

Line	Description (a)	South Dakota Gas Amount		
		Rate Increase (b)	Annualized Ebill (c)	Pro Forma Adjustment (d)
1	Accepted Company Proposed Adjustments			
2	Distribution	\$ 14		\$ 14
3	Customer Accounting	5,570		5,570
4	Sales	1		1
5	A&G	307		307
6	Total	\$ 5,892		\$ 5,892
7				
8	Staff Proposed Adjustment			
9	Customer Accounting			
10	Ebill annualized to October 2015		\$ (12,643)	\$ (12,643)
11	<b>Work shown below</b>			
12				
13	Total Adjustment			
14	Distribution	\$ 14	\$ -	\$ 14
15	Customer Accounting	5,570	(12,643)	(7,073)
16	Sales	1	-	1
17	A&G	307	-	307
18	<b>Total</b>	<b>\$ 5,892</b>	<b>\$ (12,643)</b>	<b>\$ (6,751)</b>
19				
20	<b>Work</b>			
21		Ebill		
22	Updated Annualized 2014 Ebill (Oct. 2015)	<u>83,016</u>		
23	Total 2014 Ebills	<u>47,021</u>		
24	Increase in Ebills	35,995		
25				
26	% Gas Customers	89.83%		
27	2015 Postage Rate	<u>0.391</u>		
28	Decrease in postage	\$ 12,643		

**Sources:**

Column b, lines 2 through 5: Statement Workpapers, page H-51  
Column d, lines 2 through 5: Sum of column b and c, lines 2 through 5.  
Column d, line 6: Sum of column d, lines 2,3, 4, and 5  
Column c and d, line 10: From column b, line 28  
Column b, lines 14 through 18: From column b, lines 2-6  
Column c, line 15: From column b, line 10  
Column d, lines 14 through 17: Sum of column b and c, lines 14 through 17  
Column d, line 18: Sum of column d, lines 14 through 17  
Column b, lines 23, 26, and 27: Statement Workpapers, page H-52  
Column b, line 22: DR 4-25. October 2015 monthly Ebill customers \* 12  
Column b, line 24: Line 22 less Line 23  
Column b, line 28: Product of lines 24, 26, and 27