

<u>Line</u>	<u>Description</u>	<u>Easement Amount</u>
	(a)	(b)
1	<u>2015 Expenses</u>	
2	Diamond Willow Wind	\$ 80,000
3	Cedar Hills Wind Farm	\$ 55,383
4	Total	<u>\$ 135,383</u>
5		
6	Pro Forma Allocation Amount to SD	\$ 6,949
7		
8	<u>Test Year Expenses</u>	
9	Diamond Willow Wind	\$ 9,071
10	Cedar Hills Wind Farm	\$ 6,158
11	Total Test Year Expense	<u>\$ 15,229</u>
12		
13	Adjustment to Test Year Production Expense	\$ (8,280)

Sources:

Lines 2 and 3 column b: DR3-42

Line 4 column b: line 2 column b plus line 3 column b

Line 6 column b: Line 4 column b times .05133093

Line 9 column b: \$80,000 times 0.05995176 plus \$80,000 times 0.0534338

Line 10 column b: \$53,989.26 times 0.05995176 plus \$54,679.04 times 0.0534338

Line 11 column b: line 9 column b plus line 10 column b

Line 13 column b: line 6 column b minus line 11 column b