD	50501	SC12C	act_cost		139104 - Gen Plt-Softwareact_costSC12C
Black Hills Service Company	39107	139107 - Gen Plt-iPad Hardware	1,282.42	0.4446	570.16	118999 BHESD	50501	SC12C	act_cost		139107 - Gen Plt-iPad Hardwareact_costSC12C

Company	FERC	Utility Account/Depr Group	Amount	Alloc Rate	Allocated Plant	GL Account	Allocation CO	BU	Step	Type	Formula
Black Hills Service Company	39203	139203 - Gen Plt-Trans Eqp-Lght Trk	1,385,273.82	0.4446	615,892.74	118999 BHESD	50501	SC12C		act_cost	139203 - Gen Plt-Trans Eqp-Lght Trkact_costSC12C
Black Hills Service Company	39103	339103 - Gen Plt-Computer Hardware	-	0.4446	-	118999 BHESD	50501	SC12C		act_cost	339103 - Gen Plt-Computer Hardwareact_costSC12C
Black Hills Service Company	39113	339113 - Gen Plt-Platform Systems	-	0.4446	-	118999 BHESD	50501	SC12C		act_cost	339113 - Gen Plt-Platform Systemsact_costSC12C
Black Hills Service Company	39203	339203 - Gen Plt-Trans Eqp-Lght Trk	-	0.4446	-	118999 BHESD	50501	SC12C		act_cost	339203 - Gen Plt-Trans Eqp-Lght Trkact_costSC12C
Black Hills Service Company	39700	139700 - Gen Plt-Communication Eqp	5,645.10	0.4446	2,509.81	118999 BHESD	50501	SC12C		act_cost	139700 - Gen Plt-Communication Eqpact_costSC12C
Black Hills Service Company	37001	137001 - Ele Dist-Meters Other	-	0.4446	-	119999 BHESD	50501	SC12C		allo_res	137001 - Ele Dist-Meters Otherallo_resSC12C
Black Hills Service Company	37004	137004 - Ele Dist-Meters AMI	-	0.4446	-	119999 BHESD	50501	SC12C		allo_res	137004 - Ele Dist-Meters AMIallo_resSC12C
Black Hills Service Company	39101	139101 - Gen Plt-Office Furn & Eqp	1,554.06	0.4446	690.94	119999 BHESD	50501	SC12C		allo_res	139101 - Gen Plt-Office Furn & Eqpallo_resSC12C
Black Hills Service Company	39103	139103 - Gen Plt-Computer Hardware	(59,040.11)	0.4446	(26,249.23)	119999 BHESD	50501	SC12C		allo_res	139103 - Gen Plt-Computer Hardwareallo_resSC12C
Black Hills Service Company	39104	139104 - Gen Plt-Software	5,372,952.65	0.4446	2,388,814.75	119999 BHESD	50501	SC12C		allo_res	139104 - Gen Plt-Softwareallo_resSC12C
Black Hills Service Company	39107	139107 - Gen Plt-iPad Hardware	(6,005.40)	0.4446	(2,670.00)	119999 BHESD	50501	SC12C		allo_res	139107 - Gen Plt-iPad Hardwareallo_resSC12C
Black Hills Service Company	39500	139500 - Gen Plt-Lab Equipment	122.89	0.4446	54.64	119999 BHESD	50501	SC12C		allo_res	139500 - Gen Plt-Lab Equipmentallo_resSC12C
Black Hills Service Company	39700	139700 - Gen Plt-Communication Eqp	(2,335.76)	0.4446	(1,038.48)	119999 BHESD	50501	SC12C		allo_res	139700 - Gen Plt-Communication Eqpallo_resSC12C
Black Hills Service Company	39710	139710-Communication Equip-Specif	(66,774.37)	0.4446	(29,687.88)	119999 BHESD	50501	SC12C		allo_res	139710-Communication Equip-Specifallo_resSC12C
Black Hills Service Company	39203	139203 - Gen Plt-Trans Eqp-Lght Trk	347,290.67	0.4446	154,405.43	119999 BHESD	50501	SC12C		allo_res	139203 - Gen Plt-Trans Eqp-Lght Trkallo_resSC12C
Black Hills Service Company	39103	339103 - Gen Plt-Computer Hardware	-	0.4446	-	119999 BHESD	50501	SC12C		allo_res	339103 - Gen Plt-Computer Hardwareallo_resSC12C
Black Hills Service Company	39113	339113 - Gen Plt-Platform Systems	-	0.4446	-	119999 BHESD	50501	SC12C		allo_res	339113 - Gen Plt-Platform Systemsallo_resSC12C
Black Hills Service Company	30305	330305 - IntangMisc-CCA Implement	#####	0.175	2,741,651.06	118993 BHESD	50501	SC12B		act_cost	330305 - IntangMisc-CCA Implementact_costSC12B
Black Hills Service Company	30305	330305 - IntangMisc-CCA Implement	3,214,383.21	0.175	562,517.06	119993 BHESD	50501	SC12B		allo_res	330305 - IntangMisc-CCA Implementallo_resSC12B
Black Hills Service Company	30305	330305 - IntangMisc-CCA Implement	2,048,512.37	0.058	118,813.72	118993 BHESD	50501	SC25B		act_cost	330305 - IntangMisc-CCA Implementact_costSC25B
Black Hills Service Company	30305	330305 - IntangMisc-CCA Implement	1,868,808.97	0.058	108,390.92	119993 BHESD	50501	SC25B		allo_res	330305 - IntangMisc-CCA Implementallo_resSC25B
Black Hills Service Company	30305	330305 - IntangMisc-CCA Implement	7,039,962.52	0.1649	1,160,889.82	118993 BHESD	50501	SC12A		act_cost	330305 - IntangMisc-CCA Implementact_costSC12A
Black Hills Service Company	30305	330305 - IntangMisc-CCA Implement	3,655,281.71	0.1649	602,755.95	119993 BHESD	50501	SC12A		allo_res	330305 - IntangMisc-CCA Implementallo_resSC12A
Black Hills Service Company	30305	130305 - IntangMisc - CCA Implement	388,487.27	0.4446	172,721.44	118993 BHESD	50501	SC12C		act_cost	130305 - IntangMisc - CCA Implementact_costSC12C
Black Hills Service Company	30305	130305 - IntangMisc - CCA Implement	172,534.05	0.4446	76,708.64	119993 BHESD	50501	SC12C		allo_res	130305 - IntangMisc - CCA Implementallo_resSC12C

**Black Hills Power**  
**Amortization of Acquisition Adjustment**

Plant Buyout Amount                    4,870,308.00  
Amortization Period                    386 Months  
Source: Controller's Wyodak Plant Lease Buyout File

<b>Month</b>	<b>Monthly Amortization</b>	<b>True Up</b>	<b>LTD Balance</b>
May-92	(12,751)	(134,212)	(146,964)
Jun-92	(12,751)		(159,715)
Jul-92	(12,751)		(172,466)
Aug-92	(12,751)		(185,218)
Sep-92	(12,751)		(197,969)
Oct-92	(12,751)		(210,720)
Nov-92	(12,751)		(223,472)
Dec-92	(12,751)		(236,223)
Jan-93	(12,751)		(248,974)
Feb-93	(12,751)		(261,726)
Mar-93	(12,751)		(274,477)
Apr-93	(12,751)		(287,228)
May-93	(12,751)		(299,980)
Jun-93	(12,751)		(312,731)
Jul-93	(12,751)		(325,482)
Aug-93	(12,751)		(338,234)
Sep-93	(12,751)		(350,985)
Oct-93	(12,751)		(363,736)
Nov-93	(12,751)		(376,488)
Dec-93	(12,751)		(389,239)
Jan-94	(12,751)		(401,990)
Feb-94	(12,751)		(414,742)
Mar-94	(12,751)		(427,493)
Apr-94	(12,751)		(440,244)
May-94	(12,751)		(452,996)
Jun-94	(12,751)		(465,747)
Jul-94	(12,751)		(478,498)
Aug-94	(12,751)		(491,250)
Sep-94	(12,751)		(504,001)
Oct-94	(12,751)		(516,752)
Nov-94	(12,751)		(529,504)
Dec-94	(12,751)		(542,255)
Jan-95	(12,751)		(555,006)
Feb-95	(12,751)		(567,758)
Mar-95	(12,751)		(580,509)

<b>Month</b>	<b>Monthly Amortization</b>	<b>True Up</b>	<b>LTD Balance</b>
Apr-95	(12,751)		(593,260)
May-95	(12,751)		(606,011)
Jun-95	(12,751)		(618,763)
Jul-95	(12,751)		(631,514)
Aug-95	(12,751)		(644,265)
Sep-95	(12,751)		(657,017)
Oct-95	(12,751)		(669,768)
Nov-95	(12,751)		(682,519)
Dec-95	(12,751)		(695,271)
Jan-96	(12,751)		(708,022)
Feb-96	(12,751)		(720,773)
Mar-96	(12,751)		(733,525)
Apr-96	(12,751)		(746,276)
May-96	(12,751)		(759,027)
Jun-96	(12,751)		(771,779)
Jul-96	(12,751)		(784,530)
Aug-96	(12,751)		(797,281)
Sep-96	(12,751)		(810,033)
Oct-96	(12,751)		(822,784)
Nov-96	(12,751)		(835,535)
Dec-96	(12,751)		(848,287)
Jan-97	(12,751)		(861,038)
Feb-97	(12,751)		(873,789)
Mar-97	(12,751)		(886,541)
Apr-97	(12,751)		(899,292)
May-97	(12,751)		(912,043)
Jun-97	(12,751)		(924,795)
Jul-97	(12,751)		(937,546)
Aug-97	(12,751)		(950,297)
Sep-97	(12,751)		(963,049)
Oct-97	(12,751)		(975,800)
Nov-97	(12,751)		(988,551)
Dec-97	(12,617)	(8,195)	(1,009,363)
Jan-98	(12,617)		(1,021,980)
Feb-98	(12,617)		(1,034,597)
Mar-98	(12,617)		(1,047,214)
Apr-98	(12,617)		(1,059,831)
May-98	(12,617)		(1,072,448)
Jun-98	(12,617)		(1,085,065)
Jul-98	(12,617)		(1,097,682)
Aug-98	(12,617)		(1,110,299)
Sep-98	(12,617)		(1,122,916)
Oct-98	(12,617)		(1,135,533)

<b>Month</b>	<b>Monthly Amortization</b>	<b>True Up</b>	<b>LTD Balance</b>
Nov-98	(12,617)		(1,148,150)
Dec-98	(12,617)		(1,160,767)
Jan-99	(12,617)		(1,173,384)
Feb-99	(12,617)		(1,186,001)
Mar-99	(12,617)		(1,198,618)
Apr-99	(12,617)		(1,211,235)
May-99	(12,617)		(1,223,852)
Jun-99	(12,617)		(1,236,469)
Jul-99	(12,617)		(1,249,086)
Aug-99	(12,617)		(1,261,703)
Sep-99	(12,617)		(1,274,320)
Oct-99	(12,617)		(1,286,937)
Nov-99	(12,617)		(1,299,554)
Dec-99	(12,617)		(1,312,171)
Jan-00	(12,617)		(1,324,788)
Feb-00	(12,617)		(1,337,405)
Mar-00	(12,617)		(1,350,022)
Apr-00	(12,617)		(1,362,639)
May-00	(12,617)		(1,375,256)
Jun-00	(12,617)		(1,387,873)
Jul-00	(12,617)		(1,400,490)
Aug-00	(12,617)		(1,413,107)
Sep-00	(12,617)		(1,425,724)
Oct-00	(12,617)		(1,438,341)
Nov-00	(12,617)		(1,450,958)
Dec-00	(12,617)		(1,463,575)
Jan-01	(12,617)		(1,476,192)
Feb-01	(12,617)		(1,488,809)
Mar-01	(12,617)		(1,501,426)
Apr-01	(12,617)		(1,514,043)
May-01	(12,617)		(1,526,660)
Jun-01	(12,617)		(1,539,277)
Jul-01	(12,617)		(1,551,894)
Aug-01	(12,617)		(1,564,511)
Sep-01	(12,617)		(1,577,128)
Oct-01	(12,617)		(1,589,745)
Nov-01	(12,617)		(1,602,362)
Dec-01	(12,617)		(1,614,979)
Jan-02	(12,617)		(1,627,596)
Feb-02	(12,617)		(1,640,213)
Mar-02	(12,617)		(1,652,830)
Apr-02	(12,617)		(1,665,447)
May-02	(12,617)		(1,678,064)

<b>Month</b>	<b>Monthly Amortization</b>	<b>True Up</b>	<b>LTD Balance</b>
Jun-02	(12,617)		(1,690,681)
Jul-02	(12,617)		(1,703,298)
Aug-02	(12,617)		(1,715,915)
Sep-02	(12,617)		(1,728,532)
Oct-02	(12,617)		(1,741,149)
Nov-02	(12,617)		(1,753,766)
Dec-02	(12,617)		(1,766,383)
Jan-03	(12,617)		(1,779,000)
Feb-03	(12,617)		(1,791,617)
Mar-03	(12,617)		(1,804,234)
Apr-03	(12,617)		(1,816,851)
May-03	(12,617)		(1,829,468)
Jun-03	(12,617)		(1,842,085)
Jul-03	(12,617)		(1,854,702)
Aug-03	(12,617)		(1,867,319)
Sep-03	(12,617)		(1,879,936)
Oct-03	(12,617)		(1,892,553)
Nov-03	(12,617)		(1,905,170)
Dec-03	(12,617)		(1,917,787)
Jan-04	(12,617)		(1,930,404)
Feb-04	(12,617)		(1,943,021)
Mar-04	(12,617)		(1,955,638)
Apr-04	(12,617)		(1,968,255)
May-04	(12,617)		(1,980,872)
Jun-04	(12,617)		(1,993,489)
Jul-04	(12,617)		(2,006,106)
Aug-04	(12,617)		(2,018,723)
Sep-04	(12,617)		(2,031,340)
Oct-04	(12,617)		(2,043,957)
Nov-04	(12,617)		(2,056,574)
Dec-04	(12,617)		(2,069,191)
Jan-05	(12,617)		(2,081,808)
Feb-05	(12,617)		(2,094,425)
Mar-05	(12,617)		(2,107,042)
Apr-05	(12,617)		(2,119,659)
May-05	(12,617)		(2,132,276)
Jun-05	(12,617)		(2,144,893)
Jul-05	(12,617)		(2,157,510)
Aug-05	(12,617)		(2,170,127)
Sep-05	(12,617)		(2,182,744)
Oct-05	(12,617)		(2,195,361)
Nov-05	(12,617)		(2,207,978)
Dec-05	(12,617)		(2,220,595)

<b>Month</b>	<b>Monthly Amortization</b>	<b>True Up</b>	<b>LTD Balance</b>
Jan-06	(12,617)		(2,233,212)
Feb-06	(12,617)		(2,245,829)
Mar-06	(12,617)		(2,258,446)
Apr-06	(12,617)		(2,271,063)
May-06	(12,617)		(2,283,680)
Jun-06	(12,617)		(2,296,297)
Jul-06	(12,617)		(2,308,914)
Aug-06	(12,617)		(2,321,531)
Sep-06	(12,617)		(2,334,148)
Oct-06	(12,617)		(2,346,765)
Nov-06	(12,617)		(2,359,382)
Dec-06	(12,617)		(2,371,999)
Jan-07	(12,617)		(2,384,616)
Feb-07	(12,617)		(2,397,233)
Mar-07	(12,617)		(2,409,850)
Apr-07	(12,617)		(2,422,467)
May-07	(12,617)		(2,435,084)
Jun-07	(12,617)		(2,447,701)
Jul-07	(12,617)		(2,460,318)
Aug-07	(12,617)		(2,472,935)
Sep-07	(12,617)		(2,485,552)
Oct-07	(12,617)		(2,498,169)
Nov-07	(12,617)		(2,510,786)
Dec-07	(12,617)		(2,523,403)
Jan-08	(12,617)		(2,536,020)
Feb-08	(12,617)		(2,548,637)
Mar-08	(12,617)		(2,561,254)
Apr-08	(12,617)		(2,573,871)
May-08	(12,617)		(2,586,488)
Jun-08	(12,617)		(2,599,105)
Jul-08	(12,617)		(2,611,722)
Aug-08	(12,617)		(2,624,339)
Sep-08	(12,617)		(2,636,956)
Oct-08	(12,617)		(2,649,573)
Nov-08	(12,617)		(2,662,190)
Dec-08	(12,617)		(2,674,807)
Jan-09	(12,617)		(2,687,424)
Feb-09	(12,617)		(2,700,041)
Mar-09	(12,617)		(2,712,658)
Apr-09	(12,617)		(2,725,275)
May-09	(12,617)		(2,737,892)
Jun-09	(12,617)		(2,750,509)
Jul-09	(12,617)		(2,763,126)

<b>Month</b>	<b>Monthly Amortization</b>	<b>True Up</b>	<b>LTD Balance</b>
Aug-09	(12,617)		(2,775,743)
Sep-09	(12,617)		(2,788,360)
Oct-09	(12,617)		(2,800,977)
Nov-09	(12,617)		(2,813,594)
Dec-09	(12,617)		(2,826,211)
Jan-10	(12,617)		(2,838,828)
Feb-10	(12,617)		(2,851,445)
Mar-10	(12,617)		(2,864,062)
Apr-10	(12,617)		(2,876,679)
May-10	(12,617)		(2,889,296)
Jun-10	(12,617)		(2,901,913)
Jul-10	(12,617)		(2,914,530)
Aug-10	(12,617)		(2,927,147)
Sep-10	(12,617)		(2,939,764)
Oct-10	(12,617)		(2,952,381)
Nov-10	(12,617)	35,999	(2,928,999)
Dec-10	(8,117)		(2,937,117)
Jan-11	(8,117)		(2,945,234)
Feb-11	(8,117)		(2,953,351)
Mar-11	(8,117)		(2,961,468)
Apr-11	(8,117)		(2,969,585)
May-11	(8,117)		(2,977,703)
Jun-11	(8,117)		(2,985,820)
Jul-11	(8,117)		(2,993,937)
Aug-11	(8,117)		(3,002,054)
Sep-11	(8,117)		(3,010,171)
Oct-11	(8,117)		(3,018,288)
Nov-11	(8,117)		(3,026,406)
Dec-11	(8,117)		(3,034,523)
Jan-12	(8,117)		(3,042,640)
Feb-12	(8,117)		(3,050,757)
Mar-12	(8,117)		(3,058,874)
Apr-12	(8,117)		(3,066,992)
May-12	(8,117)		(3,075,109)
Jun-12	(8,117)		(3,083,226)
Jul-12	(8,117)		(3,091,343)
Aug-12	(8,117)		(3,099,460)
Sep-12	(8,117)		(3,107,577)
Oct-12	(8,117)		(3,115,695)
Nov-12	(8,117)		(3,123,812)
Dec-12	(8,117)		(3,131,929)
Jan-13	(8,117)		(3,140,046)
Feb-13	(8,117)		(3,148,163)

<b>Month</b>	<b>Monthly Amortization</b>	<b>True Up</b>	<b>LTD Balance</b>
Mar-13	(8,117)		(3,156,280)
Apr-13	(8,117)		(3,164,398)
May-13	(8,117)		(3,172,515)
Jun-13	(8,117)		(3,180,632)
Jul-13	(8,117)		(3,188,749)
Aug-13	(8,117)		(3,196,866)
Sep-13	(8,117)		(3,204,984)
Oct-13	(8,117)		(3,213,101)
Nov-13	(8,117)		(3,221,218)
Dec-13	(8,117)		(3,229,335)
Jan-14	(8,117)		(3,237,452)
Feb-14	(8,117)		(3,245,569)
Mar-14	(8,117)		(3,253,687)
Apr-14	(8,117)		(3,261,804)
May-14	(8,117)		(3,269,921)
Jun-14	(8,117)		(3,278,038)
Jul-14	(8,117)		(3,286,155)
Aug-14	(8,117)		(3,294,273)
Sep-14	(8,117)		(3,302,390)
Oct-14	(8,117)		(3,310,507)
Nov-14	(8,117)		(3,318,624)
Dec-14	(8,117)		(3,326,741)
Jan-15	(8,117)		(3,334,858)
Feb-15	(8,117)		(3,342,976)
Mar-15	(8,117)		(3,351,093)
Apr-15	(8,117)		(3,359,210)
May-15	(8,117)		(3,367,327)
Jun-15	(8,117)		(3,375,444)
Jul-15	(8,117)		(3,383,562)
Aug-15	(8,117)		(3,391,679)
Sep-15	(8,117)		(3,399,796)
Oct-15	(8,117)		(3,407,913)
Nov-15	(8,117)		(3,416,030)
Dec-15	(8,117)		(3,424,147)
Jan-16	(8,117)		(3,432,265)
Feb-16	(8,117)		(3,440,382)
Mar-16	(8,117)		(3,448,499)
Apr-16	(8,117)		(3,456,616)
May-16	(8,117)		(3,464,733)
Jun-16	(8,117)		(3,472,851)
Jul-16	(8,117)		(3,480,968)
Aug-16	(8,117)		(3,489,085)
Sep-16	(8,117)		(3,497,202)

<b>Month</b>	<b>Monthly Amortization</b>	<b>True Up</b>	<b>LTD Balance</b>
Oct-16	(8,117)		(3,505,319)
Nov-16	(8,117)		(3,513,436)
Dec-16	(8,117)		(3,521,554)
Jan-17	(8,117)		(3,529,671)
Feb-17	(8,117)		(3,537,788)
Mar-17	(8,117)		(3,545,905)
Apr-17	(8,117)		(3,554,022)
May-17	(8,117)		(3,562,139)
Jun-17	(8,117)		(3,570,257)
Jul-17	(8,117)		(3,578,374)
Aug-17	(8,117)		(3,586,491)
Sep-17	(8,117)		(3,594,608)
Oct-17	(8,117)		(3,602,725)
Nov-17	(8,117)		(3,610,843)
Dec-17	(8,117)		(3,618,960)
Jan-18	(8,117)		(3,627,077)
Feb-18	(8,117)		(3,635,194)
Mar-18	(8,117)		(3,643,311)
Apr-18	(8,117)		(3,651,428)
May-18	(8,117)		(3,659,546)
Jun-18	(8,117)		(3,667,663)
Jul-18	(8,117)		(3,675,780)
Aug-18	(8,117)		(3,683,897)
Sep-18	(8,117)		(3,692,014)
Oct-18	(8,117)		(3,700,132)
Nov-18	(8,117)		(3,708,249)
Dec-18	(8,117)		(3,716,366)
Jan-19	(8,117)		(3,724,483)
Feb-19	(8,117)		(3,732,600)
Mar-19	(8,117)		(3,740,717)
Apr-19	(8,117)		(3,748,835)
May-19	(8,117)		(3,756,952)
Jun-19	(8,117)		(3,765,069)
Jul-19	(8,117)		(3,773,186)
Aug-19	(8,117)		(3,781,303)
Sep-19	(8,117)		(3,789,421)
Oct-19	(8,117)		(3,797,538)
Nov-19	(8,117)		(3,805,655)
Dec-19	(8,117)		(3,813,772)
Jan-20	(8,117)		(3,821,889)
Feb-20	(8,117)		(3,830,006)
Mar-20	(8,117)		(3,838,124)
Apr-20	(8,117)		(3,846,241)

<b>Month</b>	<b>Monthly Amortization</b>	<b>True Up</b>	<b>LTD Balance</b>
May-20	(8,117)		(3,854,358)
Jun-20	(8,117)		(3,862,475)
Jul-20	(8,117)		(3,870,592)
Aug-20	(8,117)		(3,878,710)
Sep-20	(8,117)		(3,886,827)
Oct-20	(8,117)		(3,894,944)
Nov-20	(8,117)		(3,903,061)
Dec-20	(8,117)		(3,911,178)
Jan-21	(8,117)		(3,919,295)
Feb-21	(8,117)		(3,927,413)
Mar-21	(8,117)		(3,935,530)
Apr-21	(8,117)		(3,943,647)
May-21	(8,117)		(3,951,764)
Jun-21	(8,117)		(3,959,881)
Jul-21	(8,117)		(3,967,998)
Aug-21	(8,117)		(3,976,116)
Sep-21	(8,117)		(3,984,233)
Oct-21	(8,117)		(3,992,350)
Nov-21	(8,117)		(4,000,467)
Dec-21	(8,117)		(4,008,584)
Jan-22	(8,117)		(4,016,702)
Feb-22	(8,117)		(4,024,819)
Mar-22	(8,117)		(4,032,936)
Apr-22	(8,117)		(4,041,053)
May-22	(8,117)		(4,049,170)
Jun-22	(8,117)		(4,057,287)
Jul-22	(8,117)		(4,065,405)
Aug-22	(8,117)		(4,073,522)
Sep-22	(8,117)		(4,081,639)
Oct-22	(8,117)		(4,089,756)
Nov-22	(8,117)		(4,097,873)
Dec-22	(8,117)		(4,105,991)
Jan-23	(8,117)		(4,114,108)
Feb-23	(8,117)		(4,122,225)
Mar-23	(8,117)		(4,130,342)
Apr-23	(8,117)		(4,138,459)
May-23	(8,117)		(4,146,576)
Jun-23	(8,117)		(4,154,694)
Jul-23	(8,117)		(4,162,811)
Aug-23	(8,117)		(4,170,928)
Sep-23	(8,117)		(4,179,045)
Oct-23	(8,117)		(4,187,162)
Nov-23	(8,117)		(4,195,280)

<b>Month</b>	<b>Monthly Amortization</b>	<b>True Up</b>	<b>LTD Balance</b>
Dec-23	(8,117)		(4,203,397)
Jan-24	(8,035)		(4,211,432)
Feb-24	(8,035)		(4,219,467)
Mar-24	(8,035)		(4,227,502)
Apr-24	(8,035)		(4,235,537)
May-24	(8,035)		(4,243,572)
Jun-24	(8,035)		(4,251,607)
Jul-24	(8,035)		(4,259,642)
Aug-24	(8,035)		(4,267,677)
Sep-24	(8,035)		(4,275,712)
Oct-24	(8,035)		(4,283,748)
Nov-24	(8,035)		(4,291,783)
Dec-24	(8,035)		(4,299,818)
Jan-25	(8,035)		(4,307,853)
Feb-25	(8,035)		(4,315,888)
Mar-25	(8,035)		(4,323,923)
Apr-25	(8,035)		(4,331,958)
May-25	(8,035)		(4,339,993)
Jun-25	(8,035)		(4,348,028)
Jul-25	(8,035)		(4,356,063)
Aug-25	(8,035)		(4,364,098)
Sep-25	(8,035)		(4,372,133)
Oct-25	(8,035)		(4,380,168)
Nov-25	(8,035)		(4,388,204)
Dec-25	(8,035)		(4,396,239)
Jan-26	(8,035)		(4,404,274)
Feb-26	(8,035)		(4,412,309)
Mar-26	(8,035)		(4,420,344)
Apr-26	(8,035)		(4,428,379)
May-26	(8,035)		(4,436,414)
Jun-26	(8,035)		(4,444,449)
Jul-26	(8,035)		(4,452,484)
Aug-26	(8,035)		(4,460,519)
Sep-26	(8,035)		(4,468,554)
Oct-26	(8,035)		(4,476,589)
Nov-26	(8,035)		(4,484,625)
Dec-26	(8,035)		(4,492,660)
Jan-27	(8,035)		(4,500,695)
Feb-27	(8,035)		(4,508,730)
Mar-27	(8,035)		(4,516,765)
Apr-27	(8,035)		(4,524,800)
May-27	(8,035)		(4,532,835)
Jun-27	(8,035)		(4,540,870)

<b>Pro Forma Adj Plant Amortization</b>
(96,421)

<b>Month</b>	<b>Monthly Amortization</b>	<b>True Up</b>	<b>LTD Balance</b>
Jul-27	(8,035)		(4,548,905)
Aug-27	(8,035)		(4,556,940)
Sep-27	(8,035)		(4,564,975)
Oct-27	(8,035)		(4,573,010)
Nov-27	(8,035)		(4,581,045)
Dec-27	(8,035)		(4,589,081)
Jan-28	(8,035)		(4,597,116)
Feb-28	(8,035)		(4,605,151)
Mar-28	(8,035)		(4,613,186)
Apr-28	(8,035)		(4,621,221)
May-28	(8,035)		(4,629,256)
Jun-28	(8,035)		(4,637,291)
Jul-28	(8,035)		(4,645,326)
Aug-28	(8,035)		(4,653,361)
Sep-28	(8,035)		(4,661,396)
Oct-28	(8,035)		(4,669,431)
Nov-28	(8,035)		(4,677,466)
Dec-28	(8,035)		(4,685,502)
Jan-29	(8,035)		(4,693,537)
Feb-29	(8,035)		(4,701,572)
Mar-29	(8,035)		(4,709,607)
Apr-29	(8,035)		(4,717,642)
May-29	(8,035)		(4,725,677)
Jun-29	(8,035)		(4,733,712)
Jul-29	(8,035)		(4,741,747)
Aug-29	(8,035)		(4,749,782)
Sep-29	(8,035)		(4,757,817)
Oct-29	(8,035)		(4,765,852)
Nov-29	(8,035)		(4,773,887)
Dec-29	(8,035)		(4,781,922)
Jan-30	(8,035)		(4,789,958)
Feb-30	(8,035)		(4,797,993)
Mar-30	(8,035)		(4,806,028)
Apr-30	(8,035)		(4,814,063)
May-30	(8,035)		(4,822,098)
Jun-30	(8,035)		(4,830,133)
Jul-30	(8,035)		(4,838,168)
Aug-30	(8,035)		(4,846,203)
Sep-30	(8,035)		(4,854,238)
Oct-30	(8,035)		(4,862,273)
Nov-30	(8,035)		(4,870,308)