

Line	Year	Total Company Amount	Allocation Factor	SD Electric Amount
	(a)	(b)	(c)	(d)
	Production Expense			
1	Labor	\$ 74,318	5.160705%	\$ 3,835
2	Benefits	24,884	5.160705%	1,284
3	Subcontract Labor	109,000	5.160705%	5,625
4	Materials	72,000	5.160705%	3,716
5	Custodial Services & Supplies	485	5.160705%	25
6	Company Vehicles & Work Equipment	284	5.160705%	15
7	Company Consumption - Electric	4,687	5.160705%	242
8	Permits and Filing Fees	1,402	5.160705%	72
9	Safety and Other Employee Training	8,200	5.160705%	423
10	Total	\$ 295,260		\$ 15,237
	<u>Labor Loading Percentage</u>			
11	Incentive Compensation	6.53%		
12	Medical/Dental	11.38%		
13	401-K	7.50%		
14	Workers Compensation	0.57%		
15	Other Benefits	0.35%		
16	Payroll Taxes	7.15%		
17	Total	33.48%		

**Sources:**

Line 10: sum of lines 1-9  
Column b, line 1: MDU's response to Staff DR 8-41  
Column b, line 2: line 1 \* line 17  
Column b, lines 3-9: MDU's response to Staff DR 8-41  
Column c, lines 1-9: MDU's response to Staff DR 8-41  
Column d, lines 1-9: column b times column c  
Column b, line 11: 9.8% (workpaper H-56) \* 2/3 (Staff non-executive incentive compensation allowance)  
Column b, lines 12, 14-16: workpaper H-56  
Column b, line 13: 5% in-lieu of pension contribution (w/p H-56) + average 2.5% employer match  
Column b, line 17: sum of lines 11-16