Line	Training (a)			Frequency (yrs)	Total (d)	
1	BTE Corporation	\$	790	1	\$	790
2	Gas Training Specialties		4,687	1		4,687
3	Structural Integrity Association		17,419	7		2,488
4	PUC Pipeline Conference		100	1		100
5				Total Expense	\$	8,065
6				Test Year Expense		4,155
7				Adjustment	\$	3,910

Sources:

Columns a and b, lines 1 through 4: SDIP's response to Staff DR 4-3, Attach. Staff 4-3

Column c, line 1: SDIP's response to Staff DR 6-19, part a. II

Column c, line 2: SDIP's response to Staff DR 6-19, part a. III

Column c, line 3: SDIP's response to Staff DR 6-21, part d

Column c, line 4: Email from Cindy Kemnitz on 1/25/18

Column d, lines 1 through 4: Column b / column c

Column d, line 5: Sum lines 1 through 4

Column d, line 6: SDIP Response to Staff DR 9-1, Attachment "Attach. Staff 9-1",

"Statement H workup" tab

Column d, line 7: Line 5 less line 6