

| <u>Line</u> | <u>Description</u> | <u>South Dakota</u> <u>Amount</u> |
|-------------|---------------------------------------------|--------------------------------------|
| | (a) | (b) |
| 1 | Private Fuel Storage Expense (EL09-009) | \$ 1,010,000 |
| 2 | Amortization Period (years) | <u>6</u> |
| 3 | Amortization Amount | 168,333 |
| 4 | Years Amortized to Date (1/1/10 - 12/31/14) | 5 |
| 5 | Total Amortized to Date | \$ 841,667 |
| 6 | Unamortized Balance | \$ 168,333 |
| 7 | Re-amortization Period | <u>3</u> |
| 8 | Re-amortization Amount | 56,111 |
| 9 | Test Year Amortization | 168,333 |
| 10 | Amortization Adjustment | <u><u>\$ (112,222)</u></u> |
| Rate Base: | | |
| 11 | Re-amortized Rate Base Amount | \$ 84,167 |
| 12 | Test Year Rate Base Amount | <u>505,000</u> |
| 13 | Rate Base Adjustment | <u><u>\$ (420,833)</u></u> |

SOURCES:

Column b, lines 1 & 2: EL09-009 Exhibit RLK-1, Schedule 12
Column b, line 3: Line 1 / Line 2
Column b, line 5: Line 3 * Line 4
Column b, line 6: Line 1 - Line 5
Column b, line 8: Line 6 / Line 7
Column b, line 9: Email from Debra Paulson on 1/6/15
Column b, line 10: Line 8 - Line 9
Column b, line 11: Line 6 / 2
Column b, line 12: Email from Debra Paulson on 1/6/15
Column b, line 13: Line 11 - Line 12