

<u>Line</u>	<u>Description</u>	<u>South Dakota</u> <u>Electric Amount</u>
	(a)	(b)
1	OTTER TAIL POWER CO	\$ 4,500
2	MANAGEMENT APPLICATIONS CONSULTING	\$ 270,904
3	FOSTER ASSOCIATES INC	\$ 50,411
4	FLYNN WRIGHT INC	\$ 2,865
5	FINANCIAL CONCEPTS & APPLICATIONS I	\$ 13,500
6	BORNS GROUP	\$ 1,131
7	State Agency Fees	\$ 47,098
8	Total	<u>\$ 390,409</u>
9		
10	Amortization Period (years)	<u>5</u>
11	Amortized Rate case expense	<u>\$ 78,082</u>
12		
13	Test Year Rate Case Expense	\$ 95,138
14		
15	Pro Forma Expense Adjustment	<u>\$ (17,056)</u>
16		
17	Pro Forma Rate Base Adjustment	<u>\$ 195,204</u>

Sources:

Lines 1 through 6, columns a and b: Supplement to DR1-23
Line 7, columns a and b: Email from Cindy Kemnitz on 8/13/15
Line 8, column b: Sum of column b, lines 1 through 7
Line 10, column b: Staff proposed
Line 11, column b: Line 8, column b divided by line 10, column b
Line 13, column b: Schedule H-9
Line 15, column b: Line 11, column b minus line 13, column b
Line 17, column b: Line 8, column b divided by 2