

<u>Line</u>	<u>Description</u> (a)	<u>South Dakota</u> <u>Amount</u> (b)
1	Test year Insurance Expense	\$ 111,678.00
2		
3	2017 Insurance Expense	\$ 126,127.00
4		
5	Adjustment to Test year	<u>\$ 14,449.00</u>

SOURCES:

line 1, column b: Statement M, page 8 of 8

line 3, column b: Response to DR10-20

line 5, column b: Line 3 column b minus line 1 column b