

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
Company Proposed Adjustment					
<u>Customer Service Expense</u>					
1	Customer Assistance (Acct 908)	(94)	VARIOUS	96.67%	(91)
2	Informational and Instructional (Acct 909)	(600)	CUSTADVT	96.67%	(580)
<u>Sales Expense</u>					
3	Demonstrating and Selling (Acct 912)	(4,000)	SALESREV	88.14%	(3,525)
<u>Administrative and General Expense</u>					
4	Office Supplies & Expenses (Acct 921)	277	SALWAGES	88.61%	245
5	Outside Services Employed (Acct 923)	127	SALWAGES	88.61%	113
6	General Advertising (Acct 930.1)	(425,553)	SALWAGES	88.61%	(377,075)
7	Miscellaneous General (Acct 930.2)	(33,336)	VARIOUS	89.29%	(29,765)
8		<u>\$ (463,179)</u>			<u>\$ (410,679)</u>
Additional Staff Proposed Adjustment					
<u>Administrative and General Expense</u>					
9	Regulatory Commission Expense (Acct 928)	(4,508)	SALESREV	88.14%	\$ (3,973)
10		<u>\$ (4,508)</u>			<u>\$ (3,973)</u>
Total Advertising Disallowance					
11	Customer Service Expense				\$ (671)
12	Sales Expense				\$ (3,525)
13	Administrative and General Expense				\$ (410,456)
14	Total				<u>\$ (414,652)</u>

SOURCES:

Column b, lines 1 through 8: Schedule H-7
Column b, lines 9 and 10: BHP's response to Staff DR 7-4
Columns c and d: BAM-3 Sch 1
Column e, lines 1 through 7: Column b * column d
Column e, line 8: Sum lines 1 through 7
Column e, line 9: Column b * column d
Column e, line 11: Sum lines 1 and 2
Column e, line 12: Line 3
Column e, line 13: Sum lines 4, 5, 6, 7, and 9
Column e, line 14: Sum lines 11 through 13