

Line No.	Description	South Dakota Test Year Average Per Books	Total Pro Forma Adjustments	South Dakota Pro Forma Rate Base
	(a)	(b)	(c)	(d)
1	Gas Plant in Service			
2	Transmission	13,791,181	-	13,791,181
3	General	532,045	127,174	659,219
4	Total Gas Plant in Service	14,323,226	127,174	14,450,400
5	Accumulated Depreciation			
6	Transmission	11,784,302	2,006,879	13,791,181
7	General	391,140	49,610	440,749
8	Total Accumulated Depreciation	12,175,442	2,056,488	14,231,930
9	TOTAL NET GAS PLANT IN SERVICE	2,147,784	(1,929,315)	218,469
10	Additions to Rate Base:			
11	Prepaid Insurance	52,750	2,249	54,999
12	Unamortized Gain/Loss on Debt	-	-	-
13	Unamortized Rate Case Expense	-	-	-
14	Advanced Tax Collection	-	(7,640)	(7,640)
15	Cash Working Capital	121,342	(68,195)	53,147
16	Other	-	-	-
17	TOTAL ADDITIONS TO RATE BASE	174,092	(73,586)	100,506
18	Deductions to Rate Base:			
19	Accumulated Deferred Income Taxes	-	-	-
20	Accumulated Investment Tax Credits	-	-	-
21	Other	-	-	-
22	TOTAL DEDUCTIONS TO RATE BASE	-	-	-
23	TOTAL SOUTH DAKOTA RATE BASE	\$ 2,321,876	\$ (2,002,901)	\$ 318,975

Sources:

Line 4: Line 2 plus line 3
Line 8: Line 6 plus line 7
Line 9: Line 4 less line 8
Line 17: Sum of lines 11 through 16
Line 22: Sum of lines 19 through 21

Line 23: Line 9 plus line 17 less line 22
Column b: PJS-5, Schedule 2, page 1, column b
Column c: PJS-5, Schedule 2, page 1, column g
Column d: Column b plus column c