

| <u>Line</u> | <u>Description</u> (a) | <u>South Dakota</u> <u>Amount Total</u> (b) |
|-------------|---|---|
| 1 | Moss & Barnett, attorneys | \$ 55,958 |
| 2 | Administrative Costs, Consultants, etc. | \$ 46,617 |
| 3 | SD PUC Statutory Fees | \$ 133,525 |
| 4 | OTP Estimated Costs | \$ 245,000 |
| 5 | SD PUC Statutory Fees - Estimate | \$ 50,000 |
| 6 | Total Rate Case Expense | <u>\$ 531,100</u> |
| 7 | Amortization Period (Years) | 4 |
| 8 | Annual Rate Case Expense Amortization | \$ 132,775 |
| 9 | Rate Base Adjustment | \$ 265,550 |

Sources:

Column b, lines 1 and 2: Attachment 1 to DR 13.11
 Column b, line 3: Email from Cindy Kemnitz on February 7, 2019
 Column b, line 4: Attachment 1 to DR 13.11 and email from Pete Beithon on February 7, 2019
 Column b, line 5: Staff Workpaper
 Column b, line 6: Sum of lines 1 through 5
 Column b, line 8: Line 6/Line 7
 Column b, line 9: (line 6) / 2