

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

<u>Expense</u>	12/31/2016
Advertising	
- Informational and instructional advertising expenses	-
- Advertising expenses	-
- General Advertising expenses	-
Total	-
 Employee Pensions and Benefits	
- Medical/Dental	3,643
- 401-K	29,118
- Workers Compensation	
- Other Benefits	
Total	<u><u>32,761</u></u>
 Miscellaneous General Expenses	
- Board of Directors fees	504,000
- Utilities	35,470
- Vehicle Expense	78,902
- Travel, meals, and other employee expenses	20,639
- Other	22,639
Total	<u><u>661,650</u></u>