

Section H

20:10:13:83. Schedule H-3 -- Working papers for listed expense accounts. With respect to the following listed expense accounts, schedule H-3 shall be furnished as designated for the 12 months of the test period and for claimed adjustments. This schedule shall include analytical details which will clearly disclose for each account a classification of principal charges and credits with all minor items grouped; particulars of supporting computations and accounting bases; a description of the services and related dollar amounts for which liability is incurred or accrued; and the name of the firm or individual rendering such services for these accounts where applicable:

South Dakota Intrastate Pipeline Co.
Working Papers for Listed Expense Accounts
For the Test Year Ended December 31, 2016

| Expense | 12/31/16 |
|--|-----------------|
| Advertising | |
| - Informational and instructional advertising expenses | \$ - |
| - Advertising expenses | - |
| - General advertising expenses | - |
| Employee Pensions and Benefits | |
| - Medical/Dental | 3,643 |
| - 401-K | 23,896 |
| - Workers Compensation | - |
| - Other Benefits | - |
| Miscellaneous General Expenses | 504,000 |