

Line	Description	Amount
	(a)	(b)
1	Rate Case Expense:	
2		
3	EL12-061 Amortization Adjustment:	
4	EL12-061 & EL12-062 Rate Case Expense Established in EL12-061	\$ 261,813
5	Amortization Period in years (6/16/2013-6/16/2016, 36 months)	<u>3</u>
6	Annual Amortization	87,271
7	Remaining Amortization in years (10/01/2014-6/16/2016, 20.5 months)	1,7083
8	Unrecovered Rate Case Expense	<u>\$ 149,088</u>
9		
10	Residual Rate Case Expense EL12-061:	
11	Consulting	\$ 30,482
12	Legal	188,122
13	Supplies and Other	333
14	SD PUC Filing Fee	<u>122,821</u>
15	Total EL12-061 Rate Case Expense	341,758
16	Costs Currently Recovered in Rates	<u>188,643</u>
17	Residual EL12-061 Rate Case Costs	<u>\$ 153,115</u>
18		
19	Residual Rate Case Expense EL12-062:	
20	Consulting	\$ 27,385
21	Legal	87,616
22	Supplies and Other	333
23	SD PUC Filing Fee	<u>68,430</u>
24	Total EL12-062 Rate Case Expense	183,764
25	Costs Currently Recovered in Rates	<u>73,170</u>
26	Residual EL12-062 Rate Case Costs	<u>\$ 110,594</u>
27		
28	Rate Case Expense EL14-026:	
29	Depreciation Consultant	\$ 20,453
30	Capital Structure/Rate of Return Consultant	9,116
31	Class Cost of Service Consultant	5,120
32	Other Consulting	3,864
33	Legal	48,337
34	Supplies and Other	12,612
35	SD PUC Filing Fee	<u>113,359</u>
36	Total EL14-026 Rate Case Expense	<u>\$ 212,861</u>
37		
38	Consolidated Rate Case Expense Adjustment:	
39	Unrecovered Rate Case Expense EL12-061 and EL12-062	\$ 412,797
40	EL14-026 Rate Case Expense	<u>212,861</u>
41	Total Unrecovered Rate Case Costs	625,657
42	Amortization Period (years)	<u>3</u>
43	Annual Rate Case Expense Amortization	208,552
44	Test Year Rate Case Expense	<u>78,780</u>
45	Rate Case Expense Adjustment	<u>\$ 129,772</u>
46	Rate Base Adjustment for Unamortized Rate Case Expense:	
47	EL12-061 Rate Base Adjustment	\$ 130,907
48	Residual Costs for EL12-061 and EL12-062	131,855
49	EL14-026 Rate Case Expense	<u>106,430</u>
50	Total Unamortized Rate Case Expense	369,191
51	Test Year Unamortized Rate Case Expense	-
52	Unamortized Rate Case Expense Rate Base Adjustment	<u>\$ 369,191</u>

Sources:

Line 4, column b: EL12-061, PJS-1 Sch. 2, line 11
Line 5, column b: EL12-061, PJS-1 Sch. 2, line 12
Line 6, column b: EL12-061, PJS-1 Sch. 2, line 13
Line 7, column b: Amortization Months Remaining (20.5 as of 10/01/2014) / 12 months
line 8, column b: line 6, column b * line 7, column b
lines 11 through 17, column b: Schedule H-13
lines 20 through 26, column b: Schedule H-13
lines 29 through 34: Email from Jon Thurber on 11/06/14
line 35, column b: Email from Jon Thurber on 11/06/14 plus staff consultant bill
of \$37,537.50 for services through 10/31/14
line 36, column b: sum of lines 29 through 35, column b
line 39, column b: line 8, column b + line 17, column b + line 26, column b
line 40, column b: line 36, column b
line 41, column b: line 39, column b + line 40, column b
line 42, column b: Company proposed amortization period
line 43, column b: line 41, column b / line 42, column b
line 44, column b: Schedule H-13
line 45, column b: line 43, column b - line 44, column b
line 47, column b: EL12-061 PJS-1 Sch. 2, line 16
line 48, column b: (line 17, column b + line 26, column b) / 2
line 49, column b: line 36, column b / 2
line 50, column b: line 47, column b + line 48, column b + line 49, column b
line 51, column b: email from Jon Thurber 9/4/2014
line 52, column b: line 50, column b - line 51, column b