

<u>Line</u>	<u>Description</u> (a)	<u>Total Company Amount</u> (b)	<u>Allocation Factor</u> (c)	<u>South Dakota Percent</u> (d)	<u>South Dakota Amount</u> (e)
1	Expense:				
2					
3	Total Project Cost	\$ 398,950			
4	Joint Ownership Contribution	61,031			
5	Total BHP Cost	337,919			
6					
7	LIDAR Amortization Period	5			
8	Annual LIDAR Expense	<u>\$ 67,584</u>	OHDIST	94.855%	<u>\$ 64,107</u>
9					
10					
11					
12	Rate Base:				
13					
14	Average Unamortized LIDAR Expense	<u>\$ 168,960</u>	TOTPLT	91.201%	<u>\$ 154,093</u>
15					
16	Accumulated Deferred Income Tax	<u>\$ 59,136</u>	TOTPLT	91.201%	<u>\$ 53,932</u>

SOURCES:

Column b, line 3: Supplemental Response to Staff DR 4-36B
Column b, line 4: Email from Jon Thurber on 10/21/14
Column b, line 5: Line 3 - Line 4
Column b, line 7: Schedule H-20, line 5
Column b, line 8: Line 5 / Line 7
Column b, line 14: Line 5 / 2
Column b, line 16: Line 14 * 0.35
Column c, line 8: Schedule N-1, page 14, column b, line 114
Column c, lines 14 & 16: Schedule N-1, page 8, column b, line 14
Column d, line 8: Schedule N-1, page 29, column d, line 119
Column d, lines 14 & 16: Schedule N-1, page 29, column d, line 100
Column e, lines 8, 14, & 16: column b * column d