

<u>Line</u>	<u>Description</u>	<u>South Dakota</u> <u>Amount</u>
	(a)	(c)
1	Return on Equity Witness	\$ 18,063
2	Outside Legal Fees	\$ -
3	Witness Travel and Lodging	\$ 15,289
4	State Agency Fees	\$ 44,433
5	Administrative Costs (binders, supplies, etc.)	\$ 1,099
6	Total	<u>\$ 78,884</u>
7		
8	Amortization Period (years)	<u>5</u>
9	Amortized Rate case expense	<u>\$ 15,777</u>
10	Test Year Rate Case Expense	\$ -
11		
12	<b>Pro Forma Expense Adjustment</b>	<u>\$ 15,777</u>
13		
14	<b>Pro Forma Rate Base Adjustment</b>	<u>\$ 39,442</u>

**Sources:**

Lines 1-5, columns a and b: Email from Charles Rea 5/26/15  
Line 8, column b: Company proposed amortization period  
Line 9, column b: line 7, column b divided by line 9, column b  
Line 10, column b: Exhibit RRT 1.1, workpaper RRT 21, page 1, line 4  
Line 12, column b: line 10, column b minus line 11, column b  
Line 14, column b: line 7, column b divided by 2