

| <u>Line</u> | <u>Description</u> | <u>Total Amount</u> | <u>South Dakota Gas Factor</u> | <u>Total Allocated To SD Gas</u> | <u>Test Period Adjustments</u> |
|-------------|-------------------------------------|-------------------------|--------------------------------|----------------------------------|--------------------------------|
| | (a) | (b) | (c) | (d) | (e) |
| 1 | Paper Bills | SD Gas & Electric Bills | | | |
| 2 | 2019 | 77,353 | | | |
| 3 | 2020 | 77,125 | | | |
| 4 | 2021 | 76,296 | | | |
| 5 | 2022 | 75,863 | | | |
| 6 | 2023 | 72,609 | | | |
| 7 | | | | | |
| 8 | 2019-2023 Average Annual Decrease | -1.26% | | | |
| 9 | | | | | |
| 10 | Postage Expense | | | | |
| 11 | Jan-23 | \$ 49,751 | 0.24 | \$ 11,940 | \$ 1,895 |
| 12 | Feb-23 | \$ 49,148 | 0.24 | \$ 11,796 | \$ 1,872 |
| 13 | Mar-23 | \$ 49,985 | 0.24 | \$ 11,996 | \$ 1,904 |
| 14 | Apr-23 | \$ 72,446 | 0.24 | \$ 17,387 | \$ 2,759 |
| 15 | May-23 | \$ 54,351 | 0.24 | \$ 13,044 | \$ 2,070 |
| 16 | Jun-23 | \$ 72,623 | 0.24 | \$ 17,430 | \$ 2,766 |
| 17 | Jul-23 | \$ 48,482 | 0.24 | \$ 11,636 | \$ 1,235 |
| 18 | Aug-23 | \$ 50,094 | 0.24 | \$ 12,023 | \$ 1,276 |
| 19 | Sep-23 | \$ 70,519 | 0.24 | \$ 16,924 | \$ 1,796 |
| 20 | Oct-23 | \$ 48,648 | 0.24 | \$ 11,676 | \$ 1,239 |
| 21 | Nov-23 | \$ 49,078 | 0.24 | \$ 11,779 | \$ 1,250 |
| 22 | Dec-23 | \$ 70,389 | 0.24 | \$ 16,893 | \$ 1,792 |
| 23 | | <u>\$ 685,513</u> | | <u>\$ 164,523</u> | <u>\$ 21,853</u> |
| 24 | | | | | |
| 25 | Pro Forma Postage Expense | | | | \$ 186,376 |
| 26 | | | | | |
| 27 | Adjusted Pro Forma Postage Expense | | | | <u>\$ 184,032</u> |
| 28 | | | | | |
| 29 | Test Year Postage Expense | | | | \$ 164,523 |
| 30 | | | | | |
| 31 | Pro Forma Expense Adjustment | | | | \$ 19,509 |

Sources:

Column b, lines 2-6: DR2-13
Column b, line 8: Average annual physical bill lost customers
Column b-e, lines 11-23: Schedule H-14
Column e, line 25: column d, line 23 + column e, line 23
Column e, line 27: Column e, line 25 * (1 + column b, line 8)
Column e, line 29: Column d, line 23
Column e, line 31: Column e, line 27 - column e, line 29