## **Modified Decision Options**

Modified 106. Disallow Dakota Electric recovery of \$45,472 \$49,472 in employee appreciation gifts, celebrations, and new employee welcome lunches expenses. (OAG, DEA, ALJ)

Modified 131. Disallow recovery of all alcoholic-beverage expense in <del>2023 test year and in DEA</del> future rate cases. (OAG, DEA, ALJ)