

<u>Line</u>	<u>Description</u>	<u>Total South Dakota Gas</u>
	(a)	(b)
1	Rate Case Expense NG23-014	
2	Consulting	\$ 139,117
3	Legal	8,000
4	SD PUC Statutory Fees	103,046
5		<u>\$ 250,163</u>
6		
7	Amortization Period	5
8		
9	Annual Rate Case Expense Amortiaztion	\$ 50,033
10		
11	Depreciation Study Expense	2395
12		
13	Recurring Regulatory Expense	
14	2021	690
15	2022	-
16	2023	3,240
17	Average Recurring Regulatory Expense	<u>\$ 1,310</u>
18		
19	Total Regulatory Commission Expense	\$ 53,738
20		
21	Test Year Regulatory Commision Expense	\$ -
22		
23	Pro Forma Expense Adjustment	\$ 53,738
24		
25	Pro Forma Rate Base Adjustment	\$ 125,082
26		
27	Pro Forma ADIT Adjustment	\$ 26,267

**SOURCES:**

Column b, line 2-3: MDU Updates from Tara Vesey email on 5/1/24  
Column b, line 4 : Email from Cindy Kemnitz on 4/31/24 plus reasonably known estimates  
Column b, lines 5 : Sum of line 2-4  
Column b, lines 9 : Line 5 / Line 7  
Column b, line 11-16 : MDU Response to DR 6-3 Attachment A  
column b, line 17 : Average of lines 13-15  
column b, line 19 : line 9 + line 11 + line 17  
Column b, line 21: Statement H, Schedule H-1, Page 24 of 28  
column b, line 23 : line 19 - line 21  
column b, line 25 : (line 5) / 2  
Column b, line 27: Line 25 \* 21%