

Line No.	Description (a)	Actual 31-Dec-10 (b)	Adjustments (c)	Test Period (d)	Expense Per Day (e)	Expense Lead Days (f)	Expense Dollar Days (g)
1	Operation and Maintenance						
2	Cost of Gas	35,542,683	491,877	36,034,560	98,725	39.8	3,931,230
3	Labor	4,451,387	133,542	4,584,929	12,561	33.7	423,054
4	Other O&M	5,107,755	2,503,060	7,610,815	20,852	23.3	486,686
5	Total O&M	45,101,825	3,128,479	48,230,304	132,138		4,840,970
6							
7	Taxes Other Than Income						
8	Ad valorem - South Dakota	585,990	26,652	612,642	1,678	394.5	661,971
9	Delaware Franchise	9,854	0	9,854	27	60.2	1,624
10	Vehicle License/tax	23,150	0	23,150	63	60.2	3,790
11	Payroll Taxes	373,461	11,204	384,665	1,054	36.4	38,408
12	South Dakota - Gross Revenue	105,918	(20,063)	85,855	235	378.5	88,948
13	Employer FICA	0	0	0	0	0.0	0
14	Unemployment Tax - Federal	0	0	0	0	0.0	0
15	Total Taxes Other	1,098,373	17,793	1,116,166	3,057		794,741
16							
17	Depreciation	3,899,453	488,133	4,387,586	12,021	0.0	0
18	Deferred Federal Income Tax	404,217		404,217	1,107	0.0	0
19	Repairs Tax Credit	(300,650)		(300,650)	(824)	0.0	0
20	Federal Income Taxes	1,012,564		216,910	594	37.3	22,127
20	Preferred Stock Dividends	0		0	0	0.0	0
21	Long Term Debt Interest	1,529,454	198,179	1,727,633	4,733	92.5	437,850
22							
23	Total	52,745,236	3,832,584	55,782,166	152,826	39.9	6,095,687
24							
25	Revenue Lag Days	40.4					
26	Expense Lead Days	39.9					
27	Net Lag Days	0.5					
28	Expense Per Day	152,826					
29	Working Capital	78,484					

Sources:

col b, line 2: Stmt M, col c, line 10	col d, line 2: Stmt M, col e, line 10
col b, line 3: Stmt H/H-1, page 3, col d, line 25	col d, line 3: Stmt H/H-1, page 3, col i, line 25
col b, line 4: Stmt H/H-1, page 3, col e, line 25	col d, line 4: Stmt H/H-1, page 3, col j, line 25
col b, lines 8-12: Stmt L, col b, lines 1-6	col d, lines 8-12: Stmt L, col d, lines 1-7
col b, line 17: Stmt M, col c, line 13	col d, line 17: Stmt M, col e, line 13
col b, line 18: Stmt K, col b, line 21	col d, line 18: Stmt K, col d, line 21
col b, line 19: Stmt M, col c, line 15	col d, line 19: Stmt M, col e, line 15
col b, line 20: Stmt K, col b, line 26 minus Stmt F, col b, lines 18, 19	col d, line 20: Stmt M, col e, line 16 minus Stmt F, col d, line 18
col b, line 22: Ex JJD-1, Sch. 7, col c, line 30	col d, line 22: Ex JJD-1, Sch. 7, col e, line 30
col b, line 26: 2008 test year MT Lead/Lag study	

col f, lines 2-22: Except as noted below, days are from 2008 test year MT Lead/Lag study
 col f, line 8: NG07-013, RLK-1 Sch 1, col f, line 12
 col f, line 12: NG07-013, RLK-1 Sch 1, col f, line 16