

**MEMORANDUM**

TO: File  
 FROM: John Peters  
 DATE: November 20, 2013  
 RE: **2014 SD & NE ADMINISTRATIVE AND GENERAL ALLOCATION STUDY**

The October period allocation study was completed November 20, 2013.

The results are:

***General Office Electric & Gas Allocation Study (October 2013)***

Factors used were:

1. Rate-Based Plant Balances (October 2013)
2. Customers (October 2013)
3. Operations Labor (12ME October 2013)

The results are:

Electric -	58%
SD Gas -	24%
NE Gas -	18%
SD Electric -	70%
SD Gas -	30%
SD Gas -	60%
NE Gas -	40%

***Area Allocation Study (October 2013)***

Factors used were:

1. Customers (by Area October 2013)
2. Distribution O&M (12ME October 2013)
3. Distribution Plant (by Area October 2013)

The results are:

	<u>Electric</u>	<u>Gas</u>
Aberdeen.....	65%	35%
Huron.....	72%	28%
Mitchell.....	74%	26%
Yankton.....	80%	20%
Brookings.....	0%	100%
Grand Island.....	0%	100%
Kearney.....	0%	100%
North Platte.....	0%	100%