

Line	Description	Total Company	South Dakota
	(a)	(b)	(c)
1	<u>Big Stone O&M</u>		
2	Big Stone Test Year Expense	3,455,445	187,989
3			
4	Big Stone 2015 Actual O&M	5,026,575	259,388
5			
6	Big Stone O&M Adjustment		<u>\$ 71,399</u>
7			
8	<u>Coyote O&M</u>		
9	2011	\$ 4,395,336	\$ 260,749
10	2012	5,305,069	293,840
11	2013	4,261,680	238,614
12	2014	4,480,591	243,494
13	2015	4,612,743	238,039
14	Total	<u>\$ 23,055,419</u>	<u>\$ 1,274,736</u>
15			
16	Coyote 5 Year Average	\$ 4,611,084	\$ 254,947
17			
18	Coyote Test Year Expense	\$ 4,480,591	\$ 243,494
19			
20	Coyote O&M Adjustment		<u>\$ 11,453</u>
21			
22	Adjustment To Test Year Production Expense		\$ 82,852

Sources:

Line 2 columns b and c: Schedule H-1 page 13 of 35
Line 4, columns b and c: DR8-22
Line 6 column b : line 4 column b minus line 2 column b
Line 6 column c : line 4 column c minus line 2 column c
Lines 9 through 11 columns b and c: DR3-13
Line 12 columns b and c: Schedule H-1 page 14 of 35
Line 13, columns b and c: DR8-22
Line 14 column b: sum of lines 12 through 16 column b
Line 14 column c: sum of lines 12 through 16 column c
Line 16 column b: line 17 column b divided by 5
Line 16 column c: line 17 column c divided by 5
Line 18 column b and c: Schedule H-1 page 14 of 35
Line 20 column c: Line 19 column c minus line 21 column c
Line 22, column c: line 6 column c plus line 23 column c