

**EXHIBIT \_\_ (LK-10)**

**Docket No. EL14-026**  
**Black Hills Power, Inc.**  
**BHII Adjustment to Extend Amortization to 10 Years for Winter Storm Atlas Regulatory Asset**  
**And to Include ADIT in Rate Base**  
**(\$ Millions)**

	Total Company	South Dakota Retail %	South Dakota Retail
Source: Schedule J-3			
Company Estimated Winter Storm Atlas Reg Asset from Winter Storm Atlas Reg Asset	4.139		
Company's Proposed Amortization Period in Years	<u>5</u>		
Company's Amortization Expense	<u>0.828</u>	100.00% Direct Assign	<u>0.828</u>
BHII Recommended Amortization Period in Years	<u>10</u>		
BHII Recommended Amortization Expense	<u>0.414</u>	100.00% Direct Assign	<u>0.414</u>
BHII Recommended Decrease in Amortization Expense	<u>(0.414)</u>	100.00% Direct Assign	<u>(0.414)</u>
BHII Increase in Unamortized Regulatory Asset Balance	<u>0.414</u>	100.00% Direct Assign	<u>0.414</u>
ADIT on Remaining Regulatory Asset Balance Company Proposed Reg Asset Balance	4.139		
Less: Adjustment from Above	<u>(0.414)</u>		
Remaining Regulatory Balance After Adjustment	3.725		
Federal Income Tax Rate	<u>35.0%</u>		
ADIT on Regulatory Asset Balance	<u>(1.304)</u>	100.00% Direct Assign	<u>(1.304)</u>
Total Reduction to Rate Base			<u>(0.890)</u>
As Filed Grossed Up ROR			<u>11.43%</u>
Reduction in Return on Rate Base			<u>(0.102)</u>
Reduction in Revenue Requirement			<u>(0.516)</u>