

<u>Line</u>	<u>Description</u>	<u>South Dakota Gas Amount</u>
	(a)	(b)
	Prepaid Expenses	
1	Average ending 12/31/2017	\$ 54,999
2	Less test year average	52,750
3	Adjustment	<u><u>2,249</u></u>

SOURCES:

Column b, line 1: Email from Lisa Murphy on 2/1/18

Column b, line 2: Revised Statement F

Column b, line 3: Line 1 - line 2