

<u>Line</u>	<u>Description</u>	<u>FERC Account</u>	<u>South Dakota Amount</u>
	(a)	(b)	(c)
	Company Proposed Adjustment		
1	Brand/Image Advertising	930.1	(199,478)
2	General Advertising	930.1	(233)
3	Conservation & Customer Programs	908	7,342
4	Total		<u>\$ (192,369)</u>
	Additional Staff Proposed Adjustment		
5	General Advertising	930.1	(27,969)
6	Customer Programs	909.1	(4,031)
7	Customer Programs	928	(850)
8	Conservation Advertising	908	(325)
9	Economic Development	912	(9,420)
10	Total		<u>\$ (42,595)</u>
	Total Advertising Disallowance		
11	Brand/Image and General Advertising	930.1	(227,680)
12	Conservation & Customer Programs	908	7,017
13	Customer Programs	909.1	(4,031)
14	Customer Programs	928	(850)
15	Economic Development	912	(9,420)
16	Total Adjustment		<u>\$ (234,964)</u>

Sources:

Lines 1 through 4: Schedule H-3, page 4
Lines 5 through 9: Schedule H-3, page 3
Line 10: Sum lines 5 through 9
Line 11: Sum lines 1, 2, and 5
Line 12: Sum lines 3 and 8
Line 13: Line 6
Line 14: Line 7
Line 15: Line 9
Line 16: Sum lines 11 through 15