

<u>Line</u>	<u>Description</u>	<u>South Dakota</u> <u>Amount</u>
	(a)	(b)
1	Outside Legal	\$ 122,587
2	Administrative Costs, Consultants, etc	\$ 73,103
3	Rate case Filing Fee	\$ 123,403
4	Total	\$ 319,093
5		
6	Amortization	4
7	Amortized Rate Case Expense	\$ 79,773
8		
9	Test Year Rate Case Expense	\$ -
10		
11	<b>Pro Forma Expense Adjustment</b>	<b>\$ 79,773</b>
12		
13	<b>Pro Forma Rate Base Adjustment</b>	<b>\$ 159,547</b>

**SOURCES:**

Column b, lines 1 and 2: DR 6-31  
Column b, line 3: Email from Cindy Kemnitz on 12/3/25  
Column b, line 4: sum of lines 1 through 3  
Column b, line 6: Staff Proposed Amortization Period  
Column b, line 7: line 4 / line 6  
Column b, line 9: Workpaper TY-06, page 3, line 17  
Column b, line 11: line 7 - line 9  
Column b, line 13: line 4 / 2