

<u>Line</u>	<u>Description</u>	<u>Total South Dakota</u>	<u>% Disallowed</u>	<u>Disallowance</u>
	(a)	(b)	(c)	(d)
	Aviation Operating Expenses			
1	Operation and Maintenance	\$ 31,387	50%	\$ 15,694
2	Depreciation	8,211	50%	4,106
3	Taxes (ad valorem)	224	50%	112
4	Total Operating Expenses	<u>\$ 39,822</u>		<u>\$ 19,911</u>
	Aviation Rate Base			
5	Plant in Service	\$ 259,151	50%	\$ 129,576
6	Accumulated Reserve for Depreciation	(90,726)	50%	(45,363)
7	Accumulated Deferred Income Tax	(51,575)	50%	(25,788)
8	Total Rate Base	<u>\$ 116,850</u>		<u>\$ 58,425</u>

**SOURCES:**

Column b, lines 1 - 8: Email from Rita Mulkern on 9/27/13  
Column d, lines 1 - 8: Column b \* c