

<u>Line</u>	<u>Description</u> (a)	<u>Total Company Amount</u> (b)	<u>Allocation Factor</u> (c)	<u>South Dakota Percent</u> (d)	<u>South Dakota Amount</u> (e)
1	Plant in Service	17,359,504	P90	9.224266%	\$ 1,601,287
2	Accumulated Depreciation	1,735,950	P90	9.224266%	\$ 160,129
3	Depreciation Expense	1,735,950	P90	9.224266%	\$ 160,129

**SOURCES:**

Column b, line 1: Attachment 1 to DR SD-PUC-09.01\_Supplemental

Column b, lines 2 and 3: Line 1 divided by 10 year depreciable life

Columns c and d: Workpaper TY-01, pages 1 and 2

Column e: Column b \* column d