

<u>Line</u>	<u>Description</u> (a)	<u>South Dakota</u> <u>Amount Total</u> (b)
1	Moss & Barnett, attorneys	\$ 192,813
2	Administrative Costs, Consultants, etc.	\$ 152,340
3	SD PUC Statutory Fees	\$ 210,907
4	Total Rate Case Expense	<u>\$ 556,060</u>
5	Amortization Period (Years)	4
6	Annual Rate Case Expense Amortization	<b>\$ 139,015</b>
7	Rate Base Adjustment	<b>\$ 278,030</b>

**Sources:**

Column b, lines 1 and 2: Email from Matt Olsen on May 23, 2019

Column b, line 3: Email from Cindy Kemnitz on May 16, 2019 and email from Bob Towers on May 20, 2019

Column b, line 4: Sum of lines 1 through 3

Column b, line 6: Line 4/Line 5

Column b, line 7: (line 4) / 2