

<u>Line</u>	<u>Description</u>	<u>Total South Dakota</u>	<u>% Disallowed</u>	<u>Disallowance</u>
	(a)	(b)	(c)	(d)
	Aviation Operating Expenses			
1	Operation and Maintenance	\$ 9,470	50%	\$ 4,735
2	Depreciation	5,775	50%	2,888
3	Taxes Other	1,980	50%	990
4	Total Operation Expenses	<u>\$ 17,225</u>		<u>\$ 8,613</u>
	Aviation Rate Base			
5	Plant in Service	\$ 151,932	50%	\$ 75,966
6	Accumulated Reserve for Depreciation	(69,232)	50%	(34,616)
7	Accumulated Deferred Income Tax	(24,380)	50%	(12,190)
8	Total Rate Base	<u>\$ 58,320</u>		<u>\$ 29,160</u>

SOURCES:

Column b, lines 1-8: DR Response 2-13

Column d, lines 1-8: Column b * c