NorthWestern Energy Public Service Corporation, d/b/a NorthWestern Energy South Dakota Rate Review Working Papers Rate Case Expense December 31, 2023 Test Year

Line	Description		South Dakota Gas Amount	
	(a)	(b)		
1	FINANCIAL CONCEPTS AND APPLICATIONS - ROE WITNESS	\$	5,000	
2	GANNETT FLEMING	\$	19,421	
3	STATE AGENCY FEES - estimate	\$	100,000	
4	Total Rate Case Expense	\$	124,421	
5				
6	Amortization Period (years)		3	
7	Amortized Rate case expense	\$	41,474	
8				
9	Rate Case Expense	\$	124,421	
10	·		•	
11	Rate Case expense recorded in test year	\$	-	
12	·			
13	Pro Forma Expense Adjustment	\$	41,474	
14				
15	Pro Forma Rate Base Adjustment	\$	62,210	
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