

<u>Line</u>	<u>Description</u>	<u>South Dakota Amount</u>
	(a)	(b)
1	Company Proposed Adjustment	
2	<u>908 - Customer Asst Expense</u>	
3	Conservation/Customer Programs	(8)
4	<u>930.1 - A&G General Advertising</u>	
5	Brand/Image Advertising	(172,685)
6	Advertising - General	(4,095)
7	Conservation/Customer Programs	(8,499)
8		<u>\$ (185,287)</u>
9		
10	Additional Staff Proposed Adjustment	
11	909.1 - Conservation Advertising	(2,164)
12	930.1 - A&G General Advertising	(3,200)
13	Total	<u>\$ (5,364)</u>
14		
15	Total Advertising Disallowance	
16	908 - Customer Asst Expense	(8)
17	909.1 - Cust Serv Instruct Adver	(2,164)
18	930.1 - A&G General Advertising	(188,479)
20	Total Adjustment	<u>\$ (190,651)</u>

Sources:

Lines 1 through 8, columns a and b: Email from Deb Paulson 12/29/14
Line 11, column a: Email from Deb Paulson 12/29/14
Line 11, column b: H-3 page 144
Line 12, column a: DR1-91
Line 12, column b: DR3-26
Line 16, column b: Line 3, column b
line 17, column b: Line 11, column b
Line 19, column b: Sum of column b, lines 5, 6, 7, and 12.
Line 20, column b: Sum of column b, lines 16 through 18