ENS03287

Regulatory Commission of Alaska

By: Jake

Northern Lights Realting & Reporting, Inc.

(907) 337-2221 U-16-066

ICO Energy Inc. Employees (affiliates of ENSTAR)

P Incentive Compensation Included in Revenue Requirement
AG-3-4 (d) Response Support

| Last Name | Positlon | LTIP Bonus 2013 (1) | LTIP Bonus 2014 | LTIP Bonus 2015 | letoT |
|------------------|---|--------------------------------|--------------------|--------------------|--------------|
| Ayers, Rick | Director of Information Technology | \$30,326.72 | \$26 283.16 | \$ 26,940.23 | |
| Forster, Ann | Vice President Employee Services | \$66,150.00 | \$56,503.13 | \$ 58,763 25 | |
| Straney, Richard | Director of Risk Management | \$30,032.80 | \$25,715 58 | \$ 26,358.47 | |
| Mclane, Darcy | Director of Accounting | \$25,012.47 | \$22,486.04 | \$ 23,868.00 | |
| Moses, Mark | Vice President, CFO and Treasurer | \$63,294.85 | \$56,227.50 | \$ 67,200.00 | |
| Vincent, Tracy | Director of Financial Reporting & Assistant Controller | \$25,012.47 | \$22.486.04 | \$ 25,560.00 | |
| | Total | \$239,829.31 | \$209,701.45 | \$228,689.96 | |
| | Amount Accreed as 2015 LTIP Expense | \$95,474.15 | 369,900.48 | \$76,229.99 | \$241,604,62 |
| | Reconciling adjustment to 2015 expense from prior year | (\$8,215.08) | \$0.00 | \$0.00 | (\$8,215,08) |
| | Total Amount Accrued as 2015 LTIP Expense (1) | \$87,259.07 | \$69,900.48 | \$76,229.99 | 5233,389.54 |
| | Portion of Total Accrued Expense Allocated to ENSTAR and reflects | d in the 2015 Revenue Requirem | ient | | \$90,874.72 |

(1) Reflects the total LTIP expense for SEMCO Energy, Inc Employees recorded as 2015 LTIP Expense and aflocated to SEMCO's divisions and subsidiaries.

SEMCO Energy Inc. Employees (affiliates of ENSTAR)
STIP and UTIP Incentive Compensation Included in Revenue Requirement
AG-3-4 (d) Response Support

| RE Name | Jab Tille | 2013 | 2015 STIP Baines | |
|---------------------------|--------------------------------|------|------------------|--|
| ABBOTT, SHERRY L | Corporate Secretary | 2 | 35,694.28 | |
| AMEY, TERRIJ. | Risk Management Analyst | 2 | 2,611.62 | |
| AYERS, RICK L | Director Info Technology | S | 46,247.40 | |
| EIKHOPF, LUANNE M | Manager Tax and Benefits | 2 | 12,924.53 | |
| ELLIS, SARAH J. | Treasury Analyst | \$ | 2,891.10 | |
| HESSELL, ERIC R. | Tax Accountant | S | 2,430.00 | |
| ORSTER, ANN L | VP, Employee Services | \$ | 65,164.13 | |
| CORZEN, STEVEN J | IT Project Specialist | 3 | 4,736.09 | |
| GRIMLEY-SMITH, JENNIFER R | Minduger HR | \$ | 11,416.20 | |
| łagle, genina r. | Manager, Tax Compliance | \$ | 13,134.74 | |
| HAYES, GREGORY I | Senior Financial Analyst | S | 4,682.98 | |
| LEE, LYNN G. | Sr. AR Generalist | \$ | 3,245.32 | |
| PEARL, KARLA M. | Manager Accounting | 2 | 8,302.49 | |
| TRANEY, RICHARD W. | Director Risk Management | 5 | 45,138.88 | |
| THOMSON, JEFFREY S | Manager Application Support | 5 | 14,313.1(| |
| WATSON, ANNA L | Application Systems Anal/Prog | \$ | 4,379.41 | |
| MCLANE, DARCY L | Director of Accting, Bud & Pla | \$ | 40,973.40 | |
| MOSES, MARK A | VP, CFO & Treasurer | \$ | 82,012.50 | |
| VINCENT, TRACY L | Controller | \$ | 44,197.50 | |
| WINSTON, CAITLIN A | Financial Reporting Analyst | S | 2,993.05 | |
| | Total (1) | \$ | 447,188.72 | |

(1) Reflects the total STIP expense for SEMCO Energy, Ide Employees recorded as 2015 LTIP Expense and allocated to SEMCO's divisions and subsidiaries.