

<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	\$ 21,857	50%	\$ 10,929
2	Depreciation	18,062	50%	9,031
3	Taxes Other	6,573	50%	3,287
4	Total Operation Expenses	<u>\$ 46,492</u>		<u>\$ 23,246</u>
	Aviation Rate Base			
5	Plant in Service	\$ 479,508	50%	\$ 239,754
6	Accumulated Reserve for Depreciation	(218,501)	50%	(109,251)
7	Accumulated Deferred Income Tax	(76,946)	50%	(38,473)
8	Total Rate Base	<u>\$ 184,061</u>		<u>\$ 92,031</u>

**SOURCES:**

column b, lines 1-8: DR Response 1-27

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