

**MEMORANDUM**

TO: File  
FROM: John Peters  
DATE: November 10, 2009  
RE: **2010 SD & NE ADMINISTRATIVE AND GENERAL ALLOCATION STUDY**

The October 2009 period allocation study was completed November 10, 2009.  
The results are:

***General Office Electric & Gas Allocation Study (October 2009)***

Factors used were:

- 1. Rate-Based Plant Balances (October 2009)
- 2. Customers (October 2009)
- 3. Operations Labor (12ME October 2009)

The results are:

Electric - 57%  
SD Gas - 25%  
NE Gas - 18%  
SD Electric - 68%  
SD Gas - 32%  
SD Gas - 60%  
NE Gas - 40%

***Area Allocation Study (October 2009)***

Factors used were:

- 1. Customers (by Area October 2009)
- 2. Distribution O&M (12ME October 2009)
- 3. Distribution Plant (by Area October 2009)

The results are:

	<u>Electric</u>	<u>Gas</u>
Aberdeen.....	65%	35%
Huron.....	70%	30%
Mitchell.....	71%	29%
Yankton.....	83%	17%
Brookings.....	0%	100%
Grand Island.....	0%	100%
Kearney.....	0%	100%
North Platte.....	0%	100%