Docket EL12-046
Rate Case Expense
Adjusted Test Year Ended December 31, 2011

Line	Description		Amount	
	(a)		(b)	
1	Rate Case Expense:			
2	Rate Case Expense Tracker Established in Docket EL11-019			
3	Docket EL09-009 & Docket EL11-019 Through 3/31/12	$	340,000	
4	Amortization Period (1/2/12 - 1/2/15 = 3 years)		3	
5	Annual Amortization		113,333	
6	Remaining Amortization Period (12/27/12 - 1/2/15)		2	
7	Unrecovered Rate Case Expense In Tracker		226,666	
8				
9	Rate Case Expenses from Docket EL11-019 Incurred After 3/31/12:			
10	Concentric Consulting		50,000	
11	Outside Legal Fees - Moss & Barnett		80,000	
12	Administrative Costs		11,873	
13	SD PUC Statutory Fee		64,521	
14	Incremental Docket EL11-019 Rate Case Expense		206,394	
15				
16	Docket EL12-046 Rate Case Expense			
17	Concentric Consulting through 8/31/12		676	
18	Moss & Barnett through 8/31/12		30,673	
19	Administrative Costs through 8/31/12		12,836	
20	SD PUC Statutory Fees through 10/31/12		24,708	
21	Total EL12-046 Rate Case Expense		68,893	
22				
23	Consolidated Rate Case Expense Tracker			
24	Unrecovered Rate Case Expense - EL09-009 & EL11-019 & EL12-046		501,953	
25	Amortization Period		2	
26	Annual Rate Case Expense Amortization		250,977	
27	Test Year Rate Case Expense		54,000	
28	Rate Case Expense Adjustment ($000's)		197	
29				
30	Unamortized Rate Case Expense:			
31	Rate Case Expense Tracker Established in Docket EL11-019		170,000	
32	Incremental Docket EL11-019 Rate Case Expense		103,197	
33	Docket EL12-046 Rate Case Expense		34,447	
34	Total Unamortized Rate Case Expense		307,644	
35	Test Year Unamortized Rate Case Expense		190,000	
36	Unamortized Rate Case Expense Rate Base Adjustment ($000's)		118	

SOURCES:
Column b, line 3-5: EL11-019 Settlement Stipulation Item 8
Column b, line 7: Column b, line 5 * line 6
Column b, line 10-11: Workpaper PF13-2
Column b, line 12: Email from Debra Paulson on 10/11/12
Column b, line 13: $125,000 statutory limit - $60,479 in Workpaper PF51-2
Column b, line 14: Sum of Column b, line 10 + line 11 + line 12 + line 13
Column b, line 17-19: DR 4-2
Column b, line 20: Email from Cindy Kemnitz on 11/5/12
Column b, line 21: Sum of Column b, line 17 + line 18 + line 19 + line 20
Column b, line 24: Sum of Column b, line 7 + line 14 + line 21
Column b, line 26: Column b, line 24 / line 25
Column b, line 27: Workpaper P9-5A
Column b, line 28: Column b, line 27 - line 26 (rounded to nearest thousand)
Column b, line 31: EL11-019 Settlement Stipulation Item 8
Column b, line 32: Column b line 14 / 2
Column b, line 33: Column b line 21 / 2
Column b, line 34: Sum of Column b, line 31 + line 32 + line 33
Column b, line 35: Workpaper P9-5A
Column b, line 36: Column b line 34 - line 35 (rounded to nearest thousand)