

Line	Description	Amount
	(a)	(b)
1	Rate Case Expense:	
2	Rate Case Expense Tracker Established in Docket EL11-019	
3	Docket EL09-009 & Docket EL11-019 Through 3/31/12	\$ 340,000
4	Amortization Period (1/2/12 - 1/2/15 = 3 years)	3
5	Annual Amortization	113,333
6	Remaining Amortization Period (12/27/12 - 1/2/15)	2
7	Unrecovered Rate Case Expense In Tracker	226,666
8		
9	Rate Case Expenses from Docket EL11-019 Incurred After 3/31/12:	
10	Concentric Consulting	50,000
11	Outside Legal Fees - Moss & Barnett	80,000
12	Administrative Costs	11,873
13	SD PUC Statutory Fee	64,521
14	Incremental Docket EL11-019 Rate Case Expense	206,394
15		
16	Docket EL12-046 Rate Case Expense	
17	Concentric Consulting through 1/28/13	41,072
18	Moss & Barnett through 1/28/13	99,439
19	Administrative Costs through 1/28/13	13,742
20	SD PUC Statutory Fees through 1/23/13	107,562
21	Total EL12-046 Rate Case Expense	261,815
22		
23	Consolidated Rate Case Expense Tracker	
24	Unrecovered Rate Case Expense - EL09-009 & EL11-019 & EL12-046	694,875
25	Amortization Period	2
26	Annual Rate Case Expense Amortization	347,438
27	Test Year Rate Case Expense	54,000
28	Rate Case Expense Adjustment (\$000's)	293
29		
30	Unamortized Rate Case Expense:	
31	Rate Case Expense Tracker Established in Docket EL11-019	170,000
32	Incremental Docket EL11-019 Rate Case Expense	103,197
33	Docket EL12-046 Rate Case Expense	130,908
34	Total Unamortized Rate Case Expense	404,105
35	Test Year Unamortized Rate Case Expense	190,000
36	Unamortized Rate Case Expense Rate Base Adjustment (\$000's)	214

**SOURCES:**

Column b, line 3-5: EL11-019 Settlement Stipulation Item 8  
Column b, line 7: Column b, line 5 \* line 6  
Column b, line 10-11: Workpaper PF13-2  
Column b, line 12: Email from Debra Paulson on 10/11/12  
Column b, line 13: \$125,000 statutory limit - \$60,479 in Workpaper PF51-2  
Column b, line 14: Sum of Column b, line 10 + line 11 + line 12 + line 13  
Column b, line 17-19: Email from Thomas Kramer on 2/5/13  
Column b, line 20: Email from Cindy Kemnitz on 1/25/13  
Column b, line 21: Sum of Column b, line 17 + line 18 + line 19 + line 20  
Column b, line 24: Sum of Column b, line 7 + line 14 + line 21  
Column b, line 26: Column b, line 24 / line 25  
Column b, line 27: Workpaper P9-5A  
Column b, line 28: Column b, line 27 - line 26 (rounded to nearest thousand)  
Column b, line 31: EL11-019 Settlement Stipulation Item 8  
Column b, line 32: Column b line 14 / 2  
Column b, line 33: Column b line 21 / 2  
Column b, line 34: Sum of Column b, line 31 + line 32 + line 33  
Column b, line 35: Workpaper P9-5A  
Column b, line 36: Column b line 34 - line 35 (rounded to nearest thousand)