

SD PUC Authorized Rate Base/Amortization Items  
Reversal of 2013 costs

<u>Rate Base</u>	Removal Amount
SO2 Emission	110,000
Production Related	<u>110,000</u>
EL12-046 Rate Case Expenses	(404,000)
Total PUC RB Items	<u><u>(294,000)</u></u>
<u>Amortization Expense</u>	
SO2 Emission	44,383
Production Related	<u>44,383</u>
EL12-046 Rate Case Expenses	(347,950)
Total PUC Amortizations	<u><u>(303,567)</u></u>

**Reverse 2013 Emission Credit Amort & Rate Base**

	<u>Amt's in Historical Test Year</u>	<u>Pro-Form Adjustment Amounts</u>	
Rate Base Component:			
Authorized Level Approved in Rates: EL09-009	(\$110,000)	\$110,000	Reverse Rate Base Adjustm
Income Statement Component:			
Actual EL12-046 Amortization in 2013 Historical TY	(\$44,383)	\$44,383	Reverse Annual Amortizatio

*These adjustments reverse the annual amortization and rate base impact of the currently authorized EL12-046 amortization*

PF21-2

**Rate Case Expense EL12-046**

	<u>Amt's in Historical Test Year</u>	<u>Pro-Form Adjustment Amounts</u>	
Rate Base Component:			
Authorized Level Approved in Rates: EL12-046	\$404,000	(\$404,000)	Reverse Rate Base Adjustm
Income Statement Component:			
Actual EL12-046 Amortization in 2013 Historical TY	\$347,950	(\$347,950)	Reverse Annual Amortization

*These adjustments reverse the annual amortization and rate base impact of the currently authorized EL12-046 amortization*