South Dakota Intrastate Pipeline Company
Docket NG17-009
Operations Expense
Adjusted Test Year Ending December 31, 2016

Exhibit___(EJP-1)
Schedule 3
Page 1 of 1

Line	Description	South Dakota Amount
	(a)	(b)
1	Operations Expense:	
2	2012	$ 63,022.31
3	2013	$ 55,680.74
4	2014	$ 132,255.61
5	2015	$ 132,223.07
6	2016	$ 70,743.48
7	Total:	$ 453,925.21
8		
9	5 year average	$ 90,785.04
10		
11	Test Year Expense	$ 71,910.00
12		
13	**Adjustment to Test year**	**$ 18,875.04**
14		
15	Property Tax:	
16	2017 Expense	$ 17,506.00
17		
18	Test Year Expense	$ 41,378.00
19		
20	**Adjustment to Test year**	**$ (23,872.00)**
21		
22	Office Expense:	
23	2012	$ 41,512.40
24	2013	$ 24,079.58
25	2014	$ 23,853.63
26	2015	$ 31,632.28
27	2016	$ 32,130.53
28	Total:	$ 153,208.42
29		
30	5 year average	$ 30,641.68
31		
32	Test Year Expense	$ 37,659.00
33		
34	**Adjustment to Test year**	**$ (7,017.32)**

SOURCES:

Lines 2 through 6, column b: SDIP 2011 - 2016 UPDATED Actuals2.xlsx emailed on 10/19/17 from Lisa Murphy

Line 7, column b: Sum of Lines 2 through 6 column b

Line 9, column b: Line 7, column b divided by 5

Line 11, column b: SDIP Response to Staff DR 9-1, Attachment "Attach. Staff 9-1", "Statement H workup" tab
  (also see "Updated Adjustment Reconciliation" email from Lisa Murphy on 12/18/17)

Line 16, column b: Response to DR10-25

Line 18, column b: Response to DR4-30

Line 20, column b: Line 16, column b minus line 18, column b

Lines 23 through 27, column b: "SDIP 2011 - 2016 UPDATED Actuals2.xlsx" and Response to DR7-20

Line 28, column b: Sum of lines 23 through 27 column b

Line 30, column b: line 20 column b divided by 5

Line 32, column b: SDIP Response to Staff DR 9-1, Attachment "Attach. Staff 9-1", "Statement H workup" tab
  (also see "Updated Adjustment Reconciliation" email from Lisa Murphy on 12/18/17)

Line 34, column b: Line 30 column b minus line 32 column b

Line 36, column b: Line 13 column b plus line 20 column b plus line 34 column b