

EXHIBIT B

CONFIDENTIAL FINANCIAL STATEMENTS (Attached)

PLEASE TAKE NOTICE: Applicant considers the income statements, balance sheets, and cash flow statements to be proprietary and confidential, pursuant to ARSD 20:10:01:41, and requests for confidential treatment of information, as set forth below:

(1) An identification of the document and the general subject matter of the materials or the portions of the document for which confidentiality is being requested;

Income statement, balance sheet, statement of cash flows, and related comments from the accountant.

(2) The length of time for which confidentiality is being requested and a request for handling at the end of that time. This does not preclude a later request to extend the period of confidential treatment;

Applicant requests that confidentiality be maintained for a period of one year, after which the documents may be destroyed but not disclosed.

(3) The name, address, and phone number of a person to be contacted regarding the confidentiality request;

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(4) The statutory or common law grounds and any administrative rules under which confidentiality is requested. Failure to include all possible grounds for confidential treatment does not preclude the party from raising additional grounds in the future;

ARSD 20:10:01:39(4) Trade secrets or other confidential research, development, or commercial information recognized and protected by SDCL 15-6-26(c)(7) or other law.

(5) The factual basis that qualifies the information for confidentiality under the authority cited.

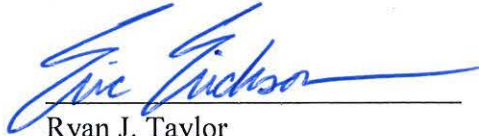
The data contained in confidential documents reveal the size, nature, and scope of Applicant's parents' businesses and financial operations to competitors and potential competitors and constitute "Trade Secrets, as defined. Therefore, the Applicant requests that the Commission treat Applicant's Balance Sheet, Income Statement, Statement of Cash Flows, and related comments from the accountants as proprietary, to maintain the confidentiality of the data contained therein. Applicant's financial statements are submitted under protective seal, accordingly.

WHEREFORE, the undersigned Applicant requests that the South Dakota Public Utilities Commission deem the attached financial statement as confidential and protected from public disclosure pursuant to ARSD 20:10:01:41.

Dated this 11th day of July, 2016.

ATV Holdings, LLC

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