

MONTANA-DAKOTA UTILITIES CO.
PAYROLL TAXES
GAS UTILITY - SOUTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2014
ADJUSTMENT NO. 23

	<u>Per Books</u>		<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
	<u>Gas Utility</u>	<u>South Dakota</u>		
Payroll Taxes	<u>\$1,637,446</u>	<u>\$373,493</u>	<u>\$390,371</u>	<u>\$16,878</u>

1/ Pro Forma labor expense multiplied by ratio of payroll taxes to per books labor expense.

WORKPAPER FOR PAYROLL TAXES
SOUTH DAKOTA

	<u>South Dakota</u>
Payroll Taxes	<u>\$373,493</u>
Gas Labor	5,193,079
% Payroll Taxes to Labor	7.19%
Pro Forma Labor Expense	\$5,429,365