

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	Black Hills Power's Share of Allocated Costs:				
2					
3	Pool 1 - Shared by all plants	\$ 660,473			
4	Pool 2 - Neil Simpson II and Wygen I	382,263			
5	Pool 3 - Wygen II and III	716,210			
6	Pool 4 - Wygen I, II, and III and Neil Simpson II	222,443			
7	Pool 5 - Combustion Turbine I and II and Wygen I, II, and II	17,028			
8	Pool 6 - Combustion Turbine I and II	16,380			
9	Pool 7 - Wygen I, II, and III	22,099			
10	Total	2,036,896			
11					
12	Per Books	1,463,778			
13					
14	Shared Facilities Expense Adjustment	<u>\$ 573,118</u>	DPROD	89.831%	<u>\$ 514,838</u>
15					
16					
17	Black Hills Power's Share of Allocated Revenues:				
18					
19	Pool 1 - Shared by all plants	\$ 1,176,459			
20	Pool 2 - Neil Simpson II and Wygen I	727,132			
21	Pool 3 - Wygen II and III	387,507			
22	Pool 4 - Wygen I, II, and III and Neil Simpson II	383,643			
23	Pool 5 - Combustion Turbine I and II and Wygen I, II, and II	42,570			
24	Pool 6 - Combustion Turbine I and II	32,760			
25	Pool 7 - Wygen I, II, and III	-			
26	Total	2,750,071			
27					
28	Per Books	1,920,304			
29					
30	Shared Facilities Revenue Adjustment	<u>\$ 829,767</u>	TDPLT	93.444%	<u>\$ 775,367</u>

SOURCES:

Column b, lines 3-9: Supplemental Response to Staff DR 2-38
Column b, line 10: Sum lines 3 - 9
Column b, line 12: Schedule H-10, line 3
Column b, line 14: Line 10 - Line 12
Column b, lines 19-25: Supplemental Response to Staff DR 2-38
Column b, line 26: Sum lines 19 - 25
Column b, line 28: Schedule H-10, line 19
Column b, line 30: Line 26 - Line 28
Column c, line 14: Schedule N-1, page 12, line 13, column b
Column c, line 30: Schedule N-1, page 11, line 13, column b
Column d, line 14: Schedule N-1, page 27, line 5, column d
Column d, line 30: Schedule N-1, page 29, line 104, column d
Column e, lines 14 & 30: Column b * Column d