

<u>Line</u>	<u>Description</u> (a)	<u>SD Gas Amount</u> (b)
1	Distribution Plant in Service	\$ 799,839
2	Depreciation Expense	\$ 18,783
3	Accumulated Depreciation	\$ 9,391
4	Accumulated Deferred Income Taxes	\$ 69,323

SOURCES:

Column b, line 1: BAM-3, page 2, column b, line 5
Column b, line 2: BAM-3, page 3, column c, line 5
Column b, line 3: BAM-3, page 3, column d, line 5
Column b, line 4: BAM-3, page 3, column e, line 5

<u>Line</u>	<u>Description</u>	<u>Project Amount</u>
	(a)	(b)
1	Distribution Plant in Service	
2	35234 SFS: Russel St Road Project	\$ 265,654
3	35355 MEC: NNG TBS OPP SD 2013-2014	199,937
4	35356 SFS: Madison St La Mesa to Marion	<u>334,248</u>
5	Total Distribution Plant in Service	<u><u>\$ 799,839</u></u>

SOURCES:

Column b, lines 2, 3 & 4: Email from Suzan Stewart on 4/30/15, WP F - Revised
Column b, line 5: sum of lines 2-4

<u>Line</u>	<u>Description</u> (a)	<u>Plant Amount</u> (b)	<u>Depreciation Expense</u> (c)	<u>Accumulated Depreciation</u> (d)	<u>Accumulated Deferred Income Taxes</u> (e)
1	Distribution Plant in Service				
2	35234 SFS: Russel St Road Project	\$ 265,654	\$ 5,661	\$ 2,831	\$ 23,126
3	35355 MEC: NNG TBS OPP SD 2013-2014	199,937	5,998	2,999	17,101
4	35356 SFS: Madison St La Mesa to Marion	334,248	7,123	3,562	29,097
5	Total Distribution Plant in Service	<u>\$ 799,839</u>	<u>\$ 18,783</u>	<u>\$ 9,391</u>	<u>\$ 69,323</u>

SOURCES:

Line 5: sum of lines 2-4

Column b: BAM-3, page 2, column b

Columns c, d, & e, lines 2, 3 & 4: Email from Suzan Stewart on 4/30/15, WP F - Revised