

Line	Description	Plant Annualization Adjustment	Depreciation Adjustment	Accumulated Depreciation Adjustment	ADIT Adjustment
	(a)	(b)	(c)	(d)	(e)
1	Production Plant in Service				
2	Retire Coyote Turbo Generator Units	\$ (117,390)	\$ (1,024)	\$ (945)	\$ (10,326)
3	Retire Neal 1981 Boiler Plant Equipment	(180,862)	(2,696)	(2,178)	(22,224)
4	11 Neal 4 Scrubber & Baghouse	5,422,923	106,167	90,692	594,353
5	13 Neal Reheat Section Replacement	442,601	8,999	7,588	49,730
6	12 Neal 4 Gen Scrubber SNCR Yr 1 of 2	363,771	7,639	6,274	41,118
7	13 Neal 4 Generation Boiler Modification	142,472	2,706	2,394	15,689
8	13 Neal 4 Pri/Sec Air Heater Basket Repl	90,003	1,710	1,512	9,911
9	12 Neal 4 LP Turbine Replacement	444,425	5,521	4,884	49,843
10	12 Big Stone Gen Brine Waste Water Pond	277,922	3,513	2,702	34,096
11	13 Neal 4 Generation GSU Replacement	105,750	939	831	11,976
12	12 SDGen Huron #2 Fuel Control Upgrade	80,742	-	-	-
13	14 Neal Blanket Projects	204,036	4,770	3,630	23,792
14	TOTAL Production Plant in Service	\$ 7,276,394	\$ 138,243	\$ 117,386	\$ 797,959
15					
16	Transmission Plant in Service				
17	13 HUR Woonsocket Sub-Building	\$ 360,000	\$ 7,197	\$ 4,152	\$ 35,685
18	11 HUR Vayland Sub 35A & Conv of Wessing	957,317	23,615	14,532	99,201
19	14 ABN SBFT BRISTOL JUNCTION TRANSFORMER	197,684	4,954	2,739	18,697
20	12 ABN 29A Addl Circuit for Indust. Park	(133,060)	(3,979)	(1,989)	(13,579)
21	13 YNK Line 16 Rebuild (34.5kV) 3 of 6	535,853	23,619	16,352	58,124
22	14 ABN OHPR GROTON 69KV REBUILD 5 MILES	362,694	16,241	10,619	37,746
23	13 MIT 86 Mitchell City Loop (Line 86) R	44,055	1,110	1,024	3,641
24	Transmission Line 30 Work - 2013	429,830	6,158	8,999	54,998
25	TOTAL Transmission Plant in Service	\$ 2,754,372	\$ 78,914	\$ 56,428	\$ 294,512
26					
27	Distribution Plant in Service				
28	13 YNK 226 Freeman 25kV Rebuild	\$ 68,630	\$ 2,672	\$ 2,363	\$ 7,134
29	13 ABN 104A Bristol Substation Rebuild	67,507	951	878	5,821
30	13 ABN 103C Andover Junction Sub TX Upgr	(5,054)	(569)	153	1,017
31	12 ABN Webster Distribution Rebuild	63,835	2,485	2,198	6,635
32	13 HUR June Wind Storm	57,751	2,248	1,989	6,003
33	14 MIT OHCU Ethan Rebuild and WYE	222,655	11,701	7,201	21,735
34	14 Electric Meters Blanket Projects	98,890	4,194	3,990	13,180
35	14 Distribution Line Transformers Blanket Project	97,195	1,853	1,735	13,713
36	TOTAL Distribution Plant in Service	\$ 671,409	\$ 25,534	\$ 20,507	\$ 75,238
37					
38	General Plant in Service				
39	13 FMS SD MIT Amour Warehouse Project	\$ 47,234	\$ 522	\$ 482	\$ 4,119
40	TOTAL General Plant in Service	\$ 47,234	\$ 522	\$ 482	\$ 4,119
41					
42	Common Plant in Service				
43	12 InService Mobile Workforce Software/Hardware	\$ 317,171	\$ 62,994	\$ 33,920	\$ 18,921
44	TOTAL Common allocated to Electric Plant in Service	\$ 317,171	\$ 62,994	\$ 33,920	\$ 18,921
45					
46	TOTAL Plant in Service	\$ 11,066,580	\$ 306,207	\$ 228,723	\$ 1,190,749

SOURCES:

Line 14: sum of lines 2-13
Line 25: sum of lines 17-24
Line 36: sum of lines 28-35
Line 40: line 39
Line 44: line 43
Line 46: sum of lines 14, 25, 36, 40, & 44
Column b: BAM-1 pages 2-31, column d, line 14
Column c: BAM-1 pages 2-31, column d, line 27
Column d: BAM-1 pages 2-31, column d, line 41
Column e: BAM-1 pages 2-31, column j, line 41

Retire Coyote Turbo Generator Units

Line	Month-Year	PLANT IN SERVICE		
		Per Books	Annualized	Difference
	(a)	(b)	(c)	(d)
1	Sep-13	-	(763,034)	(763,034)
2	Oct-13	-	(763,034)	(763,034)
3	Nov-13	(763,034)	(763,034)	-
4	Dec-13	(763,034)	(763,034)	-
5	Jan-14	(763,034)	(763,034)	-
6	Feb-14	(763,034)	(763,034)	-
7	Mar-14	(763,034)	(763,034)	-
8	Apr-14	(763,034)	(763,034)	-
9	May-14	(763,034)	(763,034)	-
10	Jun-14	(763,034)	(763,034)	-
11	Jul-14	(763,034)	(763,034)	-
12	Aug-14	(763,034)	(763,034)	-
13	Sep-14	(763,034)	(763,034)	-
14	13-mo. average	(645,644)	(763,034)	(117,390)

Month-Year	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
15	Oct-13	-	(1,024)	(1,024)	-	(32,985)	(32,985)	-	(11,187)	(11,187)
16	Nov-13	(1,024)	(1,024)	-	(32,985)	(32,985)	-	(11,187)	(11,187)	-
17	Dec-13	(1,024)	(1,024)	-	(32,985)	(32,985)	-	(11,187)	(11,187)	-
18	Jan-14	(1,024)	(1,024)	-	(32,985)	(32,985)	-	(11,187)	(11,187)	-
19	Feb-14	(1,024)	(1,024)	-	(32,985)	(32,985)	-	(11,187)	(11,187)	-
20	Mar-14	(1,024)	(1,024)	-	(32,985)	(32,985)	-	(11,187)	(11,187)	-
21	Apr-14	(1,024)	(1,024)	-	(32,985)	(32,985)	-	(11,187)	(11,187)	-
22	May-14	(1,024)	(1,024)	-	(32,985)	(32,985)	-	(11,187)	(11,187)	-
23	Jun-14	(1,024)	(1,024)	-	(32,985)	(32,985)	-	(11,187)	(11,187)	-
24	Jul-14	(1,024)	(1,024)	-	(32,985)	(32,985)	-	(11,187)	(11,187)	-
25	Aug-14	(1,024)	(1,024)	-	(32,985)	(32,985)	-	(11,187)	(11,187)	-
26	Sep-14	(1,024)	(1,024)	-	(32,985)	(32,985)	-	(11,187)	(11,187)	-
27	Total	(11,261)	(12,285)	(1,024)	(362,839)	(395,824)	(32,985)	(123,052)	(134,239)	(11,187)

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(h)	(i)	(j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	(1,024)	(1,024)	-	(11,187)	(11,187)
30	Nov-13	(1,024)	(2,047)	(1,024)	(11,187)	(22,373)	(11,187)
31	Dec-13	(2,047)	(3,071)	(1,024)	(22,373)	(33,560)	(11,187)
32	Jan-14	(3,071)	(4,095)	(1,024)	(33,560)	(44,746)	(11,187)
33	Feb-14	(4,095)	(5,119)	(1,024)	(44,746)	(55,933)	(11,187)
34	Mar-14	(5,119)	(6,142)	(1,024)	(55,933)	(67,119)	(11,187)
35	Apr-14	(6,142)	(7,166)	(1,024)	(67,119)	(78,306)	(11,187)
36	May-14	(7,166)	(8,190)	(1,024)	(78,306)	(89,492)	(11,187)
37	Jun-14	(8,190)	(9,214)	(1,024)	(89,492)	(100,679)	(11,187)
38	Jul-14	(9,214)	(10,237)	(1,024)	(100,679)	(111,866)	(11,187)
39	Aug-14	(10,237)	(11,261)	(1,024)	(111,866)	(123,052)	(11,187)
40	Sep-14	(11,261)	(12,285)	(1,024)	(123,052)	(134,239)	(11,187)
41	13-mo. average	(5,197)	(6,142)	(945)	(56,793)	(67,119)	(10,326)

42	Depreciation Rate	1.61%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit (KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

Retire Neal 1981 Boiler Plant Equipment

Line	Month-Year	PLANT IN SERVICE		
		Per Books	Annualized	Difference
	(a)	(b)	(c)	(d)
1	Sep-13	-	(470,242)	(470,242)
2	Oct-13	-	(470,242)	(470,242)
3	Nov-13	-	(470,242)	(470,242)
4	Dec-13	-	(470,242)	(470,242)
5	Jan-14	-	(470,242)	(470,242)
6	Feb-14	(470,242)	(470,242)	-
7	Mar-14	(470,242)	(470,242)	-
8	Apr-14	(470,242)	(470,242)	-
9	May-14	(470,242)	(470,242)	-
10	Jun-14	(470,242)	(470,242)	-
11	Jul-14	(470,242)	(470,242)	-
12	Aug-14	(470,242)	(470,242)	-
13	Sep-14	(470,242)	(470,242)	-
14	13-mo. average	(289,380)	(470,242)	(180,862)

Month-Year	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
15	Oct-13	-	(674)	(674)	-	(20,328)	(20,328)	-	(6,879)	(6,879)
16	Nov-13	-	(674)	(674)	-	(20,328)	(20,328)	-	(6,879)	(6,879)
17	Dec-13	-	(674)	(674)	-	(20,328)	(20,328)	-	(6,879)	(6,879)
18	Jan-14	-	(674)	(674)	-	(20,328)	(20,328)	-	(6,879)	(6,879)
19	Feb-14	(674)	(674)	-	(20,328)	(20,328)	-	(6,879)	(6,879)	-
20	Mar-14	(674)	(674)	-	(20,328)	(20,328)	-	(6,879)	(6,879)	-
21	Apr-14	(674)	(674)	-	(20,328)	(20,328)	-	(6,879)	(6,879)	-
22	May-14	(674)	(674)	-	(20,328)	(20,328)	-	(6,879)	(6,879)	-
23	Jun-14	(674)	(674)	-	(20,328)	(20,328)	-	(6,879)	(6,879)	-
24	Jul-14	(674)	(674)	-	(20,328)	(20,328)	-	(6,879)	(6,879)	-
25	Aug-14	(674)	(674)	-	(20,328)	(20,328)	-	(6,879)	(6,879)	-
26	Sep-14	(674)	(674)	-	(20,328)	(20,328)	-	(6,879)	(6,879)	-
27	Total	(5,392)	(8,088)	(2,696)	(162,625)	(243,938)	(81,313)	(55,032)	(82,547)	(27,516)

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
	(b)	(c)	(d)	(h)	(i)	(j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	(674)	(674)	-	(6,879)	(6,879)
30	Nov-13	-	(1,348)	(1,348)	-	(13,758)	(13,758)
31	Dec-13	-	(2,022)	(2,022)	-	(20,637)	(20,637)
32	Jan-14	-	(2,696)	(2,696)	-	(27,516)	(27,516)
33	Feb-14	(674)	(3,370)	(2,696)	(6,879)	(34,395)	(27,516)
34	Mar-14	(1,348)	(4,044)	(2,696)	(13,758)	(41,274)	(27,516)
35	Apr-14	(2,022)	(4,718)	(2,696)	(20,637)	(48,153)	(27,516)
36	May-14	(2,696)	(5,392)	(2,696)	(27,516)	(55,032)	(27,516)
37	Jun-14	(3,370)	(6,066)	(2,696)	(34,395)	(61,911)	(27,516)
38	Jul-14	(4,044)	(6,740)	(2,696)	(41,274)	(68,790)	(27,516)
39	Aug-14	(4,718)	(7,414)	(2,696)	(48,153)	(75,669)	(27,516)
40	Sep-14	(5,392)	(8,088)	(2,696)	(55,032)	(82,547)	(27,516)
41	13-mo. average	(1,866)	(4,044)	(2,178)	(19,049)	(41,274)	(22,224)

42	Depreciation Rate	1.72%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit (KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

11 Neal 4 Scrubber & Baghouse

Line	Month-Year	PLANT IN SERVICE		
		Per Books	Annualized	Difference
	(a)	(b)	(c)	(d)
1	Sep-13	-	22,056,831	22,056,831
2	Oct-13	-	22,056,831	22,056,831
3	Nov-13	-	22,056,831	22,056,831
4	Dec-13	21,289,310	22,056,831	767,521
5	Jan-14	21,441,137	22,056,831	615,694
6	Feb-14	21,469,361	22,056,831	587,470
7	Mar-14	21,197,042	22,056,831	859,789
8	Apr-14	21,448,912	22,056,831	607,919
9	May-14	21,891,695	22,056,831	165,136
10	Jun-14	21,818,996	22,056,831	237,835
11	Jul-14	21,748,945	22,056,831	307,886
12	Aug-14	21,878,579	22,056,831	178,252
13	Sep-14	22,056,831	22,056,831	-
14	13-mo. average	16,633,908	22,056,831	5,422,923

Month-Year	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
15	Oct-13	-	48,341	48,341	-	953,498	953,498	-	316,805	316,805
16	Nov-13	-	48,341	48,341	-	953,498	953,498	-	316,805	316,805
17	Dec-13	46,659	48,341	1,682	920,319	953,498	33,179	305,781	316,805	11,024
18	Jan-14	46,992	48,341	1,349	926,882	953,498	26,616	307,962	316,805	8,843
19	Feb-14	47,054	48,341	1,288	928,103	953,498	25,396	308,367	316,805	8,438
20	Mar-14	46,457	48,341	1,884	916,330	953,498	37,168	304,456	316,805	12,349
21	Apr-14	47,009	48,341	1,332	927,219	953,498	26,280	308,073	316,805	8,732
22	May-14	47,979	48,341	362	946,360	953,498	7,139	314,433	316,805	2,372
23	Jun-14	47,820	48,341	521	943,217	953,498	10,281	313,389	316,805	3,416
24	Jul-14	47,666	48,341	675	940,189	953,498	13,310	312,383	316,805	4,422
25	Aug-14	47,951	48,341	391	945,793	953,498	7,706	314,245	316,805	2,560
26	Sep-14	48,341	48,341	-	953,498	953,498	-	316,805	316,805	-
27	Total	473,928	580,095	106,167	9,347,910	11,441,981	2,094,071	3,105,894	3,801,660	695,766

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(h)	(i)	(j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	48,341	48,341	-	316,805	316,805
30	Nov-13	-	96,682	96,682	-	633,610	633,610
31	Dec-13	46,659	145,024	98,365	305,781	950,415	644,634
32	Jan-14	93,651	193,365	99,714	613,743	1,267,220	653,477
33	Feb-14	140,705	241,706	101,002	922,110	1,584,025	661,915
34	Mar-14	187,161	290,047	102,886	1,226,566	1,900,830	674,264
35	Apr-14	234,170	338,389	104,218	1,534,639	2,217,635	682,996
36	May-14	282,150	386,730	104,580	1,849,072	2,534,440	685,368
37	Jun-14	329,970	435,071	105,101	2,162,461	2,851,245	688,784
38	Jul-14	377,636	483,412	105,776	2,474,844	3,168,050	693,206
39	Aug-14	425,587	531,753	106,167	2,789,089	3,484,855	695,766
40	Sep-14	473,928	580,095	106,167	3,105,894	3,801,660	695,766
41	13-mo. average	199,355	290,047	90,692	1,306,477	1,900,830	594,353

42	Depreciation Rate	2.63%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's Updated Response to Staff DR 5-23 on 7/28/15
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit (KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

13 Neal Reheat Section Replacement

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	1,647,830	1,647,830
2	Oct-13	-	1,647,830	1,647,830
3	Nov-13	-	1,647,830	1,647,830
4	Dec-13	1,227,726	1,647,830	420,104
5	Jan-14	1,656,300	1,647,830	(8,470)
6	Feb-14	1,449,447	1,647,830	198,383
7	Mar-14	1,449,697	1,647,830	198,133
8	Apr-14	1,646,311	1,647,830	1,519
9	May-14	1,647,596	1,647,830	234
10	Jun-14	1,647,622	1,647,830	208
11	Jul-14	1,647,622	1,647,830	208
12	Aug-14	1,647,830	1,647,830	-
13	Sep-14	1,647,830	1,647,830	-
14	13-mo. average	1,205,229	1,647,830	442,601

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	3,611	3,611	-	71,234	71,234	-	23,668	23,668
16	Nov-13	-	3,611	3,611	-	71,234	71,234	-	23,668	23,668
17	Dec-13	2,691	3,611	921	53,074	71,234	18,161	17,634	23,668	6,034
18	Jan-14	3,630	3,611	(19)	71,600	71,234	(366)	23,790	23,668	(122)
19	Feb-14	3,177	3,611	435	62,658	71,234	8,576	20,819	23,668	2,849
20	Mar-14	3,177	3,611	434	62,669	71,234	8,565	20,822	23,668	2,846
21	Apr-14	3,608	3,611	3	71,169	71,234	66	23,646	23,668	22
22	May-14	3,611	3,611	1	71,224	71,234	10	23,665	23,668	3
23	Jun-14	3,611	3,611	0	71,225	71,234	9	23,665	23,668	3
24	Jul-14	3,611	3,611	0	71,225	71,234	9	23,665	23,668	3
25	Aug-14	3,611	3,611	-	71,234	71,234	-	23,668	23,668	-
26	Sep-14	3,611	3,611	-	71,234	71,234	-	23,668	23,668	-
27	Total	34,339	43,338	8,999	677,314	854,812	177,498	225,041	284,016	58,975

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	3,611	3,611	-	23,668	23,668
30	Nov-13	-	7,223	7,223	-	47,336	47,336
31	Dec-13	2,691	10,834	8,144	17,634	71,004	53,370
32	Jan-14	6,321	14,446	8,125	41,424	94,672	53,248
33	Feb-14	9,498	18,057	8,560	62,242	118,340	56,098
34	Mar-14	12,675	21,669	8,994	83,064	142,008	58,944
35	Apr-14	16,283	25,280	8,998	106,711	165,676	58,965
36	May-14	19,894	28,892	8,998	130,375	189,344	58,969
37	Jun-14	23,505	32,503	8,998	154,040	213,012	58,972
38	Jul-14	27,116	36,115	8,999	177,705	236,680	58,975
39	Aug-14	30,727	39,726	8,999	201,373	260,348	58,975
40	Sep-14	34,339	43,338	8,999	225,041	284,016	58,975
41	13-mo. average	14,081	21,669	7,588	92,278	142,008	49,730

42	Depreciation Rate	2.63%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's Updated Response to Staff DR 5-23 on 7/28/15
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

12 Neal 4 Gen Scrubber SNCR Yr 1 of 2

Line	Month-Year	PLANT IN SERVICE		
		Per Books	Annualized	Difference
	(a)	(b)	(c)	(d)
1	Sep-13	-	1,243,611	1,243,611
2	Oct-13	-	1,243,611	1,243,611
3	Nov-13	-	1,243,611	1,243,611
4	Dec-13	799,850	1,243,611	443,761
5	Jan-14	986,079	1,243,611	257,532
6	Feb-14	1,136,829	1,243,611	106,782
7	Mar-14	1,191,952	1,243,611	51,659
8	Apr-14	1,202,738	1,243,611	40,873
9	May-14	1,206,796	1,243,611	36,815
10	Jun-14	1,207,581	1,243,611	36,030
11	Jul-14	1,224,691	1,243,611	18,920
12	Aug-14	1,237,789	1,243,611	5,822
13	Sep-14	1,243,611	1,243,611	-
14	13-mo. average	879,840	1,243,611	363,771

Month-Year	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
15	Oct-13	-	2,726	2,726	-	53,760	53,760	-	17,862	17,862
16	Nov-13	-	2,726	2,726	-	53,760	53,760	-	17,862	17,862
17	Dec-13	1,753	2,726	973	34,577	53,760	19,183	11,488	17,862	6,374
18	Jan-14	2,161	2,726	564	42,627	53,760	11,133	14,163	17,862	3,699
19	Feb-14	2,492	2,726	234	49,144	53,760	4,616	16,328	17,862	1,534
20	Mar-14	2,612	2,726	113	51,527	53,760	2,233	17,120	17,862	742
21	Apr-14	2,636	2,726	90	51,993	53,760	1,767	17,275	17,862	587
22	May-14	2,645	2,726	81	52,169	53,760	1,591	17,333	17,862	529
23	Jun-14	2,647	2,726	79	52,203	53,760	1,558	17,345	17,862	518
24	Jul-14	2,684	2,726	41	52,942	53,760	818	17,590	17,862	272
25	Aug-14	2,713	2,726	13	53,509	53,760	252	17,779	17,862	84
26	Sep-14	2,726	2,726	-	53,760	53,760	-	17,862	17,862	-
27	Total	25,068	32,707	7,639	494,452	645,123	150,672	164,284	214,346	50,061

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(h)	(i)	(j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	2,726	2,726	-	17,862	17,862
30	Nov-13	-	5,451	5,451	-	35,724	35,724
31	Dec-13	1,753	8,177	6,424	11,488	53,586	42,098
32	Jan-14	3,914	10,902	6,988	25,652	71,449	45,797
33	Feb-14	6,406	13,628	7,222	41,980	89,311	47,331
34	Mar-14	9,018	16,353	7,335	59,100	107,173	48,073
35	Apr-14	11,654	19,079	7,425	76,375	125,035	48,660
36	May-14	14,299	21,805	7,506	93,709	142,897	49,189
37	Jun-14	16,946	24,530	7,585	111,053	160,759	49,706
38	Jul-14	19,630	27,256	7,626	128,644	178,621	49,978
39	Aug-14	22,343	29,981	7,639	146,422	196,484	50,061
40	Sep-14	25,068	32,707	7,639	164,284	214,346	50,061
41	13-mo. average	10,079	16,353	6,274	66,054	107,173	41,118

42	Depreciation Rate	2.63%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

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Line 14: average of lines 1-13
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Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

13 Neal 4 Generation Boiler Modification

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	617,378	617,378
2	Oct-13	-	617,378	617,378
3	Nov-13	-	617,378	617,378
4	Dec-13	617,378	617,378	-
5	Jan-14	617,378	617,378	-
6	Feb-14	617,378	617,378	-
7	Mar-14	617,378	617,378	-
8	Apr-14	617,378	617,378	-
9	May-14	617,378	617,378	-
10	Jun-14	617,378	617,378	-
11	Jul-14	617,378	617,378	-
12	Aug-14	617,378	617,378	-
13	Sep-14	617,378	617,378	-
14	13-mo. average	474,906	617,378	142,472

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	1,353	1,353	-	26,689	26,689	-	8,867	8,867
16	Nov-13	-	1,353	1,353	-	26,689	26,689	-	8,867	8,867
17	Dec-13	1,353	1,353	-	26,689	26,689	-	8,867	8,867	-
18	Jan-14	1,353	1,353	-	26,689	26,689	-	8,867	8,867	-
19	Feb-14	1,353	1,353	-	26,689	26,689	-	8,867	8,867	-
20	Mar-14	1,353	1,353	-	26,689	26,689	-	8,867	8,867	-
21	Apr-14	1,353	1,353	-	26,689	26,689	-	8,867	8,867	-
22	May-14	1,353	1,353	-	26,689	26,689	-	8,867	8,867	-
23	Jun-14	1,353	1,353	-	26,689	26,689	-	8,867	8,867	-
24	Jul-14	1,353	1,353	-	26,689	26,689	-	8,867	8,867	-
25	Aug-14	1,353	1,353	-	26,689	26,689	-	8,867	8,867	-
26	Sep-14	1,353	1,353	-	26,689	26,689	-	8,867	8,867	-
27	Total	13,531	16,237	2,706	266,887	320,265	53,377	88,675	106,410	17,735

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	1,353	1,353	-	8,867	8,867
30	Nov-13	-	2,706	2,706	-	17,735	17,735
31	Dec-13	1,353	4,059	2,706	8,867	26,602	17,735
32	Jan-14	2,706	5,412	2,706	17,735	35,470	17,735
33	Feb-14	4,059	6,765	2,706	26,602	44,337	17,735
34	Mar-14	5,412	8,119	2,706	35,470	53,205	17,735
35	Apr-14	6,765	9,472	2,706	44,337	62,072	17,735
36	May-14	8,119	10,825	2,706	53,205	70,940	17,735
37	Jun-14	9,472	12,178	2,706	62,072	79,807	17,735
38	Jul-14	10,825	13,531	2,706	70,940	88,675	17,735
39	Aug-14	12,178	14,884	2,706	79,807	97,542	17,735
40	Sep-14	13,531	16,237	2,706	88,675	106,410	17,735
41	13-mo. average	5,725	8,119	2,394	37,516	53,205	15,689

42	Depreciation Rate	2.63%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
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Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
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Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

13 Neal 4 Pri/Sec Air Heater Basket Repl

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	390,015	390,015
2	Oct-13	-	390,015	390,015
3	Nov-13	-	390,015	390,015
4	Dec-13	390,015	390,015	-
5	Jan-14	390,015	390,015	-
6	Feb-14	390,015	390,015	-
7	Mar-14	390,015	390,015	-
8	Apr-14	390,015	390,015	-
9	May-14	390,015	390,015	-
10	Jun-14	390,015	390,015	-
11	Jul-14	390,015	390,015	-
12	Aug-14	390,015	390,015	-
13	Sep-14	390,015	390,015	-
14	13-mo. average	300,012	390,015	90,003

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	855	855	-	16,860	16,860	-	5,602	5,602
16	Nov-13	-	855	855	-	16,860	16,860	-	5,602	5,602
17	Dec-13	855	855	-	16,860	16,860	-	5,602	5,602	-
18	Jan-14	855	855	-	16,860	16,860	-	5,602	5,602	-
19	Feb-14	855	855	-	16,860	16,860	-	5,602	5,602	-
20	Mar-14	855	855	-	16,860	16,860	-	5,602	5,602	-
21	Apr-14	855	855	-	16,860	16,860	-	5,602	5,602	-
22	May-14	855	855	-	16,860	16,860	-	5,602	5,602	-
23	Jun-14	855	855	-	16,860	16,860	-	5,602	5,602	-
24	Jul-14	855	855	-	16,860	16,860	-	5,602	5,602	-
25	Aug-14	855	855	-	16,860	16,860	-	5,602	5,602	-
26	Sep-14	855	855	-	16,860	16,860	-	5,602	5,602	-
27	Total	8,548	10,257	1,710	168,600	202,320	33,720	56,018	67,222	11,204

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	855	855	-	5,602	5,602
30	Nov-13	-	1,710	1,710	-	11,204	11,204
31	Dec-13	855	2,564	1,710	5,602	16,806	11,204
32	Jan-14	1,710	3,419	1,710	11,204	22,407	11,204
33	Feb-14	2,564	4,274	1,710	16,806	28,009	11,204
34	Mar-14	3,419	5,129	1,710	22,407	33,611	11,204
35	Apr-14	4,274	5,983	1,710	28,009	39,213	11,204
36	May-14	5,129	6,838	1,710	33,611	44,815	11,204
37	Jun-14	5,983	7,693	1,710	39,213	50,417	11,204
38	Jul-14	6,838	8,548	1,710	44,815	56,018	11,204
39	Aug-14	7,693	9,403	1,710	50,417	61,620	11,204
40	Sep-14	8,548	10,257	1,710	56,018	67,222	11,204
41	13-mo. average	3,616	5,129	1,512	23,700	33,611	9,911

42	Depreciation Rate	2.63%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

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Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
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Line 28: 0
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Line 42: Exhibit__(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

12 Neal 4 LP Turbine Replacement

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	1,925,842	1,925,842
2	Oct-13	-	1,925,842	1,925,842
3	Nov-13	-	1,925,842	1,925,842
4	Dec-13	1,925,842	1,925,842	-
5	Jan-14	1,925,842	1,925,842	-
6	Feb-14	1,925,842	1,925,842	-
7	Mar-14	1,925,842	1,925,842	-
8	Apr-14	1,925,842	1,925,842	-
9	May-14	1,925,842	1,925,842	-
10	Jun-14	1,925,842	1,925,842	-
11	Jul-14	1,925,842	1,925,842	-
12	Aug-14	1,925,842	1,925,842	-
13	Sep-14	1,925,842	1,925,842	-
14	13-mo. average	1,481,417	1,925,842	444,425

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	2,760	2,760	-	83,253	83,253	-	28,172	28,172
16	Nov-13	-	2,760	2,760	-	83,253	83,253	-	28,172	28,172
17	Dec-13	2,760	2,760	-	83,253	83,253	-	28,172	28,172	-
18	Jan-14	2,760	2,760	-	83,253	83,253	-	28,172	28,172	-
19	Feb-14	2,760	2,760	-	83,253	83,253	-	28,172	28,172	-
20	Mar-14	2,760	2,760	-	83,253	83,253	-	28,172	28,172	-
21	Apr-14	2,760	2,760	-	83,253	83,253	-	28,172	28,172	-
22	May-14	2,760	2,760	-	83,253	83,253	-	28,172	28,172	-
23	Jun-14	2,760	2,760	-	83,253	83,253	-	28,172	28,172	-
24	Jul-14	2,760	2,760	-	83,253	83,253	-	28,172	28,172	-
25	Aug-14	2,760	2,760	-	83,253	83,253	-	28,172	28,172	-
26	Sep-14	2,760	2,760	-	83,253	83,253	-	28,172	28,172	-
27	Total	27,604	33,124	5,521	832,525	999,031	166,505	281,723	338,067	56,345

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	2,760	2,760	-	28,172	28,172
30	Nov-13	-	5,521	5,521	-	56,345	56,345
31	Dec-13	2,760	8,281	5,521	28,172	84,517	56,345
32	Jan-14	5,521	11,041	5,521	56,345	112,689	56,345
33	Feb-14	8,281	13,802	5,521	84,517	140,861	56,345
34	Mar-14	11,041	16,562	5,521	112,689	169,034	56,345
35	Apr-14	13,802	19,323	5,521	140,861	197,206	56,345
36	May-14	16,562	22,083	5,521	169,034	225,378	56,345
37	Jun-14	19,323	24,843	5,521	197,206	253,550	56,345
38	Jul-14	22,083	27,604	5,521	225,378	281,723	56,345
39	Aug-14	24,843	30,364	5,521	253,550	309,895	56,345
40	Sep-14	27,604	33,124	5,521	281,723	338,067	56,345
41	13-mo. average	11,679	16,562	4,884	119,190	169,034	49,843

42	Depreciation Rate	1.72%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit (KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

12 Big Stone Gen Brine Waste Water Pond

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	602,165	602,165
2	Oct-13	-	602,165	602,165
3	Nov-13	-	602,165	602,165
4	Dec-13	-	602,165	602,165
5	Jan-14	-	602,165	602,165
6	Feb-14	-	602,165	602,165
7	Mar-14	602,165	602,165	-
8	Apr-14	602,165	602,165	-
9	May-14	602,165	602,165	-
10	Jun-14	602,165	602,165	-
11	Jul-14	602,165	602,165	-
12	Aug-14	602,165	602,165	-
13	Sep-14	602,165	602,165	-
14	13-mo. average	324,243	602,165	277,922

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	703	703	-	26,031	26,031	-	8,865	8,865
16	Nov-13	-	703	703	-	26,031	26,031	-	8,865	8,865
17	Dec-13	-	703	703	-	26,031	26,031	-	8,865	8,865
18	Jan-14	-	703	703	-	26,031	26,031	-	8,865	8,865
19	Feb-14	-	703	703	-	26,031	26,031	-	8,865	8,865
20	Mar-14	703	703	-	26,031	26,031	-	8,865	8,865	-
21	Apr-14	703	703	-	26,031	26,031	-	8,865	8,865	-
22	May-14	703	703	-	26,031	26,031	-	8,865	8,865	-
23	Jun-14	703	703	-	26,031	26,031	-	8,865	8,865	-
24	Jul-14	703	703	-	26,031	26,031	-	8,865	8,865	-
25	Aug-14	703	703	-	26,031	26,031	-	8,865	8,865	-
26	Sep-14	703	703	-	26,031	26,031	-	8,865	8,865	-
27	Total	4,918	8,430	3,513	182,218	312,373	130,155	62,055	106,380	44,325

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	703	703	-	8,865	8,865
30	Nov-13	-	1,405	1,405	-	17,730	17,730
31	Dec-13	-	2,108	2,108	-	26,595	26,595
32	Jan-14	-	2,810	2,810	-	35,460	35,460
33	Feb-14	-	3,513	3,513	-	44,325	44,325
34	Mar-14	703	4,215	3,513	8,865	53,190	44,325
35	Apr-14	1,405	4,918	3,513	17,730	62,055	44,325
36	May-14	2,108	5,620	3,513	26,595	70,920	44,325
37	Jun-14	2,810	6,323	3,513	35,460	79,785	44,325
38	Jul-14	3,513	7,025	3,513	44,325	88,650	44,325
39	Aug-14	4,215	7,728	3,513	53,190	97,515	44,325
40	Sep-14	4,918	8,430	3,513	62,055	106,380	44,325
41	13-mo. average	1,513	4,215	2,702	19,094	53,190	34,096

42	Depreciation Rate	1.40%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

13 Neal 4 Generation GSU Replacement

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	458,252	458,252
2	Oct-13	-	458,252	458,252
3	Nov-13	-	458,252	458,252
4	Dec-13	458,252	458,252	-
5	Jan-14	458,252	458,252	-
6	Feb-14	458,252	458,252	-
7	Mar-14	458,252	458,252	-
8	Apr-14	458,252	458,252	-
9	May-14	458,252	458,252	-
10	Jun-14	458,252	458,252	-
11	Jul-14	458,252	458,252	-
12	Aug-14	458,252	458,252	-
13	Sep-14	458,252	458,252	-
14	13-mo. average	352,502	458,252	105,750

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	470	470	-	19,810	19,810	-	6,769	6,769
16	Nov-13	-	470	470	-	19,810	19,810	-	6,769	6,769
17	Dec-13	470	470	-	19,810	19,810	-	6,769	6,769	-
18	Jan-14	470	470	-	19,810	19,810	-	6,769	6,769	-
19	Feb-14	470	470	-	19,810	19,810	-	6,769	6,769	-
20	Mar-14	470	470	-	19,810	19,810	-	6,769	6,769	-
21	Apr-14	470	470	-	19,810	19,810	-	6,769	6,769	-
22	May-14	470	470	-	19,810	19,810	-	6,769	6,769	-
23	Jun-14	470	470	-	19,810	19,810	-	6,769	6,769	-
24	Jul-14	470	470	-	19,810	19,810	-	6,769	6,769	-
25	Aug-14	470	470	-	19,810	19,810	-	6,769	6,769	-
26	Sep-14	470	470	-	19,810	19,810	-	6,769	6,769	-
27	Total	4,697	5,636	939	198,099	237,718	39,620	67,691	81,229	13,538

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	470	470	-	6,769	6,769
30	Nov-13	-	939	939	-	13,538	13,538
31	Dec-13	470	1,409	939	6,769	20,307	13,538
32	Jan-14	939	1,879	939	13,538	27,076	13,538
33	Feb-14	1,409	2,349	939	20,307	33,845	13,538
34	Mar-14	1,879	2,818	939	27,076	40,614	13,538
35	Apr-14	2,349	3,288	939	33,845	47,383	13,538
36	May-14	2,818	3,758	939	40,614	54,152	13,538
37	Jun-14	3,288	4,227	939	47,383	60,921	13,538
38	Jul-14	3,758	4,697	939	54,152	67,691	13,538
39	Aug-14	4,227	5,167	939	60,921	74,460	13,538
40	Sep-14	4,697	5,636	939	67,691	81,229	13,538
41	13-mo. average	1,987	2,818	831	28,638	40,614	11,976

42	Depreciation Rate	1.23%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

12 SDGen Huron #2 Fuel Control Upgrade

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	1,049,643	1,049,643
2	Oct-13	1,049,643	1,049,643	-
3	Nov-13	1,049,643	1,049,643	-
4	Dec-13	1,049,643	1,049,643	-
5	Jan-14	1,049,643	1,049,643	-
6	Feb-14	1,049,643	1,049,643	-
7	Mar-14	1,049,643	1,049,643	-
8	Apr-14	1,049,643	1,049,643	-
9	May-14	1,049,643	1,049,643	-
10	Jun-14	1,049,643	1,049,643	-
11	Jul-14	1,049,643	1,049,643	-
12	Aug-14	1,049,643	1,049,643	-
13	Sep-14	1,049,643	1,049,643	-
14	13-mo. average	968,901	1,049,643	80,742

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	2,108	2,108	-	45,375	45,375	-	15,144	15,144	-
16	Nov-13	2,108	2,108	-	45,375	45,375	-	15,144	15,144	-
17	Dec-13	2,108	2,108	-	45,375	45,375	-	15,144	15,144	-
18	Jan-14	2,108	2,108	-	45,375	45,375	-	15,144	15,144	-
19	Feb-14	2,108	2,108	-	45,375	45,375	-	15,144	15,144	-
20	Mar-14	2,108	2,108	-	45,375	45,375	-	15,144	15,144	-
21	Apr-14	2,108	2,108	-	45,375	45,375	-	15,144	15,144	-
22	May-14	2,108	2,108	-	45,375	45,375	-	15,144	15,144	-
23	Jun-14	2,108	2,108	-	45,375	45,375	-	15,144	15,144	-
24	Jul-14	2,108	2,108	-	45,375	45,375	-	15,144	15,144	-
25	Aug-14	2,108	2,108	-	45,375	45,375	-	15,144	15,144	-
26	Sep-14	2,108	2,108	-	45,375	45,375	-	15,144	15,144	-
27	Total	25,296	25,296	-	544,502	544,502	-	181,722	181,722	-

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES		
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)
28	Sep-13	-	-	-	-	-
29	Oct-13	2,108	2,108	15,144	15,144	-
30	Nov-13	4,216	4,216	30,287	30,287	-
31	Dec-13	6,324	6,324	45,431	45,431	-
32	Jan-14	8,432	8,432	60,574	60,574	-
33	Feb-14	10,540	10,540	75,718	75,718	-
34	Mar-14	12,648	12,648	90,861	90,861	-
35	Apr-14	14,756	14,756	106,005	106,005	-
36	May-14	16,864	16,864	121,148	121,148	-
37	Jun-14	18,972	18,972	136,292	136,292	-
38	Jul-14	21,080	21,080	151,435	151,435	-
39	Aug-14	23,188	23,188	166,579	166,579	-
40	Sep-14	25,296	25,296	181,722	181,722	-
41	13-mo. average	12,648	12,648	90,861	90,861	-

42	Depreciation Rate	2.41%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

14 Neal Blanket Projects

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	476,045	476,045
2	Oct-13	-	476,045	476,045
3	Nov-13	-	476,045	476,045
4	Dec-13	-	476,045	476,045
5	Jan-14	226,106	476,045	249,939
6	Feb-14	256,154	476,045	219,891
7	Mar-14	313,450	476,045	162,595
8	Apr-14	377,009	476,045	99,036
9	May-14	458,325	476,045	17,720
10	Jun-14	478,050	476,045	(2,005)
11	Jul-14	474,929	476,045	1,116
12	Aug-14	476,045	476,045	-
13	Sep-14	476,045	476,045	-
14	13-mo. average	272,009	476,045	204,036

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	1,043	1,043	-	20,579	20,579	-	6,837	6,837
16	Nov-13	-	1,043	1,043	-	20,579	20,579	-	6,837	6,837
17	Dec-13	-	1,043	1,043	-	20,579	20,579	-	6,837	6,837
18	Jan-14	496	1,043	548	9,774	20,579	10,805	3,248	6,837	3,590
19	Feb-14	561	1,043	482	11,073	20,579	9,506	3,679	6,837	3,158
20	Mar-14	687	1,043	356	13,550	20,579	7,029	4,502	6,837	2,335
21	Apr-14	826	1,043	217	16,298	20,579	4,281	5,415	6,837	1,422
22	May-14	1,004	1,043	39	19,813	20,579	766	6,583	6,837	255
23	Jun-14	1,048	1,043	(4)	20,666	20,579	(87)	6,866	6,837	(29)
24	Jul-14	1,041	1,043	2	20,531	20,579	48	6,821	6,837	16
25	Aug-14	1,043	1,043	-	20,579	20,579	-	6,837	6,837	-
26	Sep-14	1,043	1,043	-	20,579	20,579	-	6,837	6,837	-
27	Total	7,750	12,520	4,770	152,863	246,948	94,085	50,790	82,050	31,260

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	1,043	1,043	-	6,837	6,837
30	Nov-13	-	2,087	2,087	-	13,675	13,675
31	Dec-13	-	3,130	3,130	-	20,512	20,512
32	Jan-14	496	4,173	3,678	3,248	27,350	24,102
33	Feb-14	1,057	5,217	4,160	6,927	34,187	27,261
34	Mar-14	1,744	6,260	4,516	11,429	41,025	29,596
35	Apr-14	2,570	7,303	4,733	16,844	47,862	31,019
36	May-14	3,575	8,347	4,772	23,427	54,700	31,273
37	Jun-14	4,622	9,390	4,768	30,293	61,537	31,244
38	Jul-14	5,663	10,433	4,770	37,115	68,375	31,260
39	Aug-14	6,707	11,477	4,770	43,952	75,212	31,260
40	Sep-14	7,750	12,520	4,770	50,790	82,050	31,260
41	13-mo. average	2,630	6,260	3,630	17,233	41,025	23,792

42	Depreciation Rate	2.63%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's Updated Response to Staff DR 5-23 on 7/28/15
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Company's Updated Response to Staff DR 5-23 on 7/28/15
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

13 HUR Woonsocket Sub-Building

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	425,455	425,455
2	Oct-13	-	425,455	425,455
3	Nov-13	-	425,455	425,455
4	Dec-13	-	425,455	425,455
5	Jan-14	-	425,455	425,455
6	Feb-14	-	425,455	425,455
7	Mar-14	-	425,455	425,455
8	Apr-14	-	425,455	425,455
9	May-14	-	425,455	425,455
10	Jun-14	-	425,455	425,455
11	Jul-14	-	425,455	425,455
12	Aug-14	425,455	425,455	-
13	Sep-14	425,455	425,455	-
14	13-mo. average	65,455	425,455	360,000

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	720	720	-	18,392	18,392	-	6,185	6,185
16	Nov-13	-	720	720	-	18,392	18,392	-	6,185	6,185
17	Dec-13	-	720	720	-	18,392	18,392	-	6,185	6,185
18	Jan-14	-	720	720	-	18,392	18,392	-	6,185	6,185
19	Feb-14	-	720	720	-	18,392	18,392	-	6,185	6,185
20	Mar-14	-	720	720	-	18,392	18,392	-	6,185	6,185
21	Apr-14	-	720	720	-	18,392	18,392	-	6,185	6,185
22	May-14	-	720	720	-	18,392	18,392	-	6,185	6,185
23	Jun-14	-	720	720	-	18,392	18,392	-	6,185	6,185
24	Jul-14	-	720	720	-	18,392	18,392	-	6,185	6,185
25	Aug-14	720	720	-	18,392	18,392	-	6,185	6,185	-
26	Sep-14	720	720	-	18,392	18,392	-	6,185	6,185	-
27	Total	1,439	8,637	7,197	36,784	220,705	183,921	12,371	74,224	61,853

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	720	720	-	6,185	6,185
30	Nov-13	-	1,439	1,439	-	12,371	12,371
31	Dec-13	-	2,159	2,159	-	18,556	18,556
32	Jan-14	-	2,879	2,879	-	24,741	24,741
33	Feb-14	-	3,599	3,599	-	30,927	30,927
34	Mar-14	-	4,318	4,318	-	37,112	37,112
35	Apr-14	-	5,038	5,038	-	43,297	43,297
36	May-14	-	5,758	5,758	-	49,483	49,483
37	Jun-14	-	6,478	6,478	-	55,668	55,668
38	Jul-14	-	7,197	7,197	-	61,853	61,853
39	Aug-14	720	7,917	7,197	6,185	68,038	61,853
40	Sep-14	1,439	8,637	7,197	12,371	74,224	61,853
41	13-mo. average	166	4,318	4,152	1,427	37,112	35,685

42	Depreciation Rate	2.03%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1 & Company's response to Staff DR 6-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

11 HUR Vayland Sub 35A & Conv of Wessington

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	1,244,512	1,244,512
2	Oct-13	-	1,244,512	1,244,512
3	Nov-13	-	1,244,512	1,244,512
4	Dec-13	-	1,244,512	1,244,512
5	Jan-14	-	1,244,512	1,244,512
6	Feb-14	-	1,244,512	1,244,512
7	Mar-14	-	1,244,512	1,244,512
8	Apr-14	-	1,244,512	1,244,512
9	May-14	-	1,244,512	1,244,512
10	Jun-14	-	1,244,512	1,244,512
11	Jul-14	1,244,512	1,244,512	-
12	Aug-14	1,244,512	1,244,512	-
13	Sep-14	1,244,512	1,244,512	-
14	13-mo. average	287,195	1,244,512	957,317

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	2,624	2,624	-	53,799	53,799	-	17,911	17,911
16	Nov-13	-	2,624	2,624	-	53,799	53,799	-	17,911	17,911
17	Dec-13	-	2,624	2,624	-	53,799	53,799	-	17,911	17,911
18	Jan-14	-	2,624	2,624	-	53,799	53,799	-	17,911	17,911
19	Feb-14	-	2,624	2,624	-	53,799	53,799	-	17,911	17,911
20	Mar-14	-	2,624	2,624	-	53,799	53,799	-	17,911	17,911
21	Apr-14	-	2,624	2,624	-	53,799	53,799	-	17,911	17,911
22	May-14	-	2,624	2,624	-	53,799	53,799	-	17,911	17,911
23	Jun-14	-	2,624	2,624	-	53,799	53,799	-	17,911	17,911
24	Jul-14	2,624	2,624	-	53,799	53,799	-	17,911	17,911	-
25	Aug-14	2,624	2,624	-	53,799	53,799	-	17,911	17,911	-
26	Sep-14	2,624	2,624	-	53,799	53,799	-	17,911	17,911	-
27	Total	7,872	31,486	23,615	161,398	645,591	484,193	53,734	214,937	161,202

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	2,624	2,624	-	17,911	17,911
30	Nov-13	-	5,248	5,248	-	35,823	35,823
31	Dec-13	-	7,872	7,872	-	53,734	53,734
32	Jan-14	-	10,495	10,495	-	71,646	71,646
33	Feb-14	-	13,119	13,119	-	89,557	89,557
34	Mar-14	-	15,743	15,743	-	107,468	107,468
35	Apr-14	-	18,367	18,367	-	125,380	125,380
36	May-14	-	20,991	20,991	-	143,291	143,291
37	Jun-14	-	23,615	23,615	-	161,202	161,202
38	Jul-14	2,624	26,238	23,615	17,911	179,114	161,202
39	Aug-14	5,248	28,862	23,615	35,823	197,025	161,202
40	Sep-14	7,872	31,486	23,615	53,734	214,937	161,202
41	13-mo. average	1,211	15,743	14,532	8,267	107,468	99,201

42	Depreciation Rate	2.53%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

14 ABN SBFT BRISTOL JUNCTION TRANSFORMER

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	220,276	220,276
2	Oct-13	-	220,276	220,276
3	Nov-13	-	220,276	220,276
4	Dec-13	-	220,276	220,276
5	Jan-14	-	220,276	220,276
6	Feb-14	-	220,276	220,276
7	Mar-14	-	220,276	220,276
8	Apr-14	-	220,276	220,276
9	May-14	-	220,276	220,276
10	Jun-14	-	220,276	220,276
11	Jul-14	-	220,276	220,276
12	Aug-14	-	220,276	220,276
13	Sep-14	293,701	220,276	(73,425)
14	13-mo. average	22,592	220,276	197,684

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	464	464	-	9,522	9,522	-	3,170	3,170
16	Nov-13	-	464	464	-	9,522	9,522	-	3,170	3,170
17	Dec-13	-	464	464	-	9,522	9,522	-	3,170	3,170
18	Jan-14	-	464	464	-	9,522	9,522	-	3,170	3,170
19	Feb-14	-	464	464	-	9,522	9,522	-	3,170	3,170
20	Mar-14	-	464	464	-	9,522	9,522	-	3,170	3,170
21	Apr-14	-	464	464	-	9,522	9,522	-	3,170	3,170
22	May-14	-	464	464	-	9,522	9,522	-	3,170	3,170
23	Jun-14	-	464	464	-	9,522	9,522	-	3,170	3,170
24	Jul-14	-	464	464	-	9,522	9,522	-	3,170	3,170
25	Aug-14	-	464	464	-	9,522	9,522	-	3,170	3,170
26	Sep-14	619	464	(155)	12,696	9,522	(3,174)	4,227	3,170	(1,057)
27	Total	619	5,573	4,954	12,696	114,268	101,572	4,227	38,043	33,816

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	464	464	-	3,170	3,170
30	Nov-13	-	929	929	-	6,341	6,341
31	Dec-13	-	1,393	1,393	-	9,511	9,511
32	Jan-14	-	1,858	1,858	-	12,681	12,681
33	Feb-14	-	2,322	2,322	-	15,851	15,851
34	Mar-14	-	2,786	2,786	-	19,022	19,022
35	Apr-14	-	3,251	3,251	-	22,192	22,192
36	May-14	-	3,715	3,715	-	25,362	25,362
37	Jun-14	-	4,180	4,180	-	28,532	28,532
38	Jul-14	-	4,644	4,644	-	31,703	31,703
39	Aug-14	-	5,109	5,109	-	34,873	34,873
40	Sep-14	619	5,573	4,954	4,227	38,043	33,816
41	13-mo. average	48	2,786	2,739	325	19,022	18,697

42	Depreciation Rate	2.53%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13, Column b: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Lines 1-13, Column c: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1, adjusted to remove 25% revenue producing
Lines 1-13, Column d: Column c less column b
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

12 ABN 29A Addl Circuit for Industrial Park

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	157,254	157,254
2	Oct-13	314,507	157,254	(157,253)
3	Nov-13	314,507	157,254	(157,253)
4	Dec-13	314,507	157,254	(157,253)
5	Jan-14	314,507	157,254	(157,253)
6	Feb-14	314,507	157,254	(157,253)
7	Mar-14	314,507	157,254	(157,253)
8	Apr-14	314,507	157,254	(157,253)
9	May-14	314,507	157,254	(157,253)
10	Jun-14	314,507	157,254	(157,253)
11	Jul-14	314,507	157,254	(157,253)
12	Aug-14	314,507	157,254	(157,253)
13	Sep-14	314,507	157,254	(157,253)
14	13-mo. average	290,314	157,254	(133,060)

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	663	332	(332)	13,596	6,798	(6,798)	4,526	2,263	(2,263)
16	Nov-13	663	332	(332)	13,596	6,798	(6,798)	4,526	2,263	(2,263)
17	Dec-13	663	332	(332)	13,596	6,798	(6,798)	4,526	2,263	(2,263)
18	Jan-14	663	332	(332)	13,596	6,798	(6,798)	4,526	2,263	(2,263)
19	Feb-14	663	332	(332)	13,596	6,798	(6,798)	4,526	2,263	(2,263)
20	Mar-14	663	332	(332)	13,596	6,798	(6,798)	4,526	2,263	(2,263)
21	Apr-14	663	332	(332)	13,596	6,798	(6,798)	4,526	2,263	(2,263)
22	May-14	663	332	(332)	13,596	6,798	(6,798)	4,526	2,263	(2,263)
23	Jun-14	663	332	(332)	13,596	6,798	(6,798)	4,526	2,263	(2,263)
24	Jul-14	663	332	(332)	13,596	6,798	(6,798)	4,526	2,263	(2,263)
25	Aug-14	663	332	(332)	13,596	6,798	(6,798)	4,526	2,263	(2,263)
26	Sep-14	663	332	(332)	13,596	6,798	(6,798)	4,526	2,263	(2,263)
27	Total	7,957	3,979	(3,979)	163,151	81,576	(81,575)	54,318	27,159	(27,159)

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	663	332	(332)	4,526	2,263	(2,263)
30	Nov-13	1,326	663	(663)	9,053	4,526	(4,526)
31	Dec-13	1,989	995	(995)	13,579	6,790	(6,790)
32	Jan-14	2,652	1,326	(1,326)	18,106	9,053	(9,053)
33	Feb-14	3,315	1,658	(1,658)	22,632	11,316	(11,316)
34	Mar-14	3,979	1,989	(1,989)	27,159	13,579	(13,579)
35	Apr-14	4,642	2,321	(2,321)	31,685	15,843	(15,843)
36	May-14	5,305	2,652	(2,652)	36,212	18,106	(18,106)
37	Jun-14	5,968	2,984	(2,984)	40,738	20,369	(20,369)
38	Jul-14	6,631	3,315	(3,315)	45,265	22,632	(22,632)
39	Aug-14	7,294	3,647	(3,647)	49,791	24,896	(24,896)
40	Sep-14	7,957	3,979	(3,979)	54,318	27,159	(27,159)
41	13-mo. average	3,979	1,989	(1,989)	27,159	13,579	(13,579)

42	Depreciation Rate	2.53%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Lines 1-13, Column c: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1, adjusted to remove 50% revenue producing
Lines 1-13, Column d: Column c less column b
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

13 YNK Line 16 Rebuild (34.5kV) 3 of 6

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	870,761	870,761
2	Oct-13	-	870,761	870,761
3	Nov-13	-	870,761	870,761
4	Dec-13	-	870,761	870,761
5	Jan-14	-	870,761	870,761
6	Feb-14	-	870,761	870,761
7	Mar-14	-	870,761	870,761
8	Apr-14	-	870,761	870,761
9	May-14	870,761	870,761	-
10	Jun-14	870,761	870,761	-
11	Jul-14	870,761	870,761	-
12	Aug-14	870,761	870,761	-
13	Sep-14	870,761	870,761	-
14	13-mo. average	334,908	870,761	535,853

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	3,374	3,374	-	37,642	37,642	-	11,994	11,994
16	Nov-13	-	3,374	3,374	-	37,642	37,642	-	11,994	11,994
17	Dec-13	-	3,374	3,374	-	37,642	37,642	-	11,994	11,994
18	Jan-14	-	3,374	3,374	-	37,642	37,642	-	11,994	11,994
19	Feb-14	-	3,374	3,374	-	37,642	37,642	-	11,994	11,994
20	Mar-14	-	3,374	3,374	-	37,642	37,642	-	11,994	11,994
21	Apr-14	-	3,374	3,374	-	37,642	37,642	-	11,994	11,994
22	May-14	3,374	3,374	-	37,642	37,642	-	11,994	11,994	-
23	Jun-14	3,374	3,374	-	37,642	37,642	-	11,994	11,994	-
24	Jul-14	3,374	3,374	-	37,642	37,642	-	11,994	11,994	-
25	Aug-14	3,374	3,374	-	37,642	37,642	-	11,994	11,994	-
26	Sep-14	3,374	3,374	-	37,642	37,642	-	11,994	11,994	-
27	Total	16,871	40,490	23,619	188,211	451,707	263,496	59,969	143,926	83,957

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	3,374	3,374	-	11,994	11,994
30	Nov-13	-	6,748	6,748	-	23,988	23,988
31	Dec-13	-	10,123	10,123	-	35,981	35,981
32	Jan-14	-	13,497	13,497	-	47,975	47,975
33	Feb-14	-	16,871	16,871	-	59,969	59,969
34	Mar-14	-	20,245	20,245	-	71,963	71,963
35	Apr-14	-	23,619	23,619	-	83,957	83,957
36	May-14	3,374	26,994	23,619	11,994	95,951	83,957
37	Jun-14	6,748	30,368	23,619	23,988	107,944	83,957
38	Jul-14	10,123	33,742	23,619	35,981	119,938	83,957
39	Aug-14	13,497	37,116	23,619	47,975	131,932	83,957
40	Sep-14	16,871	40,490	23,619	59,969	143,926	83,957
41	13-mo. average	3,893	20,245	16,352	13,839	71,963	58,124

42	Depreciation Rate	4.65%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit__(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

14 ABN OHPR GROTON 69KV REBUILD 5 MILES

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	523,891	523,891
2	Oct-13	-	523,891	523,891
3	Nov-13	-	523,891	523,891
4	Dec-13	-	523,891	523,891
5	Jan-14	-	523,891	523,891
6	Feb-14	-	523,891	523,891
7	Mar-14	-	523,891	523,891
8	Apr-14	-	523,891	523,891
9	May-14	-	523,891	523,891
10	Jun-14	523,891	523,891	-
11	Jul-14	523,891	523,891	-
12	Aug-14	523,891	523,891	-
13	Sep-14	523,891	523,891	-
14	13-mo. average	174,630	523,891	362,694

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	2,030	2,030	-	22,647	22,647	-	7,216	7,216
16	Nov-13	-	2,030	2,030	-	22,647	22,647	-	7,216	7,216
17	Dec-13	-	2,030	2,030	-	22,647	22,647	-	7,216	7,216
18	Jan-14	-	2,030	2,030	-	22,647	22,647	-	7,216	7,216
19	Feb-14	-	2,030	2,030	-	22,647	22,647	-	7,216	7,216
20	Mar-14	-	2,030	2,030	-	22,647	22,647	-	7,216	7,216
21	Apr-14	-	2,030	2,030	-	22,647	22,647	-	7,216	7,216
22	May-14	-	2,030	2,030	-	22,647	22,647	-	7,216	7,216
23	Jun-14	2,030	2,030	-	22,647	22,647	-	7,216	7,216	-
24	Jul-14	2,030	2,030	-	22,647	22,647	-	7,216	7,216	-
25	Aug-14	2,030	2,030	-	22,647	22,647	-	7,216	7,216	-
26	Sep-14	2,030	2,030	-	22,647	22,647	-	7,216	7,216	-
27	Total	8,120	24,361	16,241	90,589	271,768	181,179	28,864	86,593	57,728

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	2,030	2,030	-	7,216	7,216
30	Nov-13	-	4,060	4,060	-	14,432	14,432
31	Dec-13	-	6,090	6,090	-	21,648	21,648
32	Jan-14	-	8,120	8,120	-	28,864	28,864
33	Feb-14	-	10,150	10,150	-	36,080	36,080
34	Mar-14	-	12,180	12,180	-	43,296	43,296
35	Apr-14	-	14,211	14,211	-	50,512	50,512
36	May-14	-	16,241	16,241	-	57,728	57,728
37	Jun-14	2,030	18,271	16,241	7,216	64,944	57,728
38	Jul-14	4,060	20,301	16,241	14,432	72,161	57,728
39	Aug-14	6,090	22,331	16,241	21,648	79,377	57,728
40	Sep-14	8,120	24,361	16,241	28,864	86,593	57,728
41	13-mo. average	1,562	12,180	10,619	5,551	43,296	37,746

42	Depreciation Rate	4.65%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

13 MIT 86 Mitchell City Loop (Line 86) R

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	286,357	286,357
2	Oct-13	-	286,357	286,357
3	Nov-13	286,357	286,357	-
4	Dec-13	286,357	286,357	-
5	Jan-14	286,357	286,357	-
6	Feb-14	286,357	286,357	-
7	Mar-14	286,357	286,357	-
8	Apr-14	286,357	286,357	-
9	May-14	286,357	286,357	-
10	Jun-14	286,357	286,357	-
11	Jul-14	286,357	286,357	-
12	Aug-14	286,357	286,357	-
13	Sep-14	286,357	286,357	-
14	13-mo. average	242,302	286,357	44,055

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES				
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)		
15	Oct-13	-	1,110	1,110	-	12,379	12,379	-	3,944	3,944	3,944
16	Nov-13	1,110	1,110	-	12,379	12,379	-	3,944	3,944	-	
17	Dec-13	1,110	1,110	-	12,379	12,379	-	3,944	3,944	-	
18	Jan-14	1,110	1,110	-	12,379	12,379	-	3,944	3,944	-	
19	Feb-14	1,110	1,110	-	12,379	12,379	-	3,944	3,944	-	
20	Mar-14	1,110	1,110	-	12,379	12,379	-	3,944	3,944	-	
21	Apr-14	1,110	1,110	-	12,379	12,379	-	3,944	3,944	-	
22	May-14	1,110	1,110	-	12,379	12,379	-	3,944	3,944	-	
23	Jun-14	1,110	1,110	-	12,379	12,379	-	3,944	3,944	-	
24	Jul-14	1,110	1,110	-	12,379	12,379	-	3,944	3,944	-	
25	Aug-14	1,110	1,110	-	12,379	12,379	-	3,944	3,944	-	
26	Sep-14	1,110	1,110	-	12,379	12,379	-	3,944	3,944	-	
27	Total	12,206	13,316	1,110	136,169	148,548	12,379	43,387	47,331	3,944	

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	1,110	1,110	-	3,944	3,944
30	Nov-13	1,110	2,219	1,110	3,944	7,889	3,944
31	Dec-13	2,219	3,329	1,110	7,889	11,833	3,944
32	Jan-14	3,329	4,439	1,110	11,833	15,777	3,944
33	Feb-14	4,439	5,548	1,110	15,777	19,721	3,944
34	Mar-14	5,548	6,658	1,110	19,721	23,666	3,944
35	Apr-14	6,658	7,767	1,110	23,666	27,610	3,944
36	May-14	7,767	8,877	1,110	27,610	31,554	3,944
37	Jun-14	8,877	9,987	1,110	31,554	35,498	3,944
38	Jul-14	9,987	11,096	1,110	35,498	39,443	3,944
39	Aug-14	11,096	12,206	1,110	39,443	43,387	3,944
40	Sep-14	12,206	13,316	1,110	43,387	47,331	3,944
41	13-mo. average	5,634	6,658	1,024	20,025	23,666	3,641

42	Depreciation Rate	4.65%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

Transmission Line 30 Work - 2013

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	2,958,243	2,958,243
2	Oct-13	-	2,958,243	2,958,243
3	Nov-13	-	2,958,243	2,958,243
4	Dec-13	3,286,937	2,958,243	(328,694)
5	Jan-14	3,286,937	2,958,243	(328,694)
6	Feb-14	3,286,937	2,958,243	(328,694)
7	Mar-14	3,286,937	2,958,243	(328,694)
8	Apr-14	3,286,937	2,958,243	(328,694)
9	May-14	3,286,937	2,958,243	(328,694)
10	Jun-14	3,286,937	2,958,243	(328,694)
11	Jul-14	3,286,937	2,958,243	(328,694)
12	Aug-14	3,286,937	2,958,243	(328,694)
13	Sep-14	3,286,937	2,958,243	(328,694)
14	13-mo. average	2,528,413	2,958,243	429,830

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	6,927	6,927	-	127,882	127,882	-	42,334	42,334
16	Nov-13	-	6,927	6,927	-	127,882	127,882	-	42,334	42,334
17	Dec-13	7,697	6,927	(770)	142,092	127,882	(14,209)	47,038	42,334	(4,704)
18	Jan-14	7,697	6,927	(770)	142,092	127,882	(14,209)	47,038	42,334	(4,704)
19	Feb-14	7,697	6,927	(770)	142,092	127,882	(14,209)	47,038	42,334	(4,704)
20	Mar-14	7,697	6,927	(770)	142,092	127,882	(14,209)	47,038	42,334	(4,704)
21	Apr-14	7,697	6,927	(770)	142,092	127,882	(14,209)	47,038	42,334	(4,704)
22	May-14	7,697	6,927	(770)	142,092	127,882	(14,209)	47,038	42,334	(4,704)
23	Jun-14	7,697	6,927	(770)	142,092	127,882	(14,209)	47,038	42,334	(4,704)
24	Jul-14	7,697	6,927	(770)	142,092	127,882	(14,209)	47,038	42,334	(4,704)
25	Aug-14	7,697	6,927	(770)	142,092	127,882	(14,209)	47,038	42,334	(4,704)
26	Sep-14	7,697	6,927	(770)	142,092	127,882	(14,209)	47,038	42,334	(4,704)
27	Total	76,969	83,127	6,158	1,420,915	1,534,589	113,673	470,381	508,012	37,630

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	6,927	6,927	-	42,334	42,334
30	Nov-13	-	13,854	13,854	-	84,669	84,669
31	Dec-13	7,697	20,782	13,085	47,038	127,003	79,965
32	Jan-14	15,394	27,709	12,315	94,076	169,337	75,261
33	Feb-14	23,091	34,636	11,545	141,114	211,672	70,557
34	Mar-14	30,788	41,563	10,776	188,152	254,006	65,853
35	Apr-14	38,485	48,491	10,006	235,191	296,340	61,150
36	May-14	46,181	55,418	9,236	282,229	338,674	56,446
37	Jun-14	53,878	62,345	8,467	329,267	381,009	51,742
38	Jul-14	61,575	69,272	7,697	376,305	423,343	47,038
39	Aug-14	69,272	76,199	6,927	423,343	465,677	42,334
40	Sep-14	76,969	83,127	6,158	470,381	508,012	37,630
41	13-mo. average	32,564	41,563	8,999	199,007	254,006	54,998

42	Depreciation Rate	2.81%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Lines 1-13, Column c: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1, adjusted to remove 10% revenue producing
Lines 1-13, Column d: Column c less column b
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

13 YNK 226 Freeman 25kV Rebuild

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	297,398	297,398
2	Oct-13	-	297,398	297,398
3	Nov-13	-	297,398	297,398
4	Dec-13	297,398	297,398	-
5	Jan-14	297,398	297,398	-
6	Feb-14	297,398	297,398	-
7	Mar-14	297,398	297,398	-
8	Apr-14	297,398	297,398	-
9	May-14	297,398	297,398	-
10	Jun-14	297,398	297,398	-
11	Jul-14	297,398	297,398	-
12	Aug-14	297,398	297,398	-
13	Sep-14	297,398	297,398	-
14	13-mo. average	228,768	297,398	68,630

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	1,336	1,336	-	12,856	12,856	-	4,032	4,032
16	Nov-13	-	1,336	1,336	-	12,856	12,856	-	4,032	4,032
17	Dec-13	1,336	1,336	-	12,856	12,856	-	4,032	4,032	-
18	Jan-14	1,336	1,336	-	12,856	12,856	-	4,032	4,032	-
19	Feb-14	1,336	1,336	-	12,856	12,856	-	4,032	4,032	-
20	Mar-14	1,336	1,336	-	12,856	12,856	-	4,032	4,032	-
21	Apr-14	1,336	1,336	-	12,856	12,856	-	4,032	4,032	-
22	May-14	1,336	1,336	-	12,856	12,856	-	4,032	4,032	-
23	Jun-14	1,336	1,336	-	12,856	12,856	-	4,032	4,032	-
24	Jul-14	1,336	1,336	-	12,856	12,856	-	4,032	4,032	-
25	Aug-14	1,336	1,336	-	12,856	12,856	-	4,032	4,032	-
26	Sep-14	1,336	1,336	-	12,856	12,856	-	4,032	4,032	-
27	Total	13,358	16,030	2,672	128,563	154,275	25,713	40,322	48,386	8,064

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	1,336	1,336	-	4,032	4,032
30	Nov-13	-	2,672	2,672	-	8,064	8,064
31	Dec-13	1,336	4,007	2,672	4,032	12,096	8,064
32	Jan-14	2,672	5,343	2,672	8,064	16,129	8,064
33	Feb-14	4,007	6,679	2,672	12,096	20,161	8,064
34	Mar-14	5,343	8,015	2,672	16,129	24,193	8,064
35	Apr-14	6,679	9,351	2,672	20,161	28,225	8,064
36	May-14	8,015	10,687	2,672	24,193	32,257	8,064
37	Jun-14	9,351	12,022	2,672	28,225	36,289	8,064
38	Jul-14	10,687	13,358	2,672	32,257	40,322	8,064
39	Aug-14	12,022	14,694	2,672	36,289	44,354	8,064
40	Sep-14	13,358	16,030	2,672	40,322	48,386	8,064
41	13-mo. average	5,652	8,015	2,363	17,059	24,193	7,134

42	Depreciation Rate	5.39%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit__(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

13 ABN 104A Bristol Substation Rebuild

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	438,793	438,793
2	Oct-13	-	438,793	438,793
3	Nov-13	438,793	438,793	-
4	Dec-13	438,793	438,793	-
5	Jan-14	438,793	438,793	-
6	Feb-14	438,793	438,793	-
7	Mar-14	438,793	438,793	-
8	Apr-14	438,793	438,793	-
9	May-14	438,793	438,793	-
10	Jun-14	438,793	438,793	-
11	Jul-14	438,793	438,793	-
12	Aug-14	438,793	438,793	-
13	Sep-14	438,793	438,793	-
14	13-mo. average	371,286	438,793	67,507

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	951	951	-	18,969	18,969	-	6,306	6,306
16	Nov-13	951	951	-	18,969	18,969	-	6,306	6,306	-
17	Dec-13	951	951	-	18,969	18,969	-	6,306	6,306	-
18	Jan-14	951	951	-	18,969	18,969	-	6,306	6,306	-
19	Feb-14	951	951	-	18,969	18,969	-	6,306	6,306	-
20	Mar-14	951	951	-	18,969	18,969	-	6,306	6,306	-
21	Apr-14	951	951	-	18,969	18,969	-	6,306	6,306	-
22	May-14	951	951	-	18,969	18,969	-	6,306	6,306	-
23	Jun-14	951	951	-	18,969	18,969	-	6,306	6,306	-
24	Jul-14	951	951	-	18,969	18,969	-	6,306	6,306	-
25	Aug-14	951	951	-	18,969	18,969	-	6,306	6,306	-
26	Sep-14	951	951	-	18,969	18,969	-	6,306	6,306	-
27	Total	10,458	11,409	951	208,655	227,624	18,969	69,369	75,675	6,306

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	951	951	-	6,306	6,306
30	Nov-13	951	1,901	951	6,306	12,613	6,306
31	Dec-13	1,901	2,852	951	12,613	18,919	6,306
32	Jan-14	2,852	3,803	951	18,919	25,225	6,306
33	Feb-14	3,803	4,754	951	25,225	31,531	6,306
34	Mar-14	4,754	5,704	951	31,531	37,838	6,306
35	Apr-14	5,704	6,655	951	37,838	44,144	6,306
36	May-14	6,655	7,606	951	44,144	50,450	6,306
37	Jun-14	7,606	8,556	951	50,450	56,757	6,306
38	Jul-14	8,556	9,507	951	56,757	63,063	6,306
39	Aug-14	9,507	10,458	951	63,063	69,369	6,306
40	Sep-14	10,458	11,409	951	69,369	75,675	6,306
41	13-mo. average	4,827	5,704	878	32,016	37,838	5,821

42	Depreciation Rate	2.60%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

13 ABN 103C Andover Junction Sub TX Upgr

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	197,134	197,134
2	Oct-13	-	197,134	197,134
3	Nov-13	-	197,134	197,134
4	Dec-13	262,845	197,134	(65,711)
5	Jan-14	262,845	197,134	(65,711)
6	Feb-14	262,845	197,134	(65,711)
7	Mar-14	262,845	197,134	(65,711)
8	Apr-14	262,845	197,134	(65,711)
9	May-14	262,845	197,134	(65,711)
10	Jun-14	262,845	197,134	(65,711)
11	Jul-14	262,845	197,134	(65,711)
12	Aug-14	262,845	197,134	(65,711)
13	Sep-14	262,845	197,134	(65,711)
14	13-mo. average	202,188	197,134	(5,054)

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	427	427	-	8,522	8,522	-	2,833	2,833
16	Nov-13	-	427	427	-	8,522	8,522	-	2,833	2,833
17	Dec-13	569	427	(142)	11,363	8,522	(2,841)	3,778	2,833	(944)
18	Jan-14	569	427	(142)	11,363	8,522	(2,841)	3,778	2,833	(944)
19	Feb-14	569	427	(142)	11,363	8,522	(2,841)	3,778	2,833	(944)
20	Mar-14	569	427	(142)	11,363	8,522	(2,841)	3,778	2,833	(944)
21	Apr-14	569	427	(142)	11,363	8,522	(2,841)	3,778	2,833	(944)
22	May-14	569	427	(142)	11,363	8,522	(2,841)	3,778	2,833	(944)
23	Jun-14	569	427	(142)	11,363	8,522	(2,841)	3,778	2,833	(944)
24	Jul-14	569	427	(142)	11,363	8,522	(2,841)	3,778	2,833	(944)
25	Aug-14	569	427	(142)	11,363	8,522	(2,841)	3,778	2,833	(944)
26	Sep-14	569	427	(142)	11,363	8,522	(2,841)	3,778	2,833	(944)
27	Total	5,695	5,125	(569)	113,626	102,263	(11,362)	37,776	33,998	(3,778)

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	427	427	-	2,833	2,833
30	Nov-13	-	854	854	-	5,666	5,666
31	Dec-13	569	1,281	712	3,778	8,500	4,722
32	Jan-14	1,139	1,708	569	7,555	11,333	3,778
33	Feb-14	1,708	2,136	427	11,333	14,166	2,833
34	Mar-14	2,278	2,563	285	15,110	16,999	1,889
35	Apr-14	2,847	2,990	142	18,888	19,832	944
36	May-14	3,417	3,417	0	22,665	22,665	0
37	Jun-14	3,986	3,844	(142)	26,443	25,499	(944)
38	Jul-14	4,556	4,271	(285)	30,221	28,332	(1,889)
39	Aug-14	5,125	4,698	(427)	33,998	31,165	(2,833)
40	Sep-14	5,695	5,125	(569)	37,776	33,998	(3,778)
41	13-mo. average	2,409	2,563	153	15,982	16,999	1,017

42	Depreciation Rate	2.60%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Lines 1-13, Column c: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1, adjusted to remove 25% revenue producing
Lines 1-13, Column d: Column c less column b
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

12 ABN Webster Distribution Rebuild

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	276,619	276,619
2	Oct-13	-	276,619	276,619
3	Nov-13	-	276,619	276,619
4	Dec-13	276,619	276,619	-
5	Jan-14	276,619	276,619	-
6	Feb-14	276,619	276,619	-
7	Mar-14	276,619	276,619	-
8	Apr-14	276,619	276,619	-
9	May-14	276,619	276,619	-
10	Jun-14	276,619	276,619	-
11	Jul-14	276,619	276,619	-
12	Aug-14	276,619	276,619	-
13	Sep-14	276,619	276,619	-
14	13-mo. average	212,784	276,619	63,835

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	1,242	1,242	-	11,958	11,958	-	3,750	3,750
16	Nov-13	-	1,242	1,242	-	11,958	11,958	-	3,750	3,750
17	Dec-13	1,242	1,242	-	11,958	11,958	-	3,750	3,750	-
18	Jan-14	1,242	1,242	-	11,958	11,958	-	3,750	3,750	-
19	Feb-14	1,242	1,242	-	11,958	11,958	-	3,750	3,750	-
20	Mar-14	1,242	1,242	-	11,958	11,958	-	3,750	3,750	-
21	Apr-14	1,242	1,242	-	11,958	11,958	-	3,750	3,750	-
22	May-14	1,242	1,242	-	11,958	11,958	-	3,750	3,750	-
23	Jun-14	1,242	1,242	-	11,958	11,958	-	3,750	3,750	-
24	Jul-14	1,242	1,242	-	11,958	11,958	-	3,750	3,750	-
25	Aug-14	1,242	1,242	-	11,958	11,958	-	3,750	3,750	-
26	Sep-14	1,242	1,242	-	11,958	11,958	-	3,750	3,750	-
27	Total	12,425	14,910	2,485	119,580	143,496	23,916	37,504	45,005	7,501

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	1,242	1,242	-	3,750	3,750
30	Nov-13	-	2,485	2,485	-	7,501	7,501
31	Dec-13	1,242	3,727	2,485	3,750	11,251	7,501
32	Jan-14	2,485	4,970	2,485	7,501	15,002	7,501
33	Feb-14	3,727	6,212	2,485	11,251	18,752	7,501
34	Mar-14	4,970	7,455	2,485	15,002	22,503	7,501
35	Apr-14	6,212	8,697	2,485	18,752	26,253	7,501
36	May-14	7,455	9,940	2,485	22,503	30,003	7,501
37	Jun-14	8,697	11,182	2,485	26,253	33,754	7,501
38	Jul-14	9,940	12,425	2,485	30,003	37,504	7,501
39	Aug-14	11,182	13,667	2,485	33,754	41,255	7,501
40	Sep-14	12,425	14,910	2,485	37,504	45,005	7,501
41	13-mo. average	5,257	7,455	2,198	15,867	22,503	6,635

42	Depreciation Rate	5.39%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

13 HUR June Wind Storm

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	250,254	250,254
2	Oct-13	-	250,254	250,254
3	Nov-13	-	250,254	250,254
4	Dec-13	250,254	250,254	-
5	Jan-14	250,254	250,254	-
6	Feb-14	250,254	250,254	-
7	Mar-14	250,254	250,254	-
8	Apr-14	250,254	250,254	-
9	May-14	250,254	250,254	-
10	Jun-14	250,254	250,254	-
11	Jul-14	250,254	250,254	-
12	Aug-14	250,254	250,254	-
13	Sep-14	250,254	250,254	-
14	13-mo. average	192,503	250,254	57,751

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	1,124	1,124	-	10,818	10,818	-	3,393	3,393
16	Nov-13	-	1,124	1,124	-	10,818	10,818	-	3,393	3,393
17	Dec-13	1,124	1,124	-	10,818	10,818	-	3,393	3,393	-
18	Jan-14	1,124	1,124	-	10,818	10,818	-	3,393	3,393	-
19	Feb-14	1,124	1,124	-	10,818	10,818	-	3,393	3,393	-
20	Mar-14	1,124	1,124	-	10,818	10,818	-	3,393	3,393	-
21	Apr-14	1,124	1,124	-	10,818	10,818	-	3,393	3,393	-
22	May-14	1,124	1,124	-	10,818	10,818	-	3,393	3,393	-
23	Jun-14	1,124	1,124	-	10,818	10,818	-	3,393	3,393	-
24	Jul-14	1,124	1,124	-	10,818	10,818	-	3,393	3,393	-
25	Aug-14	1,124	1,124	-	10,818	10,818	-	3,393	3,393	-
26	Sep-14	1,124	1,124	-	10,818	10,818	-	3,393	3,393	-
27	Total	11,241	13,489	2,248	108,183	129,819	21,637	33,930	40,716	6,786

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	1,124	1,124	-	3,393	3,393
30	Nov-13	-	2,248	2,248	-	6,786	6,786
31	Dec-13	1,124	3,372	2,248	3,393	10,179	6,786
32	Jan-14	2,248	4,496	2,248	6,786	13,572	6,786
33	Feb-14	3,372	5,620	2,248	10,179	16,965	6,786
34	Mar-14	4,496	6,744	2,248	13,572	20,358	6,786
35	Apr-14	5,620	7,868	2,248	16,965	23,751	6,786
36	May-14	6,744	8,992	2,248	20,358	27,144	6,786
37	Jun-14	7,868	10,117	2,248	23,751	30,537	6,786
38	Jul-14	8,992	11,241	2,248	27,144	33,930	6,786
39	Aug-14	10,117	12,365	2,248	30,537	37,323	6,786
40	Sep-14	11,241	13,489	2,248	33,930	40,716	6,786
41	13-mo. average	4,756	6,744	1,989	14,355	20,358	6,003

42	Depreciation Rate	5.39%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

14 MIT OHCU Ethan Rebuild and WYE

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	289,452	289,452
2	Oct-13	-	289,452	289,452
3	Nov-13	-	289,452	289,452
4	Dec-13	-	289,452	289,452
5	Jan-14	-	289,452	289,452
6	Feb-14	-	289,452	289,452
7	Mar-14	-	289,452	289,452
8	Apr-14	-	289,452	289,452
9	May-14	-	289,452	289,452
10	Jun-14	-	289,452	289,452
11	Jul-14	289,452	289,452	-
12	Aug-14	289,452	289,452	-
13	Sep-14	289,452	289,452	-
14	13-mo. average	66,797	289,452	222,655

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	1,300	1,300	-	12,513	12,513	-	3,924	3,924
16	Nov-13	-	1,300	1,300	-	12,513	12,513	-	3,924	3,924
17	Dec-13	-	1,300	1,300	-	12,513	12,513	-	3,924	3,924
18	Jan-14	-	1,300	1,300	-	12,513	12,513	-	3,924	3,924
19	Feb-14	-	1,300	1,300	-	12,513	12,513	-	3,924	3,924
20	Mar-14	-	1,300	1,300	-	12,513	12,513	-	3,924	3,924
21	Apr-14	-	1,300	1,300	-	12,513	12,513	-	3,924	3,924
22	May-14	-	1,300	1,300	-	12,513	12,513	-	3,924	3,924
23	Jun-14	-	1,300	1,300	-	12,513	12,513	-	3,924	3,924
24	Jul-14	1,300	1,300	-	12,513	12,513	-	3,924	3,924	-
25	Aug-14	1,300	1,300	-	12,513	12,513	-	3,924	3,924	-
26	Sep-14	1,300	1,300	-	12,513	12,513	-	3,924	3,924	-
27	Total	3,900	15,601	11,701	37,538	150,153	112,615	11,773	47,093	35,320

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	1,300	1,300	-	3,924	3,924
30	Nov-13	-	2,600	2,600	-	7,849	7,849
31	Dec-13	-	3,900	3,900	-	11,773	11,773
32	Jan-14	-	5,200	5,200	-	15,698	15,698
33	Feb-14	-	6,501	6,501	-	19,622	19,622
34	Mar-14	-	7,801	7,801	-	23,547	23,547
35	Apr-14	-	9,101	9,101	-	27,471	27,471
36	May-14	-	10,401	10,401	-	31,395	31,395
37	Jun-14	-	11,701	11,701	-	35,320	35,320
38	Jul-14	1,300	13,001	11,701	3,924	39,244	35,320
39	Aug-14	2,600	14,301	11,701	7,849	43,169	35,320
40	Sep-14	3,900	15,601	11,701	11,773	47,093	35,320
41	13-mo. average	600	7,801	7,201	1,811	23,547	21,735

42	Depreciation Rate	5.39%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

14 Electric Meters Blanket Projects

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	272,918	272,918
2	Oct-13	-	272,918	272,918
3	Nov-13	-	272,918	272,918
4	Dec-13	-	272,918	272,918
5	Jan-14	24,649	272,918	248,269
6	Feb-14	133,564	272,918	139,354
7	Mar-14	191,754	272,918	81,164
8	Apr-14	239,207	272,918	33,711
9	May-14	258,230	272,918	14,688
10	Jun-14	313,347	272,918	(40,429)
11	Jul-14	337,677	272,918	(64,759)
12	Aug-14	374,055	272,918	(101,137)
13	Sep-14	389,883	272,918	(116,965)
14	13-mo. average	174,028	272,918	98,890

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	1,130	1,130	-	11,798	11,798	-	3,734	3,734
16	Nov-13	-	1,130	1,130	-	11,798	11,798	-	3,734	3,734
17	Dec-13	-	1,130	1,130	-	11,798	11,798	-	3,734	3,734
18	Jan-14	102	1,130	1,028	1,066	11,798	10,732	337	3,734	3,396
19	Feb-14	553	1,130	577	5,774	11,798	6,024	1,827	3,734	1,906
20	Mar-14	794	1,130	336	8,289	11,798	3,509	2,623	3,734	1,110
21	Apr-14	991	1,130	140	10,341	11,798	1,457	3,273	3,734	461
22	May-14	1,070	1,130	61	11,163	11,798	635	3,533	3,734	201
23	Jun-14	1,298	1,130	(167)	13,546	11,798	(1,748)	4,287	3,734	(553)
24	Jul-14	1,399	1,130	(268)	14,597	11,798	(2,799)	4,620	3,734	(886)
25	Aug-14	1,549	1,130	(419)	16,170	11,798	(4,372)	5,117	3,734	(1,384)
26	Sep-14	1,615	1,130	(484)	16,854	11,798	(5,056)	5,334	3,734	(1,600)
27	Total	9,370	13,564	4,194	97,800	141,576	43,776	30,951	44,804	13,854

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	1,130	1,130	-	3,734	3,734
30	Nov-13	-	2,261	2,261	-	7,467	7,467
31	Dec-13	-	3,391	3,391	-	11,201	11,201
32	Jan-14	102	4,521	4,419	337	14,935	14,598
33	Feb-14	655	5,652	4,996	2,164	18,668	16,504
34	Mar-14	1,449	6,782	5,333	4,788	22,402	17,614
35	Apr-14	2,440	7,912	5,472	8,060	26,136	18,076
36	May-14	3,510	9,043	5,533	11,593	29,870	18,276
37	Jun-14	4,807	10,173	5,366	15,880	33,603	17,723
38	Jul-14	6,206	11,303	5,097	20,499	37,337	16,837
39	Aug-14	7,755	12,434	4,678	25,617	41,071	15,454
40	Sep-14	9,370	13,564	4,194	30,951	44,804	13,854
41	13-mo. average	2,792	6,782	3,990	9,222	22,402	13,180

42	Depreciation Rate	4.97%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13, Column b: Company's Updated Response to Staff DR 5-23 on 7/28/15
Lines 1-13, Column c: Company's Updated Response to Staff DR 5-23 on 7/28/15, adjusted to remove 30% revenue producing
Lines 1-13, Column d: Column c less column b
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Company's Updated Response to Staff DR 5-23 on 7/28/15
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

14 Distribution Line Transformers Blanket Project

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	253,026	253,026
2	Oct-13	-	253,026	253,026
3	Nov-13	-	253,026	253,026
4	Dec-13	-	253,026	253,026
5	Jan-14	55,501	253,026	197,525
6	Feb-14	107,621	253,026	145,405
7	Mar-14	110,711	253,026	142,315
8	Apr-14	151,442	253,026	101,584
9	May-14	154,665	253,026	98,361
10	Jun-14	361,465	253,026	(108,439)
11	Jul-14	361,465	253,026	(108,439)
12	Aug-14	361,465	253,026	(108,439)
13	Sep-14	361,465	253,026	(108,439)
14	13-mo. average	155,831	253,026	97,195

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	464	464	-	10,938	10,938	-	3,666	3,666
16	Nov-13	-	464	464	-	10,938	10,938	-	3,666	3,666
17	Dec-13	-	464	464	-	10,938	10,938	-	3,666	3,666
18	Jan-14	102	464	362	2,399	10,938	8,539	804	3,666	2,862
19	Feb-14	197	464	267	4,652	10,938	6,286	1,559	3,666	2,107
20	Mar-14	203	464	261	4,786	10,938	6,152	1,604	3,666	2,062
21	Apr-14	278	464	186	6,547	10,938	4,391	2,194	3,666	1,472
22	May-14	284	464	180	6,686	10,938	4,252	2,241	3,666	1,425
23	Jun-14	663	464	(199)	15,626	10,938	(4,688)	5,237	3,666	(1,571)
24	Jul-14	663	464	(199)	15,626	10,938	(4,688)	5,237	3,666	(1,571)
25	Aug-14	663	464	(199)	15,626	10,938	(4,688)	5,237	3,666	(1,571)
26	Sep-14	663	464	(199)	15,626	10,938	(4,688)	5,237	3,666	(1,571)
27	Total	3,714	5,567	1,853	87,574	131,257	43,684	29,351	43,992	14,641

Month-Year (a)	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	464	464	-	3,666	3,666
30	Nov-13	-	928	928	-	7,332	7,332
31	Dec-13	-	1,392	1,392	-	10,998	10,998
32	Jan-14	102	1,856	1,754	804	14,664	13,860
33	Feb-14	299	2,319	2,020	2,363	18,330	15,966
34	Mar-14	502	2,783	2,281	3,967	21,996	18,028
35	Apr-14	780	3,247	2,467	6,162	25,662	19,500
36	May-14	1,063	3,711	2,648	8,402	29,328	20,925
37	Jun-14	1,726	4,175	2,449	13,640	32,994	19,354
38	Jul-14	2,389	4,639	2,250	18,877	36,660	17,783
39	Aug-14	3,051	5,103	2,051	24,114	40,326	16,212
40	Sep-14	3,714	5,567	1,853	29,351	43,992	14,641
41	13-mo. average	1,048	2,783	1,735	8,283	21,996	13,713

42	Depreciation Rate	2.20%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13, Column b: Company's Updated Response to Staff DR 5-23 on 7/28/15
Lines 1-13, Column c: Company's Updated Response to Staff DR 5-23 on 7/28/15, adjusted to remove 30% revenue producing
Lines 1-13, Column d: Column c less column b
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Company's Updated Response to Staff DR 5-23 on 7/28/15
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

13 FMS SD MIT Armour Warehouse Project

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	307,018	307,018
2	Oct-13	-	307,018	307,018
3	Nov-13	307,018	307,018	-
4	Dec-13	307,018	307,018	-
5	Jan-14	307,018	307,018	-
6	Feb-14	307,018	307,018	-
7	Mar-14	307,018	307,018	-
8	Apr-14	307,018	307,018	-
9	May-14	307,018	307,018	-
10	Jun-14	307,018	307,018	-
11	Jul-14	307,018	307,018	-
12	Aug-14	307,018	307,018	-
13	Sep-14	307,018	307,018	-
14	13-mo. average	259,784	307,018	47,234

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	522	522	-	13,272	13,272	-	4,463	4,463
16	Nov-13	522	522	-	13,272	13,272	-	4,463	4,463	-
17	Dec-13	522	522	-	13,272	13,272	-	4,463	4,463	-
18	Jan-14	522	522	-	13,272	13,272	-	4,463	4,463	-
19	Feb-14	522	522	-	13,272	13,272	-	4,463	4,463	-
20	Mar-14	522	522	-	13,272	13,272	-	4,463	4,463	-
21	Apr-14	522	522	-	13,272	13,272	-	4,463	4,463	-
22	May-14	522	522	-	13,272	13,272	-	4,463	4,463	-
23	Jun-14	522	522	-	13,272	13,272	-	4,463	4,463	-
24	Jul-14	522	522	-	13,272	13,272	-	4,463	4,463	-
25	Aug-14	522	522	-	13,272	13,272	-	4,463	4,463	-
26	Sep-14	522	522	-	13,272	13,272	-	4,463	4,463	-
27	Total	5,741	6,263	522	145,993	159,266	13,272	49,088	53,551	4,463

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	522	522	-	4,463	4,463
30	Nov-13	522	1,044	522	4,463	8,925	4,463
31	Dec-13	1,044	1,566	522	8,925	13,388	4,463
32	Jan-14	1,566	2,088	522	13,388	17,850	4,463
33	Feb-14	2,088	2,610	522	17,850	22,313	4,463
34	Mar-14	2,610	3,132	522	22,313	26,775	4,463
35	Apr-14	3,132	3,654	522	26,775	31,238	4,463
36	May-14	3,654	4,175	522	31,238	35,701	4,463
37	Jun-14	4,175	4,697	522	35,701	40,163	4,463
38	Jul-14	4,697	5,219	522	40,163	44,626	4,463
39	Aug-14	5,219	5,741	522	44,626	49,088	4,463
40	Sep-14	5,741	6,263	522	49,088	53,551	4,463
41	13-mo. average	2,650	3,132	482	22,656	26,775	4,119

42	Depreciation Rate	2.04%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit___(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15

12 InService Mobile Workforce Software/Hardware

Line	Month-Year (a)	PLANT IN SERVICE		
		Per Books (b)	Annualized (c)	Difference (d)
1	Sep-13	-	343,602	343,602
2	Oct-13	-	343,602	343,602
3	Nov-13	-	343,602	343,602
4	Dec-13	-	343,602	343,602
5	Jan-14	-	343,602	343,602
6	Feb-14	-	343,602	343,602
7	Mar-14	-	343,602	343,602
8	Apr-14	-	343,602	343,602
9	May-14	-	343,602	343,602
10	Jun-14	-	343,602	343,602
11	Jul-14	-	343,602	343,602
12	Aug-14	-	343,602	343,602
13	Sep-14	343,602	343,602	-
14	13-mo. average	26,431	343,602	317,171

Month-Year (a)	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (e)	Annualized (f)	Difference (g)	Per Books (h)	Annualized (i)	Difference (j)	
15	Oct-13	-	5,727	5,727	-	14,854	14,854	-	3,194	3,194
16	Nov-13	-	5,727	5,727	-	14,854	14,854	-	3,194	3,194
17	Dec-13	-	5,727	5,727	-	14,854	14,854	-	3,194	3,194
18	Jan-14	-	5,727	5,727	-	14,854	14,854	-	3,194	3,194
19	Feb-14	-	5,727	5,727	-	14,854	14,854	-	3,194	3,194
20	Mar-14	-	5,727	5,727	-	14,854	14,854	-	3,194	3,194
21	Apr-14	-	5,727	5,727	-	14,854	14,854	-	3,194	3,194
22	May-14	-	5,727	5,727	-	14,854	14,854	-	3,194	3,194
23	Jun-14	-	5,727	5,727	-	14,854	14,854	-	3,194	3,194
24	Jul-14	-	5,727	5,727	-	14,854	14,854	-	3,194	3,194
25	Aug-14	-	5,727	5,727	-	14,854	14,854	-	3,194	3,194
26	Sep-14	5,727	5,727	-	14,854	14,854	-	3,194	3,194	-
27	Total	5,727	68,720	62,994	14,854	178,244	163,390	3,194	38,333	35,139

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books (b)	Annualized (c)	Difference (d)	Per Books (h)	Annualized (i)	Difference (j)	
28	Sep-13	-	-	-	-	-	
29	Oct-13	-	5,727	5,727	-	3,194	3,194
30	Nov-13	-	11,453	11,453	-	6,389	6,389
31	Dec-13	-	17,180	17,180	-	9,583	9,583
32	Jan-14	-	22,907	22,907	-	12,778	12,778
33	Feb-14	-	28,634	28,634	-	15,972	15,972
34	Mar-14	-	34,360	34,360	-	19,167	19,167
35	Apr-14	-	40,087	40,087	-	22,361	22,361
36	May-14	-	45,814	45,814	-	25,555	25,555
37	Jun-14	-	51,540	51,540	-	28,750	28,750
38	Jul-14	-	57,267	57,267	-	31,944	31,944
39	Aug-14	-	62,994	62,994	-	35,139	35,139
40	Sep-14	5,727	68,720	62,994	3,194	38,333	35,139
41	13-mo. average	441	34,360	33,920	246	19,167	18,921

42	Depreciation Rate	20.00%
43	1st Year Tax Depreciation Rate	51.88%
44	Federal Income Tax Rate	35.00%

SOURCES:

Lines 1-13: Company's response to Staff DR 5-23, Attachment 5-23 updated 2-10 KGK-1
Line 14: average of lines 1-13
Lines 15-26, Column b: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column c: line 1-13 (respectively) * column c, line 42
Lines 15-26, Column d: column c less column b
Lines 15-26, Column e: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column f: line 1-13 (respectively) * column c, line 43
Lines 15-26, Column g: column f less column e
Lines 15-26, Column h: (column e less column b) * column c, line 44
Lines 15-26, Column i: (column f less column c) * column c, line 44
Lines 15-26, Column j: column i less column h
Line 27: sum of lines 15-26
Line 28: 0
Lines 29-40, Column b, c, h, i: previous month from lines 29-40 + current month from lines 15-26
Lines 29-40, Column d: column c less column b
Lines 29-40, Column j: column i less column h
Line 42: Exhibit__(KGK-1), page 2 of 2, column c
Line 43: Company's Updated Response to Staff DR 5-23 on 7/28/15