Test Year Straight Time - Total Utility	Line	Description	Amount	
Non-Union				
Non-Union				
Union				
Wage Increase			\$	
Wage Increase			_	
Non-Union (Effective January 2015)   3.50%	3	I otal	\$	81,705,632
Non-Union (Effective January 2015)   3.50%		Wage Increase		
Pro Forma Straight Time - Total Utility	4			3.50%
6         Non-Union         \$ 51,716,638           7         Union         \$ 32,940,731           8         Total         \$ 84,657,369           9         Overall % Increase         3.61%           Per Books South Dakota Gas Labor Expense           10         Straight Time         \$ 4,542,191           11         Premium Time         201,442           12         Bonuses & Commissions         145,467           13         Incentive Comp Accrual         242,760           14         Moving Allowance         315           15         Taxable Meals         1,022           16         Vacation & Other Non-Prod.         59,882           17         Total Per Books SD Gas Labor Expense         \$ 5,193,079           Pro Forma South Dakota Gas Labor Expense           18         Straight Time         \$ 4,706,164           19         Premium Time         208,714           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         31,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 75,851           26         Total % Cha	5			3.79%
6         Non-Union         \$ 51,716,638           7         Union         \$ 32,940,731           8         Total         \$ 84,657,369           9         Overall % Increase         3.61%           Per Books South Dakota Gas Labor Expense           10         Straight Time         \$ 4,542,191           11         Premium Time         201,442           12         Bonuses & Commissions         145,467           13         Incentive Comp Accrual         242,760           14         Moving Allowance         315           15         Taxable Meals         1,022           16         Vacation & Other Non-Prod.         59,882           17         Total Per Books SD Gas Labor Expense         \$ 5,193,079           Pro Forma South Dakota Gas Labor Expense           18         Straight Time         \$ 4,706,164           19         Premium Time         208,714           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         31,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 75,851           26         Total % Cha		Pro Forms Straight Time Total Hillity		
7         Union         32,940,731           8         Total         \$ 84,657,369           9         Overall % Increase         3.61%           Per Books South Dakota Gas Labor Expense           10         Straight Time         \$ 4,542,191           11         Premium Time         201,442           12         Bonuses & Commissions         145,467           13         Incentive Comp Accrual         242,760           14         Moving Allowance         315           15         Taxable Meals         1,022           16         Vacation & Other Non-Prod.         59,882           17         Total Per Books SD Gas Labor Expense         \$ 5,193,079           Pro Forma South Dakota Gas Labor Expense         \$ 5,193,079           Pro Forma South Dakota Gas Labor Expense         \$ 5,193,079           Pro Forma South Dakota Gas Labor Expense         \$ 1,022           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         315           22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense by Function         \$ 79,267	6		•	51 716 639
8         Total         \$ 84,657,369           9         Overall % Increase         3.61%           Per Books South Dakota Gas Labor Expense         10           10         Straight Time         \$ 4,542,191           11         Premium Time         201,442           12         Bonuses & Commissions         145,467           13         Incentive Comp Accrual         242,760           14         Moving Allowance         315           15         Taxable Meals         1,022           16         Vacation & Other Non-Prod.         59,882           17         Total Per Books SD Gas Labor Expense         \$ 5,193,079           Pro Forma South Dakota Gas Labor Expense         \$ 4,706,164           19         Premium Time         208,714           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         315           22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 5,268,930           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense by Function         \$ 79,267			Ψ	
9         Overall % Increase         3.61%           Per Books South Dakota Gas Labor Expense         \$ 4,542,191           10         Straight Time         \$ 4,542,191           11         Premium Time         201,442           12         Bonuses & Commissions         145,467           13         Incentive Comp Accrual         242,760           14         Moving Allowance         315           15         Taxable Meals         1,022           16         Vacation & Other Non-Prod.         59,882           17         Total Per Books SD Gas Labor Expense           18         Straight Time         \$ 4,706,164           19         Prenmum Time         208,714           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         315           22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 75,851           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense by Function         \$ 79,267           28         Distribution         3,094,304			\$	
Per Books South Dakota Gas Labor Expense   10   Straight Time   \$ 4,542,191   11   Premium Time   201,442   12   Bonuses & Commissions   145,467   145,467   13   Incentive Comp Accrual   242,760   14   Moving Allowance   315   15   Taxable Meals   1,022   16   Vacation & Other Non-Prod.   59,882   17   Total Per Books SD Gas Labor Expense   \$ 5,193,079   Pro Forma South Dakota Gas Labor Expense   \$ 4,706,164   19   Premium Time   208,714   20   Bonuses & Incentive Comp   290,671   21   Moving Allowance   315   22   Taxable Meals   1,022   23   Vacation & Other Non-Prod.   \$ 62,044   24   Total Pro Forma SD Gas Labor Expense   \$ 5,268,930   25   Pro Forma Adjustment   \$ 75,851   26   Total % Change to Labor Expense   1,46%   Per Books SD Gas Labor Expense by Function   3,094,304   29   Customer Accounting   915,482   30   Customer Accounting   915,482   30   Customer Accounting   915,482   30   Customer Service   112,781   31   Sales   3,75,910   33   Total Per Books SD Labor Expense by Function   \$ 5,193,079   Pro Forma SD Gas Labor Expense by Function   \$ 5,193,079   Pro Forma SD Gas Labor Expense by Function   \$ 5,193,079   Pro Forma SD Gas Labor Expense by Function   \$ 5,193,079   Pro Forma SD Gas Labor Expense by Function   \$ 5,193,079   Pro Forma SD Gas Labor Expense by Function   \$ 5,193,079   Pro Forma SD Gas Labor Expense by Function   \$ 5,193,079   Pro Forma SD Gas Labor Expense by Function   \$ 5,193,079   Pro Forma SD Gas Labor Expense by Function   \$ 5,193,079   Pro Forma SD Gas Labor Expense by Function   \$ 5,193,079   Pro Forma SD Gas Labor Expense by Function   \$ 5,268,930   36   Customer Accounting   928,854   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   375,910   3	Ü	i otai	Ψ	04,007,000
Straight Time	9	Overall % Increase		3.61%
11         Premium Time         201,442           12         Bonuses & Commissions         145,467           13         Incentive Comp Accrual         242,760           14         Moving Allowance         315           15         Taxable Meals         1,022           16         Vacation & Other Non-Prod.         59,882           17         Total Per Books SD Gas Labor Expense         \$ 5,193,079           Pro Forma South Dakota Gas Labor Expense         \$ 4,706,164           19         Premium Time         208,714           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         315           22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 5,268,930           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense by Function           27         Other Gas Supply         \$ 79,267           28         Distribution         3,094,304           29         Customer Accounting         915,482           30         Customer Service         112,781 <t< td=""><td></td><td>Per Books South Dakota Gas Labor Expense</td><td></td><td></td></t<>		Per Books South Dakota Gas Labor Expense		
11         Premium Time         201,442           12         Bonuses & Commissions         145,467           13         Incentive Comp Accrual         242,760           14         Moving Allowance         315           15         Taxable Meals         1,022           16         Vacation & Other Non-Prod.         59,882           17         Total Per Books SD Gas Labor Expense         \$ 5,193,079           Pro Forma South Dakota Gas Labor Expense         \$ 4,706,164           19         Premium Time         208,714           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         315           22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 5,268,930           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense by Function           27         Other Gas Supply         \$ 79,267           28         Distribution         3,094,304           29         Customer Accounting         915,482           30         Customer Service         112,781 <t< td=""><td>10</td><td>Straight Time</td><td>\$</td><td>4,542,191</td></t<>	10	Straight Time	\$	4,542,191
Incentive Comp Accrual	11			
14         Moving Allowance         315           15         Taxable Meals         1,022           16         Vacation & Other Non-Prod.         59,882           17         Total Per Books SD Gas Labor Expense         \$ 5,193,079           Pro Forma South Dakota Gas Labor Expense           18         Straight Time         \$ 4,706,164           19         Premium Time         208,714           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         315           22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 5,268,930           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense by Function           27         Other Gas Supply         \$ 79,267           28         Distribution         3,094,304           29         Customer Accounting         915,482           30         Customer Service         112,781           31         Sales         15,335           32         A&G         975,910           31         Total Per Boo	12	Bonuses & Commissions		145,467
15         Taxable Meals         1,022           16         Vacation & Other Non-Prod.         59,882           17         Total Per Books SD Gas Labor Expense         \$ 5,193,079           Pro Forma South Dakota Gas Labor Expense           18         Straight Time         \$ 4,706,164           19         Premium Time         208,714           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         315           22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 5,268,930           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense         1.46%           Per Books SD Gas Labor Expense by Function         3,094,304           29         Customer Accounting         915,482           30         Customer Service         112,781           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function         \$ 6,329,40	13	Incentive Comp Accrual		242,760
16         Vacation & Other Non-Prod.         59,882           17         Total Per Books SD Gas Labor Expense         \$ 5,193,079           Pro Forma South Dakota Gas Labor Expense           18         Straight Time         \$ 4,706,164           19         Premium Time         208,714           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         315           22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 5,268,930           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense by Function           27         Other Gas Supply         \$ 79,267           28         Distribution         3,094,304           29         Customer Accounting         915,482           30         Customer Accounting         915,482           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function         \$ 14,428	14	Moving Allowance		315
17         Total Per Books SD Gas Labor Expense         \$ 5,193,079           Pro Forma South Dakota Gas Labor Expense         \$ 4,706,164           18         Straight Time         \$ 208,714           19         Premium Time         208,714           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         315           22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 5,268,930           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense         1.46%           Per Books SD Gas Labor Expense by Function         3,094,304           29         Customer Accounting         915,482           30         Customer Accounting         915,482           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function         \$ 6,298,854           37         Customer Accounting </td <td>15</td> <td>Taxable Meals</td> <td></td> <td>1,022</td>	15	Taxable Meals		1,022
Pro Forma South Dakota Gas Labor Expense   \$ 4,706,164	16	Vacation & Other Non-Prod.		59,882
18         Straight Time         \$ 4,706,164           19         Premium Time         208,714           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         315           22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 5,268,930           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense         1.46%           Per Books SD Gas Labor Expense by Function         3,094,304           29         Customer Accounting         915,482           30         Customer Accounting         915,482           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function         \$ 6,425           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428 <t< td=""><td>17</td><td>Total Per Books SD Gas Labor Expense</td><td>\$</td><td>5,193,079</td></t<>	17	Total Per Books SD Gas Labor Expense	\$	5,193,079
18         Straight Time         \$ 4,706,164           19         Premium Time         208,714           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         315           22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 5,268,930           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense         1.46%           Per Books SD Gas Labor Expense by Function         3,094,304           29         Customer Accounting         915,482           30         Customer Accounting         915,482           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function         \$ 6,425           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428 <t< td=""><td></td><td>Pro Forma South Dakota Gas Labor Expense</td><td></td><td></td></t<>		Pro Forma South Dakota Gas Labor Expense		
19         Premium Time         208,714           20         Bonuses & Incentive Comp         290,671           21         Moving Allowance         315           22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 5,268,930           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense         1.46%           Per Books SD Gas Labor Expense by Function         3,094,304           27         Other Gas Supply         \$ 79,267           28         Distribution         3,094,304           29         Customer Accounting         915,482           30         Customer Service         112,781           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function         \$ 6,425           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854	18		\$	4.706.164
Bonuses & Incentive Comp   290,671			•	
21         Moving Allowance         315           22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 5,268,930           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense         1.46%           Per Books SD Gas Labor Expense by Function           27         Other Gas Supply         \$ 79,267           28         Distribution         3,094,304           29         Customer Accounting         915,482           30         Customer Service         112,781           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function         \$ 3,139,500           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Accounting         928,854           38         Sales         15,559           39	20			
22         Taxable Meals         1,022           23         Vacation & Other Non-Prod.         \$ 62,044           24         Total Pro Forma SD Gas Labor Expense         \$ 5,268,930           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense         1.46%           Per Books SD Gas Labor Expense by Function           27         Other Gas Supply         \$ 79,267           28         Distribution         3,094,304           29         Customer Accounting         915,482           30         Customer Service         112,781           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function         \$ 0,425           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40 <t< td=""><td>21</td><td></td><td></td><td></td></t<>	21			
24         Total Pro Forma SD Gas Labor Expense         \$ 5,268,930           25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense         1.46%           Per Books SD Gas Labor Expense by Function           27         Other Gas Supply         \$ 79,267           28         Distribution         3,094,304           29         Customer Accounting         915,482           30         Customer Service         112,781           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41	22			1,022
25         Pro Forma Adjustment         \$ 75,851           26         Total % Change to Labor Expense         1.46%           Per Books SD Gas Labor Expense by Function           27         Other Gas Supply         \$ 79,267           28         Distribution         3,094,304           29         Customer Accounting         915,482           30         Customer Service         112,781           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function         \$ 80,425           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%	23	Vacation & Other Non-Prod.	\$	62,044
26       Total % Change to Labor Expense       1.46%         Per Books SD Gas Labor Expense by Function         27       Other Gas Supply       \$ 79,267         28       Distribution       3,094,304         29       Customer Accounting       915,482         30       Customer Service       112,781         31       Sales       15,335         32       A&G       975,910         33       Total Per Books SD Labor Expense by Function       \$ 5,193,079         Pro Forma SD Gas Labor Expense by Function         34       Other Gas Supply       \$ 80,425         35       Distribution       3,139,500         36       Customer Accounting       928,854         37       Customer Accounting       928,854         36       Customer Service       114,428         38       Sales       15,559         39       A&G       990,164         40       Total Pro Forma SD Labor Expense by Function       \$ 5,268,930         41       FICA Taxes       328,300         42       FICA Tax Rate       6.32%	24	Total Pro Forma SD Gas Labor Expense	\$	5,268,930
Per Books SD Gas Labor Expense by Function           27         Other Gas Supply         \$ 79,267           28         Distribution         3,094,304           29         Customer Accounting         915,482           30         Customer Service         112,781           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%	25	Pro Forma Adjustment	\$	75,851
Per Books SD Gas Labor Expense by Function           27         Other Gas Supply         \$ 79,267           28         Distribution         3,094,304           29         Customer Accounting         915,482           30         Customer Service         112,781           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%	00	T. 1.100 Ol 1.1.1.1.5		4.400/
27         Other Gas Supply         \$ 79,267           28         Distribution         3,094,304           29         Customer Accounting         915,482           30         Customer Service         112,781           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%	26	Total % Change to Labor Expense		1.46%
28         Distribution         3,094,304           29         Customer Accounting         915,482           30         Customer Service         112,781           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%				
29         Customer Accounting         915,482           30         Customer Service         112,781           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%			\$	
30         Customer Service         112,781           31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%				
31         Sales         15,335           32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%				,
32         A&G         975,910           33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%				
33         Total Per Books SD Labor Expense by Function         \$ 5,193,079           Pro Forma SD Gas Labor Expense by Function         \$ 80,425           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%				
Pro Forma SD Gas Labor Expense by Function           34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%			•	
34         Other Gas Supply         \$ 80,425           35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%	33	Total Per Books SD Labor Expense by Function	\$	5,193,079
35         Distribution         3,139,500           36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%	_		_	
36         Customer Accounting         928,854           37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%			\$	,
37         Customer Service         114,428           38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%				
38         Sales         15,559           39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%		•		,
39         A&G         990,164           40         Total Pro Forma SD Labor Expense by Function         \$ 5,268,930           41         FICA Taxes         328,300           42         FICA Tax Rate         6.32%				,
40       Total Pro Forma SD Labor Expense by Function       \$ 5,268,930         41       FICA Taxes       328,300         42       FICA Tax Rate       6.32%				
41 FICA Taxes 328,300 42 FICA Tax Rate 6.32%				
42 FICA Tax Rate <u>6.32%</u>	40	lotal Pro Forma SD Labor Expense by Function	\$	5,268,930
				328,300
43 Additional FICA Tax on Labor Adjustment 4,795				
	43	Additional FICA Tax on Labor Adjustment		4,795

## Sources:

Lines 1-4: Workpaper H-13
Line 5: MDU's Updated Response to Staff's DR 1-17
Line 6: Line 1 \* (1 + Line 4)
Line 7: Line 2 \* (1 + Line 5)
Line 8: Line 6 + Line 7
Line 9: (Line 8 - Line 3) / Line 3
Lines 10-17: Workpaper H-12
Line 18: Line 10 \* (1 + Line 9)
Line 19: Line 11 \* (1 + Line 9)
Line 20: 447,393 (workpaper H-12) - 156,722 (DEP-1 Schedule 1, column c, line 7)
Line 21: Line 14
Line 22: Line 15
Line 23: Line 16 \* (1 + Line 9)

Line 25: Line 24 - Line 17
Line 26: Line 25 / Line 17
Line 26: Line 25 / Line 17
Lines 27-33: Schedule H-1, page 4
Line 34: Line 27 \* (1 + Line 26)
Line 35: Line 28 \* (1 + Line 26)
Line 36: Line 29 \* (1 + Line 26)
Line 37: Line 30 \* (1 + Line 26)
Line 38: Line 31 \* (1 + Line 26)
Line 39: Line 32 \* (1 + Line 26)
Line 40: Sum Lines 34-39
Line 41: DR 1-23, Attachment A
Line 42: Line 41 / Line 33
Line 43: Line 25 \* Line 42

Line 24: Sum Lines 18-23