

<u>Line</u>	<u>Benefit</u>	<u>South Dakota Gas - 2014</u>	<u>South Dakota Gas - 2015</u>
	(a)	(b)	(c)
1	Medical/Dental	\$ 698,964	\$ 642,678
2	Pension	47,305	97,442
3	Post-retirement	(36,830)	(2,152)
4	401k	548,372	516,306
5	Workers Comp	38,797	44,297
6	Other	17,358	19,881
7	Total	\$ 1,313,966	\$ 1,318,452
8	Staff's Adjustment	\$ 4,486	

Sources:

Columns b, lines 1-7: Schedule H-1, page 5
Columns c, lines 1-7: DR 6-10
Column b, line 8: Line 7, column c - column b