

BLACK HILLS POWER, INC.
PLANT IN SERVICE ANNUALIZATION
For the Pro Forma Test Year Ended September 30, 2013

Line No.	Description	(a) Account 106 (Note 1)	(b) Account 106 (Note 2)	(c) Account 101 (Note 1)	(d) Sum ((a):(c)) Total
1	Steam Production- by Plant				
2	Neil Simpson I	\$ -	\$ -	\$ 6,854	\$ 6,854
3	Neil Simpson II	203,148	168,001	114,356	485,505
4	Wygen III	907,208	44,867	90,163	1,042,238
5	Wyodak	-	701,729	119,271	821,000
6	Subtotal Steam Production	1,110,356	914,597	330,644	2,355,597
7	Other Production	92,235	284,834	658,850	1,035,919
8	Total Production Plant	1,202,591	1,199,431	989,494	3,391,516
9					
10	Distribution	1,453,848	1,018,369	2,731,725	5,203,942
11					
12	General	889,954	601,578	1,032,008	2,523,540
13					
14	Total Annualization	\$ 3,546,393	\$ 2,819,378	\$ 4,753,227	\$ 11,118,998

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Note 1: Annualization of assets transferred from account 107 during the test year.
Note 2: Assets put into service from October 1, 2013 - December 31, 2013, excluding Winter Storm Atlas capital projects.