

<u>Line</u>	<u>Description</u>	<u>South Dakota Amount</u>
	(a)	(b)
1	Return On Equity Witness	\$ 48,369
2	Depreciation Witness	\$ 4,833
3	Witness Travel and Lodging	\$ -
4	State Agency Fees	\$ 83,688
5	Administrative Costs (binders, supplies, etc.)	\$ 1,254
6	Total	<u>\$ 138,144</u>
7		
8	Amortization Period (years)	<u>5</u>
9	Amortized Rate case expense	<u>\$ 27,629</u>
10	Test Year Rate Case Expense	<u>\$ -</u>
11		
12	Pro Forma Expense Adjustment	<u>\$ 27,629</u>
13		
14	Pro Forma Rate Base Adjustment	<u>\$ 69,072</u>

Sources:

Lines 1-5, column b: Email from Stephen Stratton on 2/15/23, "SD Rate Case Expense 02-23"

Line 8, column b: Company proposed amortization period

Line 9, column b: line 6, column b divided by line 8, column b

Line 10, column b: Exhibit BMG 1.1 - Schedules 1-27, WP11 - Rate Case Exp, line 4

Line 12, column b: line 9, column b minus line 10, column b

Line 14, column b: line 6, column b divided by 2