

Line	Acct. No.	Description	SD Electric 2014 Annualized Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Book/Tax Difference	Deferred Tax	Accumulated Depreciation	Accumulated Deferred Income Tax
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Plant in Service									
		<u>Transmission</u>									
1	353	FP-200912 Construct Little Muddy Jct Sub	\$ (290,193)	1.58%	\$ (4,585)	51.88%	\$ (150,552)	\$ (145,967)	\$ (51,088)	\$ (2,293)	\$ (25,544)
2	355	FP-200792 Install-Tap/Little Mud 115 kV	(8,289)	2.99%	(248)	51.88%	(4,300)	(4,052)	(1,418)	(124)	(709)
3		Total Transmission	\$ (298,482)		\$ (4,833)		\$ (154,852)	\$ (150,019)	\$ (52,506)	\$ (2,417)	\$ (26,253)

Sources:

Line 3: sum of lines 1 & 2
Column c: DR 8-38 & Email from Travis Jacobson on 3/1/16
Column d: BAM-5
Column e: column c * column d
Column f: Statement K, page 17
Column g: column c * column f
Column h: column g less column e
Column i: column h * 35%
Column j: column e divided by 2
Column k: column i divided by 2