

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	Plant in Service				
2	Steam Production				
3	Neil Simpson I	\$ 6,854	DPROD	89.83%	\$ 6,157
4	Neil Simpson II	485,505	DPROD	89.83%	436,132
5	Wygen III	1,042,238	DPROD	89.83%	936,248
6	Wyodak	821,000	DPROD	89.83%	737,508
7	Other Production	1,035,919	DPROD	89.83%	930,571
8	Distribution	5,088,240	DISTPLTXNC	93.14%	4,738,994
9	General Plant	2,523,540	SALWAGES	91.67%	2,313,414
10	Total Plant Additions	<u>\$ 11,003,296</u>			<u>\$ 10,099,024</u>
11					
12	Accumulated Deferred Income Taxes				
13	Steam Production	\$ 403,708	TOTPLT	91.20%	\$ 368,185
14	Other Production	179,038	TOTPLT	91.20%	163,284
15	Distribution	875,839	TOTPLT	91.20%	798,772
16	General Plant	417,419	TOTPLT	91.20%	380,690
17	Total Accumulated Deferred Income Taxes	<u>\$ 1,876,004</u>			<u>\$ 1,710,931</u>

Sources:

Line 10: sum of lines 3 through 9
Line 17: sum of lines 13 through 16
Column b, line 3: WP-4, column d, line 2
Column b, line 4: WP-4, column d, line 3
Column b, line 5: WP-4, column d, line 4
Column b, line 6: WP-4, column d, line 5
Column b, line 7: WP-4, column d, line 7
Column b, line 8: \$5,203,942 (WP-4, column d, line 10) less \$24,382 * 60% = \$14,629 (DR 4-1 Finish Deadwood BioFuel LE)
less \$4,568 (DR 4-1 NH Drug) less \$380 (DR 4-2 BH Surgery Center Line Extension) less \$9,992 (DR 4-2 Pipeline Plastics)
less \$10,654 (DR 4-2 Rocky Bluffs Line Extension) less \$6,736 (DR 2-15 & DR 4-3 Bill Collins Line Extension)
less \$11,775 (DR 2-15 & DR 4-3 Jeremy Coil Laundramat) less \$40,596 (DR 4-3 Pennington County Courthouse New 911)
less \$10,899 (DR 6-15 Century Link contribution) less \$5,473 (DR 6-23 Century Link contribution)
Column b, line 9: WP-4, column d, line 12
Column b, line 13: BAM-3 Sch 9, page 2, column i, line 6
Column b, line 14: BAM-3 Sch 9, page 2, column i, line 8
Column b, line 15: BAM-3 Sch 9, page 2, column i, line 10
Column b, line 16: BAM-3 Sch 9, page 2, column i, line 12
Column c, lines 3-6: Schedule N-1, page 4, column b, line 15
Column c, line 7: Schedule N-1, page 4, column b, line 27
Column c, line 8: Schedule N-1, page 5, column b, line 76
Column c, line 9: Schedule N-1, page 6, column b, line 108
Column c, lines 13-16: Schedule N-1, page 8, column b, line 20
Column d, lines 3-7: Schedule N-1, page 27, column d, line 5
Column d, line 8: Schedule N-1, page 29, column d, line 98
Column d, line 9: Schedule N-1, page 31, column d, line 224
Column d, lines 13-16: Schedule N-1, page 29, column d, line 100

Line	Description	Plant In-Service	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Difference	Tax Rate	Deferred Tax
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Steam Production - by Plant								
2	Neil Simpson II	485,505	2.90%	14,080	51.88%	251,880	237,800	35.00%	83,230
3	Wygen III	1,042,238	2.64%	27,515	51.88%	540,713	513,198	35.00%	179,619
4	Wyodak	821,000	2.86%	23,481	51.88%	425,935	402,454	35.00%	140,859
5	Total Steam Production	\$ 2,348,743		\$ 65,076		\$ 1,218,528	\$ 1,153,452		\$ 403,708
6									
7	Other Production	\$ 1,035,919	2.50%	\$ 25,898	51.88%	\$ 537,435	\$ 511,537	35.00%	179,038
8									
9	Distribution	\$ 5,088,240	2.70%	\$ 137,382	51.88%	\$ 2,639,779	\$ 2,502,397	35.00%	875,839
10									
11	General	\$ 2,523,540	4.62%	\$ 116,588	51.88%	\$ 1,309,213	\$ 1,192,625	35.00%	417,419
12									
13	Total Plant in Service	10,996,442		344,944		5,704,955	5,360,011		1,876,004

Sources:
Line 5: sum of lines 2 through 5
Line 13: sum of lines 6, 8, 10, and 12
Column b, line 2: BAM-3 Sch 9, page 1, column b, line 4
Column b, line 3: BAM-3 Sch 9, page 1, column b, line 5
Column b, line 4: BAM-3 Sch 9, page 1, column b, line 6
Column b, line 7: BAM-3 Sch 9, page 1, column b, line 7
Column b, line 9: BAM-3 Sch 9, page 1, column b, line 8
Column b, line 11: BAM-3 Sch 9, page 1, column b, line 9
Column c: BAM-3 Sch 4
Column d, lines 2-4, 7, 9, 11: column b * column c
Column e: Schedule M-2
Column f, lines 2-4, 7, 9, 11: column b * column e
Column g, lines 2-4, 7, 9, 11: column f - column d
Column i, lines 2-4, 7, 9, 11: column g * column h