

<u>Line</u>	<u>Description</u> (a)	<u>Total Company Amount</u> (b)	<u>Allocation Factor</u> (c)	<u>South Dakota Percent</u> (d)	<u>South Dakota Amount</u> (e)
<u>Revenue Adjustment:</u>					
1	Company Proposed Adjustment	\$ (310,758)			
2	Exclude Adjustment to Energy Efficiency	(3,160)			
3	Total Revenue Adjustment	<u>\$ (307,598)</u>	DIRECT	100%	<u>\$ (307,598)</u>
<u>Expense Adjustment:</u>					
4	Fleet Fuel - SD Amount - 1 day				\$ (147)
5	Hourly Labor - SD Amount - 1 day				(23,292)
6	Total Expense Adjustment				<u>\$ (23,439)</u>

Sources:

Column b, line 1: Statement I, page 1 of 5, note 6
Column b, line 2: Staff DR 8-3, Attachment 8-3.1.
Column b, line 3: line 1 less line 2
Columns c & d, line 5: Schedule N-1, page 11
Column e, line 3: column b * column d
Column e, lines 4 & 5: Staff DR 8-3
Column e, line 6: line 4 + line 5