

<u>Line</u>	<u>Description</u>	<u>South Dakota Electric Amount</u>
	(a)	(b)
	Transmission Expense:	
1	2023 Overhead Lines Expense (Acct 563)	\$ 66,595
2	Less Test Year Overhead Lines Expense	118,534
3	Difference	<u>(51,939)</u>
	Distribution Expense:	
4	2023 Overhead Lines Expense (Acct 583)	\$ 101,128
5	Less Test Year Overhead Lines Expense	147,105
6	Difference	<u>(45,977)</u>

SOURCES:

Column b, line 1: Email from Travis Jacobson on 3/7/24
Column b, line 2: DR 2-44
Column b, line 3: Line 1 - line 2
Column b, line 4: Email from Travis Jacobson on 3/7/24
Column b, line 5: DR 2-44
Column b, line 6: Line 4 - line 5