

Line	Description	Total South Dakota	
		(a)	Gas (b)
1	Rate Case Expense NG12-008		\$ 94,092
2	Amortization Period in years (7/22/13-7/22/18, 60 months)		5
3	Annual Amortization		\$ 18,818
4	Remaining Amortization in years (1/1/16-7/21/18, 30.7 months)		2.56
5	Unrecovered Rate Case Expense		\$ 48,108
6	Uncaptured Rate Case Expense NG12-008		\$ 83,628
7	Total Unrecovered Rate Case Expense		\$ 131,736
8			
9	Rate Case Expense NG15-005		
10	Consulting		\$ 45,219
11	Legal		10,000
12	SD PUC Statutory Fees		\$ 97,762
13	Total		\$ 152,981
14			
15	Amortization Period		3
16			
17	Annual Rate Case Expense Amortization		\$ 94,906
18			
19	Recurring Regulatory Expense		
20	2011		\$ 16,436
21	2012		1,153
22	2013		3,296
23	2014		6,209
24	2015		3,008
25	Average Recurring Regulatory Expense		\$ 6,020
26			
27	Total Regulatory Commission Expense		\$ 100,926
28			
29	Test Year Regulatory Commission Expense		\$ 51,038
30			
31	Pro Forma Expense Adjustment		\$ 49,888
32			
33	Pro Forma Rate Base Adjustment		
34	Docket NG12-008 Rate Case Expense		\$ 88,860
35	Docket NG15-005 Rate Case Expense		\$ 76,491
36	Total Unamortized Rate Case Expense		\$ 165,351
37	Test Year Unamortized Rate Case Expense		\$ 163,176
38	Unamortized Rate Case Expense Rate Base Adjustment		\$ 2,175
39			
40	Pro Forma ADIT Adjustment		\$ 761

**SOURCES:**

column b, line 1: EL12-008, PJS-1 Sch. 2, line 5  
column b, line 2: EL12-008, PJS-1 Sch. 2, line 6  
column b, line 3: EL12-008, PJS-1 Sch. 2, line 7  
column b, line 4: Amortization Months Remaining (30.7 as of 1/1/16) / 12 months  
column b, line 5: EL12-008, Column b, line 3 \* line 4  
column b, line 6: Email from Travis Jacobson on 3/1/16  
column b, line 6: Email from Travis Jacobson on 3/1/16  
column b, lines 10 : DR6-18 Attachment A, Page 1 of 1  
column b, line 11 : Estimated Legal Fees  
column b, line 12 : Email from Cindy Kemnitz on 3/1/16 + \$40,000 estimated total  
column b, line 17 : Column b, (line 7 + line 13)/ line 15  
column b, line 20: MDU Response to DR2-23  
column b, line 21-23: Workpapers F-18  
column b, line 24: MDU Response to DR6-18  
column b, line 25: Average lines 20-24  
column b, line 29: Statement H, Schedule H-1, Page 19 of 22  
column b, line 31: line 25 - line 27  
column b, line 34: line (1+6)/ 2  
column b, line 35: line 13 / 2  
column b, line 36: line 34 + line 35  
column b, line 37: Supplemental DR 3-5, Revised Attachment A  
column b, line 38: line 36 - line 37  
column b, line 40: line 38 \* 35%