Line	Description	South Dakota Electric Amount (b)		Comments (c)
	(a)			
1	Company proposed Adjustment	\$	(90,238)	
2	Staff Adjustment:			
3	Acct. 930.1 - Special Events	\$	(3,572)	Institutional
4	Total General Advertising Adjusment	\$	(93,810)	

Sources:

Line 1, column b: Statement M-1, line 10, column f

Line 3, column b: Response to DR1-27

Line 4, column b: line 1 + line 3