

NorthWestern Energy
South Dakota Electric
Revenue Requirement Model Description

Schedule H-9

Schedule H-9 – Outside Consulting Related to Rate Case. This Schedule is a listing of expected rate case expenditures. One-third of the total amount is going to an expense, as an adjustment on Statement H, column (g) and the remaining unamortized amount is taken to Statement M and included as rate base.

<u>Line</u>	<u>Description</u>	<u>Amount</u>
	(a)	(b)
1	OTTER TAIL POWER CO - DISMANTLING STUDY	\$ 4,500
2	MANAGEMENT APPLICATIONS CONSULTING	\$ 3,607
3	MANAGEMENT APPLICATIONS CONSULTING	\$ 362
4	MANAGEMENT APPLICATIONS CONSULTING	\$ 693
5	MANAGEMENT APPLICATIONS CONSULTING	\$ 9,056
6	MANAGEMENT APPLICATIONS CONSULTING	\$ 13,582
7	MANAGEMENT APPLICATIONS CONSULTING	\$ 12,088
8	MANAGEMENT APPLICATIONS CONSULTING	\$ 1,142
9	MANAGEMENT APPLICATIONS CONSULTING	\$ 3,058
10	MANAGEMENT APPLICATIONS CONSULTING	\$ 15,596
11	MANAGEMENT APPLICATIONS CONSULTING	\$ 29,370
12	Accrued use tax on MAC invoice	\$ 2,084
15	Total Test Year Consulting Services	<u>\$ 95,138</u>
16	SD PUC Statutory Fee	<u>100,000</u>
17	Total Rate Case Expense	<u><u>\$ 195,138</u></u>
18		
19		
20	3 Year Amortization	\$ 65,046
21	Test Year Rate Case Expense	<u>95,138</u>
22	Pro Forma Adjustment to FERC 923	<u>\$ (30,092)</u>
23		
24		
25	Pro Forma Adjustment to Rate Base	<u><u>\$ 97,569</u></u>