

<u>Line</u>	<u>Description</u>	<u>SD Gas Amount</u>
	(a)	(b)
1	Distribution Plant in Service	\$ 6,471,787
2	Depreciation Expense	\$ 145,020
3	Accumulated Depreciation	\$ 74,474
4	Accumulated Deferred Income Taxes	\$ 286,253

**SOURCES:**

Column b, line 1: BAM-2, page 2, column d, line 21  
Column b, line 2: BAM-2, page 3, column c, line 17  
Column b, line 3: BAM-2, page 3, column d, line 17  
Column b, line 4: BAM-2, page 3, column e, line 17

Line	Description	13-Mo. Avg. Per Books	Project Amount	Adjustment
	(a)	(b)	(c)	(d)
1	Distribution Plant in Service			
2	35041 SFS Cast Iron Replacement	\$ 72,209	\$ 155,891	\$ 83,683
3	35201 SFS CI Rebuild Willow-Grange			
4	Account 2.376.00	54,271	705,529	651,257
5	Account 2.380.00	6,030	78,392	72,362
6	35227 SF:CI Rebuild S5th Ave at 26	10,350	26,910	16,560
7	35230 SFS: CI Rebuild 22nd to 28 Hawthorne	35,091	152,560	117,469
8	35231 SFS 2013 CI Rebuild Area 4 19St	193,452	1,392,879	1,199,427
9	35237 SFS: CI Rebuild 26 to 33 Area 2	90,971	593,962	502,991
10	35261 SFS: CI Rebuild W9th St West	32,518	51,771	19,253
11	35350 SFS: CI Rebuild 1 26th to 33rd Wa			
12	Account 2.376.00	26,402	344,126	317,725
13	Account 2.380.00	2,934	38,236	35,303
14	45041 SFS Cast Iron Replacement	-	1,598,381	1,598,381
15	45248 SFS 2014 CI Replace, Area 3	-	508,922	508,922
16	45249 SFS 2014 CI Replace, Area 3	-	260,033	260,033
17	45252 SFS: CI Rblid 2014 Area 5 Grange	-	265,228	265,228
18	45253 SFS:CI Rblid 2014 Area 2 26-33rd	-	379,963	379,963
19	45288 SFS:CI rblid Oak to 26, 4-7th Ave	-	289,558	289,558
20	45289 SFS: CI 18th, Tabbert to Bahnson	-	153,673	153,673
21	Total Distribution Plant in Service	<u>\$ 524,227</u>	<u>\$ 6,996,014</u>	<u>\$ 6,471,787</u>

**SOURCES:**

Column b, line 2: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35041 TotalWO tab, average of col. b, lines 1-13  
Column b, line 4: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35201 Acct1 tab, average of col. b, lines 1-13  
Column b, line 5: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35201 Acct2 tab, average of col. b, lines 1-13  
Column b, line 6: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35227 TotalWO tab, average of col. b, lines 1-13  
Column b, line 7: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35230 TotalWO tab, average of col. b, lines 1-13  
Column b, line 8: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35231 TotalWO tab, average of col. b, lines 1-13  
Column b, line 9: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35237 TotalWO tab, average of col. b, lines 1-13  
Column b, line 10: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35261 TotalWO tab, average of col. b, lines 1-13  
Column b, line 12: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35350 Acct1 tab, average of col. b, lines 1-13  
Column b, line 13: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35350 Acct2 tab, average of col. b, lines 1-13  
Column b, line 14: Response to DR 2-20, Attachment 2-20 WP C - Revised, 45041 TotalWO tab, average of col. b, lines 1-13  
Column b, line 15: Response to DR 2-20, Attachment 2-20 WP C - Revised, 45248 TotalWO tab, average of col. b, lines 1-13  
Column b, line 16: Response to DR 2-20, Attachment 2-20 WP C - Revised, 45249 TotalWO tab, average of col. b, lines 1-13  
Column b, line 17: Response to DR 2-20, Attachment 2-20 WP C - Revised, 45252 TotalWO tab, average of col. b, lines 1-13  
Column b, line 18: Response to DR 2-20, Attachment 2-20 WP C - Revised, 45253 TotalWO tab, average of col. b, lines 1-13  
Column b, line 19: Response to DR 2-20, Attachment 2-20 WP C - Revised, 45288 TotalWO tab, average of col. b, lines 1-13  
Column b, line 20: Response to DR 2-20, Attachment 2-20 WP C - Revised, 45289 TotalWO tab, average of col. b, lines 1-13  
Column c, line 2: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35041 Total WO tab, col. c, line 16  
Column c, line 4: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35201 Acct1 tab, col. c, line 16  
Column c, line 5: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35201 Acct2 tab, col. c, line 16  
Column c, line 6: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35227 TotalWO tab, col. c, line 16  
Column c, line 7: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35230 TotalWO tab, col. c, line 16  
Column c, line 8: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35231 TotalWO tab, col. c, line 16  
Column c, line 9: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35237 TotalWO tab, col. c, line 16  
Column c, line 10: Response to DR 2-20, Attachment 2-20 WP C - Revised, 35261 TotalWO tab, col. c, line 16  
Column c, line 12: Email from Mary Jo Anderson on 4/14/15, Informal Data Request Attachment 2-20 WP C - Revised, 35350 Acct1 tab, col. c, line 16  
Column c, line 13: Email from Mary Jo Anderson on 4/14/15, Informal Data Request Attachment 2-20 WP C - Revised, 35350 Acct21 tab, col. c, line 16  
Column c, line 14: Email from Mary Jo Anderson on 4/14/15, Informal Data Request Attachment 2-20 WP C - Revised, 45041 TotalWO tab, col. c, line 16  
Column c, line 15: Email from Mary Jo Anderson on 4/14/15, Informal Data Request Attachment 2-20 WP C - Revised, 45248 TotalWO tab, col. c, line 16  
Column c, line 16: Email from Mary Jo Anderson on 4/14/15, Informal Data Request Attachment 2-20 WP C - Revised, 45249 TotalWO tab, col. c, line 16  
Column c, line 17: Email from Mary Jo Anderson on 4/14/15, Informal Data Request Attachment 2-20 WP C - Revised, 45252 TotalWO tab, col. c, line 16  
Column c, line 18: Email from Mary Jo Anderson on 4/14/15, Informal Data Request Attachment 2-20 WP C - Revised, 45253 TotalWO tab, col. c, line 16  
Column c, line 19: Email from Mary Jo Anderson on 4/14/15, Informal Data Request Attachment 2-20 WP C - Revised, 45288 TotalWO tab, col. c, line 16  
Column c, line 20: Email from Mary Jo Anderson on 4/14/15, Informal Data Request Attachment 2-20 WP C - Revised, 45289 TotalWO tab, col. c, line 16  
Column d, lines 2-20: column c less column b  
Line 21: sum of lines 2-20

<u>Line</u>	<u>Description</u>	<u>Plant Amount</u>	<u>Depreciation Expense</u>	<u>Accumulated Depreciation</u>	<u>Accumulated Deferred Income Taxes</u>
	(a)	(b)	(c)	(d)	(e)
1	Distribution Plant in Service				
2	35041 SFS Cast Iron Replacement	\$ 83,683	\$ 1,932	\$ 1,215	\$ (425)
3	35201 SFS CI Rebuild Willow-Grange	723,619	17,858	8,929	(3,125)
4	35227 SF:CI Rebuild S5th Ave at 26	16,560	382	250	(88)
5	35230 SFS: CI Rebuild 22nd to 28 Hawthorne	117,469	2,712	1,563	(547)
6	35231 SFS 2013 CI Rebuild Area 4 19St	1,199,427	27,691	14,689	(5,110)
7	35237 SFS: CI Rebuild 26 to 33 Area 2	502,991	11,613	6,249	(2,187)
8	35261 SFS: CI Rebuild W9th St West	19,253	474	400	(1,662)
9	35350 SFS: CI Rebuild 1 26th to 33rd Wa	353,028	8,710	4,355	(1,433)
10	45041 SFS Cast Iron Replacement	1,598,381	34,064	17,032	139,142
11	45248 SFS 2014 CI Replace, Area 3	508,922	10,846	5,423	44,303
12	45249 SFS 2014 CI Replace, Area 3	260,033	5,542	2,771	22,636
13	45252 SFS: CI Rbld 2014 Area 5 Grange	265,228	5,652	2,826	23,089
14	45253 SFS:CI Rbld 2014 Area 2 26-33rd	379,963	8,098	4,049	33,076
15	45288 SFS:CI rbld Oak to 26, 4-7th Ave	289,558	6,171	3,085	25,207
16	45289 SFS: CI 18th, Tabbert to Bahnson	153,673	3,275	1,638	13,377
17	Total Distribution Plant in Service	<u>\$ 6,471,787</u>	<u>\$ 145,020</u>	<u>\$ 74,474</u>	<u>\$ 286,253</u>

**SOURCES:**

Line 17: sum of lines 2-16

Column b: BAM-2, page 2, column d

Columns c, d, & e: Email from Suzan Stewart on 4/30/15, WP C - Revised