

South Dakota Intrastate Pipeline Co.
South Dakota
Revenue Requirement Model Description

Section D

20:10:13:55. Schedule D-1 -- Detailed Plant Accounts. Schedule D-1 shall include the amounts by detail plant accounts in columnar form similar to statement D for each of the above accounts prescribed by the FERC's uniform systems of accounts for public utilities and licensees or for gas companies, 18 C.F.R. 101 (April 1, 1985), with subtotals by functional classification. To the extent plant costs are not available by detailed plant accounts they may be shown by functional classifications.

South Dakota Intrastate Pipeline Co.
Detailed Cost of Plant
For the Test Year Ended December 31, 2016

TRANSMISSION PLANT	<u>Balance @</u> <u>1/1/2016</u>	<u>Balance @</u> <u>12/31/2016</u>
Land and Land Rights (365.1)	\$ -	-
Rights of Way (365.2)	-	-
Structures and Improvements (366)	-	-
Mains (367)	13,791,181	13,791,181
Compressor Station Equipment (368)	-	-
Measuring and Regulating Station Equipment (369)	-	-
Communication Equipment (370)	-	-
Other Equipment (371)	-	-
Asset Retirement Costs for Transmission Plant (372)	-	-
TOTAL Transmission Plant	<u>13,791,181</u>	<u>13,791,181</u>
GENERAL PLANT		
Land and Land Rights (389)	-	-
Structures and Improvements (390)	12,849	12,849
Office Furniture and Equipment (391)	164,964	164,964
Transportation Equipment (392)	112,326	129,404
Stores Equipment (393)	-	-
Tools, Shop, and Garage Equipment (394)	-	-
Laboratory Equipment (395)	-	-
Power Operated Equipment (396)	82,049	82,049
Communication Equipment (397)	-	-
Miscellaneous Equipment (398)	145,405	145,405
Other Tangible Property (399)	-	-
Asset Retirement Costs for General Plant (399.1)	-	-
TOTAL General Plant	<u>517,593</u>	<u>534,671</u>
TOTAL Gas Plant in Service	<u>\$14,308,774</u>	<u>14,325,852</u>