

Line	Description	Total Amount	BHP % Ownership	Total BHP Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<b>Plant in Service</b>						
2							
3	Combined Cycle:						
4	Engineering	\$ 2,779,168	58%	\$ 1,611,917			
5	Project Administration	6,837,167	58%	3,965,557			
6	Equipment Procurement	75,199,633	58%	43,615,787			
7	Construction & Commissioning	22,707,924	58%	13,170,596			
8	Indirects	2,765,088	58%	1,603,751			
9	Total Combined Cycle Costs	\$ 110,288,980		\$ 63,967,608			
10							
11	Common:						
12	Engineering	2,069,527	42%	\$ 869,201			
13	Project Administration	803,035	42%	337,275			
14	Equipment Procurement	11,896,074	42%	4,996,351			
15	Construction & Commissioning	35,391,911	42%	14,864,603			
16	Indirects	12,079,169	42%	5,073,251			
17	Total Shared Asset Costs	62,239,716		\$ 26,140,681			
18							
19	<b>Total Plant in Service</b>	<b>\$ 172,528,696</b>		<b>\$ 90,108,289</b>	DPROD	89.83%	<b>\$ 80,944,734</b>
20							
21	<b>Accumulated Deferred Income Taxes</b>						
22	R&D (100% Tax Depreciation)			\$ 7,269,037			
23	2013 Expenditures (51.88% Tax Depreciation)			32,398,580			
24	2014 Expenditures (3.75% Tax Depreciation)			764,632			
25	Total Tax Depreciation			40,432,249			
26	Book Depreciation			2,685,227			
27	Difference			37,747,022			
28	Tax Rate			35%			
29	<b>Accumulated Deferred Income Tax</b>			<b>\$ 13,211,458</b>	TOTPLT	91.20%	<b>\$ 12,048,960</b>

**Sources:**

Column b, lines 4-8, 12-16: Email from Jon Thurber on 11/07/14  
Column b, line 9: sum of lines 4-8  
Column b, line 17: sum of lines 12-16  
Column b, line 19: sum of lines 9 and 17  
Column c: Schedule D-11  
Column d, lines 4-8, 12-16: column b \* column c  
Column d, line 9: sum of lines 4-8  
Column d, line 17: sum of lines 12-16  
Column d, line 19: sum of lines 9 and 17  
Column d, lines 22: \$7,269,037 (email from Jon Thurber on 10/21/14) \* 100% (Schedule M-2)  
Column d, line 23: \$62,449,075 (email from Jon Thurber on 10/21/14) \* 51.88% (Schedule M-2)  
Column d, line 24: (column d, line 19 less \$7,269,037 less \$62,449,075) \* 3.75% (Schedule M-2)  
Column d, line 25: sum of lines 22-24  
Column d, line 26: BAM-3 Sch 4, column m, line 8  
Column d, line 27: line 25 less line 26  
Column d, line 28: Effective Tax Rate  
Column d, line 29: line 27 \* line 28  
Column e, line 19: Schedule N-1, page 4, column b, line 27  
Column e, line 29: Schedule N-1, page 8, column b, line 20  
Column f, line 19: Schedule N-1, page 27, column d, line 5  
Column f, line 29: Schedule N-1, page 29, column d, line 100  
Column g, lines 19 & 29: column d \* column f