

| <u>Line</u> | <u>Description</u> | <u>Total Company Sand Usage (Tons)</u> | <u>South Dakota Sand Usage (Tons)</u> |
|-------------|---|--|---------------------------------------|
| | (a) | (b) | (c) |
| 1 | 2015 Sand Usage | 20,700.0 | 1,068.3 |
| 2 | | | |
| 3 | Price Per Ton | | \$ 38.50 |
| 4 | | | |
| 5 | Pro Forma Sand Expense | | <u>\$ 41,128</u> |
| 6 | | | |
| 7 | Test Year Sand Expense | | \$ 33,752 |
| 8 | | | |
| 9 | Adjustment to Test Year Production Expense | | \$ 7,376 |

Sources:

Line 1, column b: DR8-23

Line 1, column c: Line 1 column b times .05160705

Line 3 column c: Schedule H-1, page 16 of 25

Line 5 column c: line 3 column c times line 1 column c

Line 7 column c: Schedule H-1, page 16 of 25

Line 9 column c: Line 5 column c minus line 7 column c