

Line	Description	Amount
	(a)	(b)
	Rate Case Expense:	
	Rate Case Expenses (Docket EL12-061)	
1	Consulting	30,482
2	Legal	113,893
3	Supplies and Other	-
4	SD PUC Statutory Fee	44,268
5	Total Docket EL12-061 Rate Case Expense	<u>188,643</u>
	Phase-In Expenses (Docket EL12-062)	
6	Consulting	7,242
7	Legal	49,271
8	Supplies and Other	-
9	SD PUC Statutory Fee	16,657
10	Total Docket EL12-062 Phase In Expense	<u>73,170</u>
11	Total Rate Case Expense - EL12-061 & EL12-062	261,813
12	Amortization Period	<u>3</u>
13	Annual Rate Case Expense Amortization	87,271
14	Test Year Rate Case Expense	<u>157,560</u>
15	Rate Case Expense Adjustment	<u>(70,289)</u>
16	Pro Forma Adjustment to Rate Base	<u>130,907</u>

**SOURCES:**

Column b, lines 1-3: DR 12-15  
Column b, line 4: Email from Cindy Kemnitz on 7/11/13  
Column b, line 5: Sum of Column b, lines 1-4  
Column b, lines 6-8: DR 12-15  
Column b, line 9: Email from Cindy Kemnitz on 7/11/13  
Column b, line 10: Sum of Column b, lines 6-9  
Column b, line 11: Column b, line 5 + line 10  
Column b, line 12: Schedule H-13  
Column b, line 13: Column b, line 11 / line 12  
Column b, line 14: Schedule H-13  
Column b, line 15: Column b, line 13 - line 14  
Column b, line 16: Column b, line 11 / 2