

Common utility plant is allocated to the Electric and Gas departments using the percent of rate base for the SD/NE operations, which is updated annually. For purposes of Accumulated Depreciation on Statements E-E1, D-D4, and J, the South Dakota and Nebraska common plant is allocated using the 3-factor study results below:

2021 SD & NE RATE BASE ALLOCATION STUDY

The allocations for 2022 use the September 30, 2021 results.

The results are:		Rate Base as of September 30, 2021
Electric -	84%	\$ 630,378,902
SD Gas -	11%	\$ 79,498,953
NE Gas -	5%	\$ 38,462,888
	<u>100%</u>	<u>\$ 748,340,743</u>