

Section E

20:10:13:66. Schedule E-2 -- Working papers on depreciation and amortization method. Schedule E-2 shall include a description of the methods and procedures followed in depreciating or amortizing plant and recording abandonments by the utility if any policy change has been made effective since the period covered by the last annual report on FERC form no. 1 or FERC form no. 2 as filed with the FERC.

**South Dakota Intrastate Pipeline Co.
Working papers on depreciation and amortization method**

The Pipeline, which has a cost of \$13,791,181, is being depreciated over 25 years at an annual amount of \$805,671 ending in 2018.

There is a necessary adjustment for the eventual retirement obligation of removing the Pipeline, which is addressed in the direct testimony of Lisa Murphy.