

<u>Line</u>	<u>Description</u>	<u>South Dakota Gas Amount</u>
	(a)	(b)
1	Company Proposed Adjustment	
2	Informational (Account 909)	\$ (698)
3	Promotional (Account 913)	(27,874)
4	Institutional (Account 930.1)	(983)
5	Total	<u>\$ (29,555)</u>
6		
7	Additional Staff Adjustment	
	Informational - Remove 12/30 Scratch and Sniff Bill Inserts (see note 1)	\$ (2,983)
8		
9	Institutional - Remove Remaining	<u>(25,783)</u>
10	Total	<u>\$ (28,766)</u>
11		
12	Total Adjustment	
13	Informational (Account 909)	\$ (3,681)
14	Promotional (Account 913)	(27,874)
15	Institutional (Account 930.1)	(26,766)
16	<b>Total</b>	<u><u>\$ (58,321)</u></u>

**Sources:**

Column b, lines 2 through 4: Statement H, Schedule H-1, page 16 of 22  
Column b, line 5: Sum of column b, lines 2,3, and 4  
Column b, line 8: DR 4-27, Attachment A, page 4 and email from Travis Jacobson on January 4, 2016  
Column b, line 9: Statement H, Schedule H-1, page 16 of 22  
Column b, line 10: Sum of column b, lines 8 and 9  
Column b, line 13: Sum of column b, lines 2 and 8  
Column b, line 14: From column b, line 3  
Column b, line 15: Sum of column b, lines 4 and 9  
Column b, line 16: Sum of column b, lines 5 and 10

**Notes:**

1) Removed 2015 amount expensed in 2014 test year since 2014 test year already includes the 2014 expense as well.