

Line No.	FERC	Description	South Dakota Electric Amount
	(a)	(b)	(c)
1	920.4	Long Term Incentive Per Books	\$ 415,266
2		100% shareholder portion	100%
3		LTIP to remove from 920.4	\$ (415,266)
4			
5			
6	920.4	Short Term Incentive per Books	\$ 830,301
7		Net Income Portion 54.3%	54.3%
8		STIP to remove from 920.4	\$ (450,854)
9			
10			
11		LTIP Adjustment	\$ (415,266)
12		STIP Adjustment	\$ (450,854)
13		<u>Total 920.4 Adjustment</u>	<u>\$ (866,119)</u>