

**MONTANA-DAKOTA UTILITIES CO.
SOUTH DAKOTA PUBLIC UTILITIES COMMISSION
SET 2 - DATA REQUESTS
ISSUED FEBRUARY 22, 2019
DOCKET NO. NG19-002**

2-2. Are costs still shared 50/50 for WSDCA shared audit costs? If yes, why has the combined cost for a shared audit increased by more than a non-shared audit has since last year?

Response:

The shared audits with Black Hills Energy are still shared 50/50. The rate paid per audit is the same regardless of the audit being cost shared. The only variable in the audit cost is the application of the annual cost of the retainer and mileage. See Response No. NG19-002-2.2 Attachment A for a breakdown of audit costs for 2018 and 2017 and a correction in the per audit cost originally provided in Response No. 1-6 driven by how the retainer is assessed and the portion of the retainer recovered from BHE. The total costs remain the same.