

Line	Description	Total SD Gas Amount
	(a)	(b)
<b>Plant in Service</b>		
1	Distribution	\$ 1,446,485
2	General	593,100
3	Common	339,100
4	Common - Intangible	3,640,340
5	<b>Total Plant Additions</b>	<b>\$ 6,019,025</b>
<b>Accumulated Deferred Income Taxes</b>		
6	Distribution	\$ 256,272
7	General	110,149
8	Common	64,885
9	Common - Intangible	164,425
10	<b>Total Accumulated Deferred Income Taxes</b>	<b>\$ 595,731</b>
<b>Property Taxes</b>		
11	Distribution Plant Additions	\$ 1,446,485
12	Distribution Effective Tax Rate	0.6738%
13	Distribution Property Tax Adjustment	\$ 9,746
14	General Plant Additions	\$ 593,100
15	General Effective Tax Rate	0.5932%
16	General Property Tax Adjustment	\$ 3,518
17	Common Plant Additions	\$ 339,100
18	Common Effective Tax Rate	1.2738%
19	Common Property Tax Adjustment	4319
20	Common - Intangible Plant Additions	3,640,340
21	Intangible Effective Tax Rate	0.0195%
22	Common - Intangible Property Tax Adjustment	710
23	<b>Total Property Tax Adjustment</b>	<b>\$ 18,293</b>

**Sources:**

Line 1: BAM-25, page 2, column e, line 15  
Line 2: BAM-25, page 2, column e, line 21  
Line 3: BAM-25, page 2, column e, line 46  
Line 4: BAM-25, page 2, column e, line 54  
Line 5: sum of lines 1-4  
Line 6: BAM-25, page 2, column l, line 7  
Line 7: BAM-25, page 2, column l, line 13  
Line 8: BAM-25, page 2, column l, line 23  
Line 9: BAM-25, page 2, column l, line 14  
Line 10: sum of lines 6-9  
Line 11: Line 1

Line 12: Statement L, Schedule L-1, page 1  
Line 13: line 11 \* line 12  
Line 14: Line 2  
Line 15: Statement L, Schedule L-1, page 1  
Line 16: Line 14 \* line 15  
Line 17: Line 3  
Line 18: Statement L, Schedule L-1, page 1  
Line 19: line 17 \* line 18  
Line 20: Line 4  
Line 21: Statement L, Schedule L-1, page 1  
Line 22: Line 20 \* line 21  
Line 23: sum of lines 13, 16, 19, and 22

Line	Acct. No.	Description	Black Hills Amount	East River Amount	Total SD Gas Amount
	(a)	(b)	(c)	(d)	(e)
		<u>Distribution</u>			
1	376	Replace Mains	212,317	685	213,002
2	376	Replace Mains - Elms Avenue - Rapid City	74,057		74,057
3	376	Replace Mains - Jackson Blvd. - Rapid City	110,210		110,210
4	376	Replace Low Pressure Pipe - Belle Fourche	60,987		60,987
5	376	Replace Mains - Robinsdale Phase 2 - Rapid City	5,054		5,054
6	376	Replace Low Pressure Pipe - Rapid City	54,095		54,095
7	376	Replace Mains - Canyon Lake Drive - Rapid City	257,077		257,077
8	376	Replace Mains - Jackson Blvd. to Rapid City Creek	-		-
9	378	Measuring and Regulating Equipment	11,089	204	11,293
10	380	Service Lines	410,436	2,037	412,473
11	381	Meters	194,458	863	195,321
12	381	Install Gas Meter Read ERTs	4,018		4,018
13	383	Regulators	48,705	193	48,898
14	387.1	Cathodic Protection	-		-
15		Total Distribution	1,442,503	3,982	1,446,485
		<u>General</u>			
16	390	New Pierre Office/Warehouse		345,786	345,786
17	392.2	Gas Vehicles	74,150	18,175	92,325
18	394.1	Minor Work Equipment	36,602	-	36,602
19	396.2	Gas Work Equipment	88,493	21,826	110,319
20	397.1	Communication Equipment	5,959	2,109	8,068
21		Total General	205,204	387,896	593,100
		<u>Common</u>			
22	390	Replace Transportation Building Roof	5,930	1,477	7,407
23	390	Install Valves - Thermo - Annex	12,351	3,078	15,429
24	390	Replace Card Access - GO	-	-	-
25	390	Remodel 5th Floor	774	193	967
26	391.1	Purchase Tandem Storage Units	3,801	947	4,748
27	391.1	Purchase Color Copier	13,256	3,303	16,559
28	391.1	Purchase B/W Copier	12,840	3,200	16,040
29	391.1	Purchase Bill Printer	26,960	6,719	33,679
30	391.1	Purchase Workstation	673	168	841
31	391.1	Purchase Herman Miller Panels	468	116	584
32	391.1	Office Equipment	3,345	833	4,178
33	391.3	Personal Computers	17,280		17,280
34	391.3	Purchase 50 replacement MDTs	17,939	4,472	22,411
35	391.3	Add Oracle Exadata Platforms	100,607	25,072	125,679
36	392.2	Vehicles	42,441	10,579	53,020
37	394.1	Minor Work Equipment	315	79	394
38	397.1	Communication Equipment	9,751	2,431	12,182
39	397.3	Replace General Office Phone System	-	-	-
40	397.3	Replace Call Record System - Call Center	-	-	-
41	397.3	Purchase Call Record System - Credit Center	-	-	-
42	397.8	Install Network & Comm. Equip. - AMR	-	-	-
43	397.8	Purchase Polycom units for Conf. Rooms	1,353	337	1,690
44	398	Purchase Endpoint Link Pro Print Shop	-	-	-
45	398	Purchase CTP Equipment - Print Shop	4,813	1,199	6,012
46		Total Common	274,897	64,203	339,100
		<u>Common - Intangible</u>			
47	303	Replace Customer Info System	2,924,756	450,697	3,375,453
48	303	Purchase Automated Vehicle Loc. Software	-	-	-
49	303	Purchase Powerplan Software	167,544	41,753	209,297
50	303	Upgrade Imagerps w/Image Exchange	-	-	-
51	303	Purchase Environmental Compliance Software	-	-	-
52	303	Purchase IVR-Web Direct	44,500	11,090	55,590
53		Total Common - Intangible	3,136,800	503,540	3,640,340
54		<b>Total Plant Additions</b>	<b>5,059,404</b>	<b>959,621</b>	<b>6,019,025</b>

**Sources:**

Columns c & d, lines 1-14, 17-20, 22-45, 47-52: Response to DR 8-4, Attachment A  
Column c, line 16: Settlement Discussions 10/11/13  
Column e, lines 1-14, 16-20, 22-45, 47-52: sum of columns c and d  
Line 15: sum of lines 1-14  
Line 21: sum of lines 16-20  
Line 46: sum of lines 22-45  
Line 53: sum of lines 47-52  
Line 54: sum of lines 15, 21, 46, and 53

Line	Acct. No. (a)	Description (b)	Total SD Gas Amount (c)	Depreciation Rate (d)	Annual Depreciation (e)	Book Depr. for Taxes (f)	Bonus Tax Depreciation (g)	Tax Depr. Rate (h)	Tax Depreciation (i)	Total Tax Depreciation (j)	Book/Tax Difference (k)	Deferred Taxes (l)
<b>Plant in Service</b>												
<u>Distribution</u>												
1	376	Mains	\$ 774,482	2.25%	\$ 17,426	\$ 8,713	\$ 387,241	5.000%	\$ 19,362	\$ 406,603	\$ 397,890	\$ 139,262
2	378	Meas. & Reg. Equip. - General	11,293	3.14%	355	178	5,647	5.000%	282	5,929	5,751	2,013
3	380	Services	412,473	7.17%	29,574	14,787	206,237	5.000%	10,312	216,549	201,762	70,617
4	381	Positive Meters	199,339	3.10%	6,180	3,090	99,670	5.000%	4,984	104,654	101,564	35,547
5	383	Regulators	48,898	1.77%	865	433	24,449	5.000%	1,222	25,671	25,238	8,833
6	387.1	Cathodic Protection Equip.	-	3.21%	-	-	-	5.000%	-	-	-	-
7		Total Distribution	\$ 1,446,485		\$ 54,400	\$ 27,201	\$ 723,244		\$ 36,162	\$ 759,406	\$ 732,205	\$ 256,272
<u>General</u>												
8	390	Structures and Improvements	\$ 345,786	3.46%	\$ 11,964	\$ 5,982	\$ 172,893	3.175%	\$ 5,489	\$ 178,382	\$ 172,400	\$ 60,340
9	392.2	Trans. Equip., Unitized	92,325	0.26%	240	120	46,163	20.000%	9,233	55,396	55,276	19,347
10	394.1	Tools, Shop & Gar. Eq. - Non-Un.	36,602	6.10%	2,233	1,117	18,301	14.286%	2,614	20,915	19,798	6,929
11	396.2	Work Equipment Trailers	110,319	0.23%	254	127	55,160	14.286%	7,880	63,040	62,913	22,020
12	397.1	Communication Equipment	8,068	7.11%	574	287	4,034	14.286%	576	4,610	4,323	1,513
13		Total General	\$ 593,100		\$ 15,265	\$ 7,633	\$ 296,551		\$ 25,792	\$ 322,343	\$ 314,710	\$ 110,149
<u>Common</u>												
14	390	Structures and Improvements	\$ 23,803	1.46%	\$ 348	\$ 174	\$ 11,902	3.175%	\$ 378	\$ 12,280	\$ 12,106	\$ 4,237
15	391.1	Furniture and Fixtures	76,629	7.84%	6,008	3,004	38,315	14.286%	5,474	43,789	40,785	14,275
16	391.3	Computer Equip. - PC	165,370	9.99%	16,520	8,260	82,685	20.000%	16,537	99,222	90,962	31,837
17	392.2	Trans. Equip., Unitized	53,020	4.11%	2,179	1,090	26,510	20.000%	5,302	31,812	30,722	10,753
18	394.1	Tools, Shop & Gar. Eq. - Non-Un.	394	6.96%	27	14	197	14.286%	28	225	211	74
19	397.1	Radio Comm. Equip. - Fixed	12,182	7.12%	867	434	6,091	14.286%	870	6,961	6,527	2,284
20	397.3	General Tele. Comm. Equip.	-	10.00%	-	-	-	14.286%	-	-	-	-
21	397.8	Network Equipment	1,690	20.00%	338	169	845	14.286%	121	966	797	279
22	398	Miscellaneous Equipment	6,012	5.31%	319	160	3,006	14.286%	429	3,435	3,275	1,146
23		Total Common	\$ 339,100		\$ 26,606	\$ 13,305	\$ 169,551		\$ 29,139	\$ 198,690	\$ 185,385	\$ 64,885
24	303	Intangible Plant - Common	\$ 946,738		\$ 322,713	\$ 161,357	\$ 473,369	33.330%	157,774	631,143	469,786	164,425
25		<b>Total Plant Additions</b>	<b>\$ 3,325,423</b>		<b>\$ 418,984</b>	<b>\$ 209,496</b>	<b>\$ 1,662,715</b>		<b>\$ 248,867</b>	<b>\$ 1,911,582</b>	<b>\$ 1,702,086</b>	<b>\$ 595,731</b>

**Sources:**

Column c, except line 24: BAM-25, page 2  
Column c, line 24: excludes amounts incurred through 2011 for CIS project as tax depreciatoin was already taken through 2011 as costs incurred. See Statement K, page 19  
Column d: BAM-23  
Column e: column c \* column d  
Column f: column e / 2  
Column g: column c \* 50%  
Column h: Statement K, page 19  
Column i: column g \* column h  
Column j: column g + column i  
Column k: column j - column f