

<u>Line</u>	<u>Description</u>	<u>South Dakota Gas Amount</u>
	(a)	(b)
1	Financial Concepts and Applications - ROE Witness	\$ 7,875
2	Gannett Fleming	\$ 19,421
3	Other Rate Case Costs - Printing and Mailing	\$ 772
4	SD PUC Fees	\$ 24,215
5	Total	\$ 52,282
6		
7	Amortization	3
8	Amortized Rate Case Expense	\$ 17,427
9		
10	Test Year Rate Case Expense	\$ -
11		
12	<b>Pro Forma Expense Adjustment</b>	<b>\$ 17,427</b>
13		
14	<b>Pro Forma Rate Base Adjustment</b>	<b>\$ 26,141</b>

Sources:

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Column b, lines 1-3 : Response to DR2-1  
Column b, line 4 : Email from Cindy Kemnitz 11/7/24  
Column b, line 5 : sum of lines 1 through 4  
Column b, line 7 : Settlement Amortization Period  
Column b, line 8: line 5 / line 7  
Column b, line 10: Schedule H-9  
Column b, line 12: line 8 - line 10  
Column b, line 14: line 5 / 2