

Line	Description	Total Company Amount	Allocation Factor	South Dakota Allocation Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	BHP Rate Case Expense				
2	Deprecation Consultant	\$ 100,121	SALESREV	88.14%	\$ 88,243
3	Line Loss Consultant	\$ 54,602	SALESREV	88.14%	\$ 48,124
4	Management Applications Consultant	\$ 9,824	SALESREV	88.14%	\$ 8,658
5	ROE Consultant	\$ 12,848	SALESREV	88.14%	\$ 11,324
6	Miscellaneous	\$ 71,791	SALESREV	88.14%	\$ 63,274
7	Total	<u>\$ 249,185</u>			<u>\$ 219,623</u>
8					
9	Wyoming Rate Case Expenses	\$ 7,500	DIRECT	0%	\$ -
10					
11	South Dakota PUC Fee	\$ 207,222	DIRECT	100%	\$ 207,222
12					
13	Total South Dakota Rate Case Expense	<u>\$ 463,907</u>			<u>\$ 426,846</u>
14					
15	Amortization Time				4
16					
17	Total Rate Case Expense Adjustment				<u>\$ 106,711</u>
18					
19	Total Rate Case Expense Rate Base Adjustment				\$ 213,423

Source:

Column b, lines 2 through 9: DR14-9

Column b, line 11: Email from Cindy Kemnitz on 8/24/26

Column b, line 13: Line 7 + line 9 + line 13

Column c and d, lines 2 through 6: BAM-3 Sch 1

Column e, lines 2 through 6: column b * column d

Column e, line 7: sum of lines 2 through 6

Column e, lines 9 and 11: column b * column d

Column e, line 13: Line 7 + line 9 + line 13

Column e, line 15: Company proposed amortization period

Column e, line 13: Line 13 / line 15

Column e, line 13: Line 13 / 2