

<u>Line</u>	<u>Description</u>	<u>South Dakota Electric Amount</u>
	(a)	(b)
1	<u>Miscellaneous Distribution Expense - FERC 588</u>	
2	10/2013 - 09/2014	\$ 589,329
3	10/2012 - 09/2013	\$ 652,042
4	10/2011 - 09/2012	\$ 453,963
5	10/2010 - 09/2011	\$ 566,441
6	10/2009 - 09/2010	\$ 410,599
7	5 Year Total	<u>\$ 2,672,374</u>
8		
9	5 Year Average - Less Study Costs	\$ 534,475
10		
11	Test Year Amount	\$ 1,425,042
12		
13	Expense Adjustment - Less Study Costs	\$ (890,567)
14		
15	Field Inventory Study Cost	\$ 899,096
16	Amortization Period (years)	10
17	Amortization Expense	<u>\$ 89,910</u>
18		
19	Rate Base Adjustment	\$ 449,548
20		
21	Expense Adjustment - With Study Costs	\$ (800,658)

Sources:

Line 2, column b: Schedule H-5, line 4 minus \$835,713 (Supplement to DR1-21)

Line 3, column b: Schedule H-5, line 3 minus \$63,383 (Supplement to DR1-21)

Line 4, column b: Schedule H-5, line 2

Lines 5 and 6, column b: DR7-1

Line 9, column b: sum of lines 1 through 6, column b divided by 5

Line 11, column b: Schedule H-5

Line 13, column b: line 9, column b minus line 11, column b

Line 15, column b: Supplement to DR1-21

Line 16, column b: Staff proposed

Line 17, column b: line 15, column b divided by line 16, column b

Line 19, column b: line 15, column b divided by 2

Line 21, column b: Line 13, column b plus line 17 column b