

Line	Description	SD Electric Amount
	(a)	(b)
1	Production Plant in Service	\$ 14,387,141
2	Production Depreciation Expense	\$ 485,598
3	Production Accumulated Depreciation	\$ 242,799
4	Production Accumulated Deferred Income Taxes	\$ 927,012
5	Incremental O&M	\$ 215,883
6	Cost of Fuel	\$ 385,273
7	Wholesale Revenue	\$ 557,186

SOURCES:

Column b, line 1: BAM-4, page 2, column f, line 7
Column b, line 2: BAM-4, page 3, column c, line 7
Column b, line 3: BAM-4, page 3, column d, line 7
Column b, line 4: BAM-4, page 3, column e, line 7
Column b, line 5: RRT 1.1, WP RRT 9, line 24
Column b, line 6: RRT 1.1, WP RRT 9, line 19
Column b, line 7: RRT 1.1, WP RRT 9, line 10

Line	Description	Total Electric Company Project Amount	SD Allocation	SD Electric Project Amount	SD Electric 13-Mo. Avg. Per Books	Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1	Production Plant in Service					
2	33720 WF - Lundgren (W08) Wind Farm	\$ 385,190,018	0.85%	\$ 3,274,115	\$ -	\$ 3,274,115
3	33721 WF - Macksburg (W08) Wind Farm	204,834,079	0.85%	1,741,090	-	1,741,090
4	33722 WF - Vienna 2 (W08) Wind Farm	66,932,561	0.85%	568,927	42,281	526,646
5	33723 WF - Wellsburg (W08) Wind Farm	237,663,647	0.85%	2,020,141	-	2,020,141
6	33719 WF - Highland (W08) Wind Farm	802,958,690	0.85%	6,825,149	-	6,825,149
7	Total Production Plant in Service	<u>\$ 1,697,578,995</u>		<u>\$ 14,429,422</u>	<u>\$ 42,281</u>	<u>\$ 14,387,141</u>

SOURCES:

Line 7: sum of lines 2-6
Columns b, c, & e, lines 2-6: Email from Suzan Stewart on 4/30/15, WP C Revised
Column d, lines 2-6: column b * column c
Column f, lines 2-6: column d less column e

Line	Description	SD Electric Amount	Depreciation Expense	Accumulated Depreciation	Accumulated Deferred Income Taxes
	(a)	(b)	(c)	(d)	(e)
1	Production Plant in Service				
2	33720 WF - Lundgren (W08) Wind Farm	\$ 3,274,115	\$ 110,185	\$ 55,093	\$ 323,158
3	33721 WF - Macksburg (W08) Wind Farm	1,741,090	58,593	29,297	167,312
4	33722 WF - Vienna 2 (W08) Wind Farm	526,646	19,146	9,573	46,842
5	33723 WF - Wellsburg (W08) Wind Farm	2,020,141	67,984	33,992	191,219
6	33719 WF - Highland (W08) Wind Farm	6,825,149	229,689	114,845	198,480
7	Total Production Plant in Service	<u>\$ 14,387,141</u>	<u>\$ 485,598</u>	<u>\$ 242,799</u>	<u>\$ 927,012</u>

SOURCES:

Line 7: sum of lines 2-6
Column b: BAM-4, page 2, column f
Columns c, d, & e: Email from Suzan Stewart on 4/30/15, WP C Revised