

Line	Description (a)	South Dakota Amount (b)
1	Return On Equity Witness	\$ 17,638
2	Outside Legal Fees	\$ -
3	Witness Travel and Lodging	\$ 15,289
4	State Agency Fees	\$ 47,945
5	Administrative Costs (binders, supplies, etc.)	\$ 1,436
6	Total	<u>\$ 82,307</u>
7		
8	Amortization Period (years)	<u>5</u>
9	Amortized Rate case expense	<u>\$ 16,461</u>
10	Test Year Rate Case Expense	<u>\$ -</u>
11		
12	Pro Forma Expense Adjustment	<u>\$ 16,461</u>
13		
14	Pro Forma Rate Base Adjustment	<u>\$ 41,154</u>

SOURCES:

Lines 1-5, columns a and b: Email from Chuck Rea 5/26/15
Line 8, column b: Company proposed amortization period
Line 9, column b: line 7, column b divided by line 9, column b
Line 10, column b: Exhibit RRT 1.1, workpaper RRT 11, page 1, line 4
Line 12, column b: line 10, column b minus line 11, column b
Line 14, column b: line 7, column b divided by 2