

<b>Line</b>	<b>Description</b>	<b>Total SD Gas Amount</b>
	(a)	(b)
1	Test Year Performance Incentive Plan Expense	\$ (425,379)
2	Financial Incentive Percentage	16.67%
3	Financial Incentive Disallowance	<b>\$ (70,911)</b>
4	Weighted Average 401k Employer Contribution	7.51%
5	Test Year 401k Expense Disallowance	<b>\$ (5,322)</b>
6	Weighted Average Social Security Employer Contribution	5.83%
7	Test Year Social Security Expense Disallowance	<b>\$ (4,133)</b>
8	Medicare Employer Contribution	1.45%
9	Test Year Medicare Expense Disallowance	<b>\$ (1,028)</b>

**SOURCES:**

---

Column b, line 1: DR 1-36  
Column b, line 2: DR 2-12  
Column b, line 3: column b, line 1 \* line 2  
Column b, line 4: \$26,757,140 (Exhibit BMG 1.1, Schedule 5) / \$356,495,970 (DR 6-1)  
Column b, line 5: column b, line 3 \* line 4  
Column b, line 6: \$20,854,165 (DR 6-2) / \$357,794,565 (DR 6-3)  
Column b, line 7: column b, line 3 \* line 6  
Column b, line 8: Medicare contribution rate  
Column b, line 9: column b, line 3 \* line 8