

<u>Line</u>	<u>Description</u>	<u>South Dakota</u> <u>Amount</u>
	(a)	(b)
1	Company Proposed Adjustment	
2		
3	Consulting and Legal Fees	\$ 501,023
4	State Agency Fees	\$ 202,032
5	Administrative Costs	\$ 12,406
6	Total Rate Case Expense	<u>\$ 715,461</u>
7		
8	Amortization Period (years)	<u>3</u>
9	Annual Rate Case Expense Amortization	<u>\$ 238,487</u>
10		
11	Total Rate Case Expense Adjustment	<u>\$ 238,487</u>
12		
13	Pro Forma Adjustment to Rate Base	\$ 357,730

Sources:

Lines 3 and 5, column b: Email from Benj Halama on 5/4/23

Line 4, column b: Email from Cindy Kemnitz on 5/4/23 + reasonably known estimates through 5/8/23

Line 8, column b: Staff Proposed amortization period

Line 9, column b: line 6, column b divided by line 8, column b

Line 11, column b: line 9, column b

Line 13, column b: line 6, column b divided by 2