

<u>Line</u>	<u>Description</u>	<u>Black Hills</u>	<u>East River</u>	<u>Total South Dakota</u>
	(a)	(b)	(c)	(d)
	Rate Case Expense			
1	Consulting	\$ 13,079	\$ 13,079	\$ 26,157
2	Legal	-	-	-
3	Supplies and Other	82	82	163
4	SD PUC Statutory Fee	33,886	33,886	67,772
5	Total Rate Case Expense	<u>\$ 47,046</u>	<u>\$ 47,046</u>	<u>\$ 94,092</u>
6	Amortization Period	5	5	5
7	Annual Rate Case Expense Amortization	<u>\$ 9,409</u>	<u>\$ 9,409</u>	<u>\$ 18,818</u>
	Recurring Regulatory Expense			
8	Year Ending June 30, 2009	\$ 15,007	\$ 8,275	\$ 23,282
9	Year Ending June 30, 2010	23,244	33	23,277
10	Year Ending June 30, 2011	16,330	106	16,436
11	Year Ending June 30, 2012	22,583	-	22,583
12	Year Ending June 30, 2013	187	-	187
13	Average Recurring Regulatory Expense	<u>\$ 15,470</u>	<u>\$ 1,683</u>	<u>\$ 17,153</u>
14	Total Regulatory Commission Expense	\$ 24,879	\$ 11,092	\$ 35,971
15	Test Year Regulatory Commission Expense	22,583	3,470	26,053
16	Regulatory Commission Expense Adjustment	<u>\$ 2,296</u>	<u>\$ 7,622</u>	<u>\$ 9,918</u>
17	Pro Forma Adjustment to Rate Base	\$ 23,523	\$ 23,523	\$ 47,046

**SOURCES:**

Columns b & c, lines 1 - 4: Column d / 2  
Column d, lines 1 - 3: Email from Rita Mulkern on 9/25/13  
Column d, line 4: Email from Cindy Kemnitz on 9/25/13 and email from Robert Towers on 9/26/13  
Columns b - d, line 5: Sum lines 1 - 4  
Columns b - d, line 8: MDU Response to DR 4-11  
Columns c & d, lines 9 - 11: MDU Response to DR 2-1, Support of Schedule H, p. H-126  
Column b, lines 9 - 11: Column d - c  
Columns b & c, line 12: MDU Response to DR 8-8  
Column d, line 12: Column b + c  
Columns b - d, line 13: Average lines 8 - 12  
Columns b - d, line 14: Line 7 + 13  
Columns b - d, line 15: Statement H, Schedule H-1, page 14  
Columns b - d, line 16: Line 14 - 15  
Columns b - d, line 17: Line 5 / 2