

<u>Line</u>	<u>Description</u>	<u>South Dakota</u> <u>Amount</u>
	(a)	(b)
1	Company Proposed Adjustment	
2	Consulting Fees	\$ 190,017
3	Outside Legal Fees	\$ 87,549
4	State Agency Fees	\$ 56,457
5	Administrative Costs	\$ 23,556
6	Total Rate Case Expense	<u>\$ 357,579</u>
7		
8	Amortization Period (years)	<u>3</u>
9	Annual Rate Case Expense Amortization	<u>\$ 119,193</u>
10	Test Year Rate Case Expense	<u>\$ -</u>
11	Total Rate Case Expense Adjustment	<u>\$ 119,193</u>
12		
13	Pro Forma Adjustment to Rate Base	\$ 178,790

Sources:

Lines 2, 3 and 5, column b: Email from Deb Paulson on 2/9/2015

Line 4, column b: Email from Cindy Kemnitz on 2/9/2015 plus consultant invoice on 2/6/2015

Line 8, column b: Staff Proposed amortization period

Line 9, column b: line 6, column b divided by line 8, column b

Line 10, column b: Test year rate case removed on PF21-1

Line 11, column b: line 9, column b minus line 10, column b

Line 13, column b: line 6, column b divided by 2