

<u>Line</u>	<u>Description</u>	South Dakota	
	(a)	Electric Amount	
		(b)	
1	Management Applications Consulting	\$	49,928
2	Financial Concepts and Applications	\$	19,450
3	Witness Gannett Flemming	\$	41,938
4	PUC Fees	\$	78,671
5	Printing & Posting Expense	\$	637
6	Total	\$	190,624
7	Amortization Period		3
8	Amortized Rate Case Expense	\$	63,541
9	Test Year Rate Case Expense	\$	45,204
10	Adjustment to Test Year Expense	\$	18,337
11	Rate Base Adjustment	\$	95,312

Sources:

Lines 1, 2, 3, and 5, column b: Email from Jeff Decker 12/11/23
Line 4, column b: Email from Cindy Kemnitz on 12/12/23
Line 6, column b: sum of lines 1 through 5
Line 7, column b: Agreed amortization period
Line 8, column b: line 6, column b / line 7, column b
Line 9, column b: Schedule H-9, line 12
Line 10, column b: line 8, column b - line 9, column b
Line 11, column b: line 6, column b / 2