

<u>Line</u>	<u>Description</u>	<u>Amount</u>
	(a)	(b)
1	Total Substation Devices to be Tested	844
2	Rotation Period (Years)	6
3	Average Devices Tested Per Year	<u>141</u>
4	Actual 2022 Testing Costs	\$ 83,741
5	Devices Tested	<u>363</u>
6	Average Cost Per Device	<u>\$ 231</u>
7	Average Cost Per Year	<u>\$ 32,451</u>
8	Adjustment to Test Year	<u><u>\$ (51,290)</u></u>

Sources:

Lines 1, 2, 4, and 5: NorthWestern Response to Staff DR 2-8

Line 3: Line 1 divided by line 2

Line 6: Line 4 divided by line 5

Line 7: line 3 times line 6

Line 8: line 7 less line 4