

<u>Line</u>	<u>Description</u>	<u>South Dakota Gas Amount</u>
	(a)	(b)
1	Test Year Economic Development Expenses	\$ 44,842.00
2		
3	New Economic Development Cap	\$ 25,000.00
4		
5	Pro Forma Expense Adjustment	\$ (19,842.00)

Sources:

Line 1, column b: Attachment to DR3-39 less Staffing + H-3 line 35

Line 3, column b: NWE and Staff settled amount

Line 5, column b: Line 3 - Line 1