

Line	Description	South Dakota Amount
	(a)	(b)
1	Test Year Performance Incentive Plan Expense	\$ 71,812
2	Percentage Disallowance for Financial Component	10%
3	Disallowance for Financial Component	\$ (7,181)

Sources:

Line 1: DR 5-36 in NG14-005

Line 2: Email from Suzan Stewart on 4/17/15

Line 3: Line 1 * Line 2