

| Line No. | FERC | Description | South Dakota Gas Amount |
|----------|-------|----------------------------------|-------------------------|
| | (a) | (b) | (c) |
| 1 | 920.4 | Long Term Incentive Per Books | \$ 132,777 |
| 2 | | 100% shareholder portion | 100% |
| 3 | | LTIP to remove from 920.4 | \$ (132,777) |
| 4 | | | |
| 5 | | | |
| 6 | 920.4 | Short Term Incentive per Books | \$ 262,685 |
| 7 | | Net Income Portion | 31.5% |
| 8 | | STIP to remove from 920.4 | \$ (82,746) |
| 9 | 926 | 401-K match on incentive removed | (5,897) |
| 10 | | | |
| 11 | | LTIP Adjustment | \$ (132,777) |
| 12 | | STIP Adjustment | \$ (82,746) |
| 13 | | <u>Total 920.4 Adjustment</u> | <u>\$ (215,523)</u> |
| 14 | | | |
| 15 | | <u>Total 926 Adjustment</u> | <u>\$ (5,897)</u> |