

Line	Payee and FERC Account (a)	Purpose of Organization (b)	Total Company Amount (c)	SD Gas Percentage (d)	South Dakota Amount (e)	SD Amount Staff Adjusted (f)	Justification (g)
1	Acct. 912 - Demonstration And Selling Expenses						
2	International Economic Development Council	National or Regional association benefitting all Berkshire Hathaway Energy companies	\$ 1,525.00	0.97%	\$ 14.80	\$ -	Economic Development
3	Mid America Economic Development Council	National or Regional association benefitting all Berkshire Hathaway Energy companies	\$ 3,300.00	0.97%	\$ 32.03	\$ -	Economic Development
4	Society of Industrial and Office Realtors	National or Regional association benefitting all Berkshire Hathaway Energy companies	\$ 1,675.00	0.97%	\$ 16.26	\$ -	No SD ratepayer benefit
5	Utility Economic Development Association Inc	National or Regional association benefitting all Berkshire Hathaway Energy companies	\$ 745.00	0.97%	\$ 7.23	\$ -	Economic Development
6	Acct. 921 - Office Supplies And Expenses						
7	2022 Oregon Annual Active Membership	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 1,266.00	0.18%	\$ 2.33	\$ -	No SD ratepayer benefit
8	ACPA - Registration	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 395.00	0.60%	\$ 2.38	\$ -	No SD ratepayer benefit
9	AIA	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 533.00	0.97%	\$ 5.17	\$ -	No SD ratepayer benefit
10	Boston College CCC	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 6,000.00	0.97%	\$ 58.23	\$ -	Shareholder Benefit
11	Home Builders Association of Greater Des Moines	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 500.00	0.97%	\$ 4.85	\$ -	Economic Development
12	Iowa Department of Natural Resources	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 200.00	0.97%	\$ 1.94	\$ -	No SD ratepayer benefit
13	Iowa Groudwater Association	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 30.00	0.97%	\$ 0.29	\$ -	No SD ratepayer benefit
14	Kansas Legal Dues	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 65.00	0.18%	\$ 0.12	\$ -	No SD ratepayer benefit
15	Louisiana 2022 Licensure Renewal Fee	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 100.00	0.18%	\$ 0.18	\$ -	No SD ratepayer benefit
16	Nebraska Board of Geologists	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 65.00	0.97%	\$ 0.63	\$ -	No SD ratepayer benefit
17	Nebraska Supreme Court Attorney Services	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 98.00	0.18%	\$ 0.18	\$ -	No SD ratepayer benefit
18	State of Iowa	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 250.00	0.97%	\$ 2.43	\$ -	No SD ratepayer benefit
19	Iowa Employment	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 1,054.56	3.87%	\$ 40.84	\$ -	No SD ratepayer benefit
20	CLE Licensure fees is Nebraska supreme court attorney services division	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 265.00	0.18%	\$ 0.49	\$ -	No SD ratepayer benefit
21	Mid-America Chapter membership	Allocated expenses related to associations to which Berkshire Hathaway Energy Company Senior Executives providing services to all affiliated companies or Berkshire Hathaway Energy belong.	\$ 385.00	0.18%	\$ 0.71	\$ -	Economic Development
22	Acct. 930 - Miscellaneous General Expense						
23	South Dakota Electric Utility Companies	Representing members interests and advocating policies in legislative and regulatory arenas	\$ 7,670.00	56.60%	\$ 4,341.22	\$ -	Lobbying
24	South Sioux City Area Chamber of Commerce and Tourism	Economic Development	\$ 745.00	100.00%	\$ 745.00	\$ -	No SD ratepayer benefit
25	Unidentified	Unidentified voucher(s)	\$ -		\$ 11.84	\$ -	No SD ratepayer benefit
26	Totals				\$ 5,289.17	\$ -	
27	Staff's Adjustment to the Test Year					\$ (5,289.17)	

Sources:

Lines 1-22, columns a, b, c, d, and e: Response to DR2-2, Attachment 2-02
Lines 23 - 24, columns a, b, c, d, and e: Response to DR1-11, Attachment 1-11
Line 25, columns a, b, c, d, and e: Response to DR2-2, Attachment 2-02
Line 26, column e: Sum of lines 1 through 25
Line 26, column f: Sum of lines 1 through 25
Line 27, column f: Line 26, column f - line 26, column e