

<u>Line</u>	<u>Description</u>	<u>Total Company Amount</u>	<u>Allocation Factor</u>	<u>South Dakota Percent</u>	<u>South Dakota Amount</u>
	(a)	(b)	(c)	(d)	(e)
1	Company Proposed Adjustment	\$ (215,934)			
2					
3	Additional Staff Proposed Adjustments:				
4	Newell Office Telephone	(660)			
5	Newell Office Janitorial Labor	(3,223)			
6	Belle Fourche Office Telephone	(696)			
7	Newell Office Depreciation Expense	(2,817)			
8	Total Additional Costs	<u>(7,396)</u>			
9					
10	Total Expense Adjustment	<u>\$ (223,330)</u>			
11					
12	Allocation Breakout:				
13	Customer Records and Collection Expense	\$ (220,513)	CUSTREC	96.116%	\$ (211,948)
14	Newell Office Depreciation Expense	(2,817)	GENLPLT	91.807%	\$ (2,586)
15					
16	Rate Base:				
17					
18	Plant in Service	\$ (60,986)	GENLPLT	91.807%	(55,989)
19	Accumulated Depreciation	<u>(51,255)</u>	GENLPLT	91.807%	(47,056)
20					
21	Total Reduction to Rate Base	<u>\$ (9,731)</u>			<u>\$ (8,933)</u>

SOURCES:

Column b, line 1: Schedule H-21, line 30
Column b, lines 4 & 5: Staff DR 2-48d
Column b, line 6: Staff DR 2-48g
Column b, line 7: Staff DR 4-37
Column b, line 8: Sum of lines 4-7
Column b, line 10: Line 1 + line 8
Column b, line 13: Sum of lines 1, 4, 5, & 6
Column b, line 14: Line 7
Column b, lines 18 & 19: Email from Jon Thurber on 9/19/14
Column b, line 21: Line 18 - line 19
Column c, line 13: Schedule N-1, page 15, column b, line 145
Column c, lines 14, 18, & 19: Email from Jon Thurber on 9/19/14
Column d, line 13: Schedule N-1, page 28, column d, line 76
Column d, lines 14, 18, & 19: Email from Jon Thurber on 9/19/14
Column e, lines 13, 14, 18, & 19: column b * column d
Column e, line 21: Line 18 - line 19