

<u>Line</u>	<u>Per Books</u> <u>South Dakota</u> (a)	<u>Pro Forma</u> <u>South Dakota</u> (b)	<u>Adjustment</u> <u>to Test Year</u> (c)
1 Production	\$ 9,008	\$ 8,323	\$ (685)
2 Transmission	16,933	12,877	(4,056)
3 Distribution	12,495	12,581	86
4 Customer Accounting	7,666	4,540	(3,126)
5 Customer Service & Information	186	188	2
6 Sales	2,473	1,280	(1,193)
7 A & G	28,504	25,355	(3,149)
8 Total Company	<u>\$ 77,265</u>	<u>\$ 65,144</u>	<u>\$ (12,121)</u>

**SOURCES:**

column a, lines 1-8 : Statement H, Schedule H-1, Page 19 of 35

column b, lines 1-8 : MDU Response DR 8-34

column c, lines 1-8: columns b-a