

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