

<u>Line</u>	<u>Description</u>	<u>South Dakota</u> <u>Electric Amount</u>
	(a)	(b)
1	<b>Company Proposed Adjustment</b>	
2	<u>Advertising</u>	
3	Promotional (Acct 913)	\$ (172,967)
4		
5	<b>Additional Staff Proposed Adjustments</b>	
6	<u>Advertising</u>	
7	Conservation (Acct 909)	\$ (2,810)
8	Conservation (Acct 909)	\$ (554)
9		
10	<u>Miscellaneous General Expenses</u>	
11	General Advertising (Acct 930.1)	\$ (23,893)
13		
14	<b>Total Advertising Disallowance</b>	
15	Promotional (Acct 913)	\$ (172,967)
16	Conservation (Acct 909)	\$ (2,810)
17	Conservation (Acct 909)	\$ (554)
18	General Advertising (Acct 930.1)	\$ (23,893)
19	<b>Total</b>	<b><u><u>\$ (200,224)</u></u></b>

Sources:

- Line 3, column b: Schedule H-3 column d, line 5
- Line 7, column b: Exhibit\_(JMR-1) Schedule 3,Page 2 of 2, Line 16 column b
- Line 8, column b: Schedule H-3a Page 3 of 5, column f, lines 21-26
- Line 11, column b: Schedule H-3a Page 5 of 5, column f, lines 1-31
- Line 15, column b: Schedule H-3 column d, line 5
- Line 16, column b: Exhibit\_(JMR-1) Schedule 3,Page 2 of 2, Line 16 column b
- Line 17, column b: Schedule H-3a Page 3 of 5, column f, lines 21-26
- Line 18, column b: Schedule H-3a Page 5 of 5, column f, lines 1-31
- Line 19, column b: column b, sum of lines 15-18

<u>Line</u>	<u>Description</u> (a)	<u>Amount</u> (b)
1	<b><u>Adjustment Detail for Line 7 (Invoice #65)</u></b>	
2	Total Invoice Amount Allocated to NSP	\$ 6,645.57
3	Total Invoice Amount	\$ 22,955.32
4	% allocated to NPS	28.95%
5	% allocated to SD Electric	58.00%
6		
7	<b><u>Items Disallowed from Total Invoice</u></b>	
8	2500 Flash Drives Production & Shipping	\$ 13,635
9	Layout, Production Coordination of Flash Drives	\$ 1,200
10	Copy, Layout and Design of Hashtag Contest Poster	\$ 1,400
11	Social Media Monitoring for Hashtag Contest Entries	\$ 500
12	Disallowance Total	<u>\$ 16,735</u>
13		
14	Disallowance SD Electric Amount (Total * 28.95% * 58%)	\$ 2,810
15		
16	<u>Adjustment to Conservation (Acct 909)</u>	<u>\$ (2,810)</u>

Sources:

Line 2, column b: Schedule H-3a Page 3 of 5, column e, line 13  
Line 3, column b: DR3-47 Response, #65 Invoice Detail  
Line 4, column b: column b, Line 2/Line 5  
Line 5, column b: Schedule H-3a Page 3 of 5, line 13, % for column e to f  
Line 8-11 column b: DR 3-47 Response, #65 Invoice Detail  
Line 12 column b: column b, sum of lines 7-10  
Line 14, column b: columb b, line 4\*line 5\*line 12  
Line 16, column b: - column b, line 14