

**BLACK HILLS POWER, INC.**  
**Wyodak O&M Adjustment**  
**For the Test Year Ended September 30, 2013**

Line No.	FERC Acct.	Description	(a) Per Books	(b) Pro Forma Adjusted (Note 1)	(c) (b) - (a) Increase/ (Decrease)	Allocation Factor	South Dakota Percent	South Dakota Amount
1		<b>Steam Production Operation</b>						
2	500	Supervision & Engineering	780,661	811,583	30,922	SALWAGPO	89.831%	27,778
3								
4	502	Steam Expense	514,641	669,478	154,837	DPROD	89.831%	139,092
5								
6	506	Miscellaneous	455,965	443,468	(12,497)	DPROD	89.831%	(11,226)
7								
8		<b>Total Steam Production Operation</b>	<u>1,751,267</u>	<u>1,924,529</u>	<u>173,262</u>			<u>155,644</u>
9								
10		<b>Steam Production Maintenance</b>						
11	510	Supervision & Engineering	27,435	14,334	(13,101)	SALWAGPM	89.831%	(11,769)
12								
13	512	Boilers	1,312,732	1,524,972	212,240	DPROD	89.831%	190,657
14								
15	513	Electric Plant	239,453	351,981	112,528	DPROD	89.831%	101,085
16								
17	514	Miscellaneous Plant	59,538	34,347	(25,191)	DPROD	89.831%	(22,629)
18								
19		<b>Total Steam Production Maintenance</b>	<u>1,639,158</u>	<u>1,925,634</u>	<u>286,476</u>			<u>257,344</u>
20								
21		<b>Total Steam Production Expense</b>	<u>3,390,425</u>	<u>3,850,163</u>	<u>459,738</u>			<u>412,988</u>
22								
23								
24								

Note 1: These expenses are from the third party operator's billings for the period October 2013 - September 2014.