

<u>Line</u>	<u>Description</u>	<u>Total SD Gas</u>
	(a)	(b)
1	Test Year Long-Term Incentive Partnership Plan Expense	\$ (179,429)
2	Company Proposed Disallowance	100%
3	Long-Term Incentive Partnership Plan Disallowance	\$ (179,429)
4	Medicare Employer Contribution	1.45%
5	Test Year Medicare Expense Disallowance	\$ (2,602)

SOURCES:

Column b, lines 1-3: Exhibit BMG 1.1, Schedule 13

Column b, line 4: Medicare contribution rate

Column b, line 5: column b, line 3 * line 4