

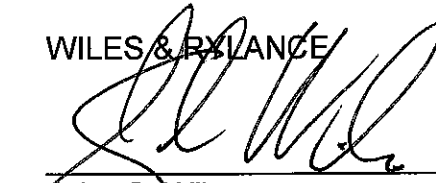
CONCLUSIONS OF LAW

1. No objection. Legal cite is accurate.
2. No objection. Legal cite is accurate.
3. No objection. Statutory cite is accurate.
4. No objection. Statutory cite and legal cite are accurate.
5. No objection. Statutory cite is accurate.
6. No objection. Statutory cite and legal cite are accurate.
7. No objection. Statutory cite is accurate.
8. No objection. Statutory cite and legal cite are accurate.
9. No objection.
10. Objection. Argument, neither finding of fact nor a conclusion of law. If either, statements made are not supported by the record.
11. Objection. Argument, neither a finding of fact nor a conclusion of law. If either, statements made are not supported by the record.
12. Objection. Argument, neither a finding of fact nor a conclusion of law. If either, statements made are not supported by the record.
13. Objection. Argument, neither a finding of fact nor a conclusion of law. If either, statements made are not supported by the record.
14. Objection. Service was not required on PUC Staff (Ms. Edwards), and if required, service was completed by actual notice on August 22, 2018, and by counsel's Certificate of Service.
15. Objection. Argument, neither a finding of fact nor a conclusion of law. If either, statements made are not supported by the record.
16. Objection. Argument, neither a finding of fact nor a conclusion of law. If either, statements made are not supported by the record. SDCL 49-41B-17(1) specifically names the Public Utilities Commission, not the Public Utilities Commission Staff.
17. Objection. Argument, neither a finding of fact nor a conclusion of law. If either, statements made are not supported by the record. The Public Utilities Commission staff would not be an adverse party affected by a decision favoring the Appellants.

18. Objection. Argument, neither a finding of fact nor a conclusion of law. If either, statements made are not supported by the record.
19. No objection.

Dated this 5th day of November, 2018.

WILES & RYLAND



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