

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
	Company Proposed Adjustment				
	Distribution Expense				
1	Overhead Lines (Acct 593)	\$ (267)	OHDIST	94.675%	\$ (253)
	Customer Accounting Expense				
2	Supervision (Acct 901)	(33)	SALWAGCA	96.155%	(32)
3	Customer Records (Acct 903)	(300)	CUSTREC	96.050%	(288)
	Customer Service Expense				
4	Advertisement (Acct 909)	(5,384)	CUSTADVT	96.050%	(5,171)
	Sales Expense				
5	Demonstration & Selling (Acct 912)	(447)	SALESREV	91.231%	(408)
6	Misc. Sales Expense (Acct 916)	(1,777)	SALESREV	91.231%	(1,621)
	Administrative & General Expense				
7	Office Supplies & Expense (Acct 921)	(218)	SALWAGES	91.313%	(199)
8	General Advertising (Acct 930.1)	(197,188)	SALWAGES	91.313%	(180,058)
9	Miscellaneous General (Acct 930.2)	(365)	SALWAGES	91.313%	(333)
10					<u>\$ (188,364)</u>
	Wyoming Advertisements				
11	Account 909				\$ (130)
12	Account 930.1				(395)
13					<u>\$ (525)</u>
14	EPA Bill Insert (Account 909)				\$ (466)
15	BHSC Promotional or Institutional Advertising				\$ (430)
	Total Advertising Disallowance				
16	Distribution Expense				\$ (253)
17	Customer Accounting Expense				(320)
18	Customer Service Expense				(5,767)
19	Sales Expense				(2,029)
20	Administrative & General Expense				(181,416)
21	Total				<u>\$ (189,785)</u>

SOURCES:

Column a & b, lines 1-9: Schedule H-11
Column c, line 1: Schedule N-1, page 14, column b, line 114
Column c, line 2: Schedule N-1, page 15, column b, line 143
Column c, line 3: Schedule N-1, page 15, column b, line 145
Column c, line 4: Schedule N-1, page 15, column b, line 154
Column c, lines 5 & 6: Schedule N-1, page 15, column b, line 158
Column c, line 7: Schedule N-1, page 15, column b, line 164
Column c, line 8: Schedule N-1, page 15, column b, line 172
Column c, line 9: Schedule N-1, page 15, column b, line 173
Column d, line 1: Schedule N-1, page 29, column d, line 119
Column d, line 2: Schedule N-1, page 31, column d, line 215
Column d, line 3: Schedule N-1, page 28, column d, line 76
Column d, line 4: Schedule N-1, page 28, column d, line 79
Column d, lines 5 & 6: Schedule N-1, page 32, column d, line 233
Column d, lines 7-9: Schedule N-1, page 31, column d, line 224
Column e, lines 1-9: Column b * Column d
Column e, lines 11 & 12: DR 2-17, Attachment 2-17.1
Column e, line 13: Column e, line 11 + line 12
Column e, line 14: DR 2-17, Attachment 2-17.1
Column e, line 15: DR 3-28
Column e, line 16: Column e, line 1
Column e, line 17: Column e, line 2 + line 3
Column e, line 18: Column e, sum of lines 4, 11, and 14
Column e, line 19: Column e, line 5 + line 6
Column e, line 20: Column e, sum of lines 7, 8, 9 and 12