

Section E

20:10:13:64. Statement E -- Accumulated depreciation. Statement E shall include a statement of the accumulated provision for depreciation by functional classification as of the beginning of each month of the test period and as of the end of the test period. Any claimed adjustments to the book amounts shall be shown in adjoining columns. All adjustments shall be clearly and fully explained in the supporting material submitted. The schedules required by §§ 20:10:13:65 to 20:10:13:67, inclusive, shall be submitted as part of statement E.

Statement E
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**South Dakota Intrastate Pipeline Co.
Summary of Accumulated Reserve for Depreciation
For the Twelve Months Ended December 31, 2016**

<u>Function</u>	<u>Balance at 12/31/15</u>	<u>Balance at 12/31/16</u>	<u>Average Balance at 12/31/15</u>	<u>Average Balance at 12/31/16</u>
Transmission	\$11,381,468	12,187,139	10,172,961	11,784,304
General	<u>379,116</u>	<u>414,547</u>	<u>320,730</u>	<u>396,836</u>
TOTAL	<u>\$11,760,584</u>	<u>12,601,686</u>	<u>10,493,691</u>	<u>12,181,140</u>

<u>Function</u>	<u>Jan. '16</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>
Transmission	\$11,448,615	11,515,762	11,582,909	11,650,056	11,717,203	11,784,350	11,851,497	11,918,649	11,985,791	12,052,938	12,120,085	12,187,139
General	<u>382,669</u>	<u>385,022</u>	<u>387,975</u>	<u>390,928</u>	<u>393,881</u>	<u>396,834</u>	<u>399,787</u>	<u>402,740</u>	<u>405,693</u>	<u>408,646</u>	<u>411,599</u>	<u>414,547</u>
TOTAL	<u>\$11,831,284</u>	<u>11,900,784</u>	<u>11,970,884</u>	<u>12,040,984</u>	<u>12,111,084</u>	<u>12,181,184</u>	<u>12,251,284</u>	<u>12,321,389</u>	<u>12,391,484</u>	<u>12,461,584</u>	<u>12,531,684</u>	<u>12,601,686</u>