

Line No.	Description	South Dakota Test Year Average Per Books	Total Pro Forma Adjustments	South Dakota Pro Forma Rate Base
	(a)	(b)	(c)	(d)
1	Gas Plant in Service (101)			
2	Production	\$ 2,162,745	\$ (2,162,745)	\$ -
3	Distribution	67,415,548	1,446,485	68,862,033
4	General	13,056,802	593,100	13,649,902
5	Common	5,460,061	3,849,865	9,309,926
6	Total Gas Plant in Service (101)	88,095,156	3,726,705	91,821,861
7	Gas - Completed Construction Not Classified (106)	1,438,378	(19,098)	1,419,280
8	Total Plant in Service (101 and 106)	89,533,534	3,707,607	93,241,140
9	Accumulated Depreciation			
10	Production	70,414	(70,414)	-
11	Distribution	36,594,406	189,399	36,783,805
12	General	4,010,630	22,457	4,033,087
13	Common	3,321,536	80,323	3,401,859
14	Total Accumulated Depreciation	43,996,986	221,765	44,218,751
15	TOTAL NET GAS PLANT IN SERVICE	45,536,548	3,485,842	49,022,389
16	Additions to Rate Base:			
17	Material and Supplies	509,214	2,558	511,772
18	Fuel Stocks (Propane & NG storage)	-	-	-
19	Prepayments	120,156	7,509	127,665
20	Unamortized Gain/Loss on Debt	572,846	(16,989)	555,857
21	Advanced Tax Collection	-	(113,738)	(113,738)
22	Cash Working Capital	-	(343,015)	(343,015)
23	Other	15,864	35,148	51,012
24	TOTAL ADDITIONS TO RATE BASE	1,218,080	(428,527)	789,553
25	Deductions to Rate Base:			
26	Accumulated Deferred Income Taxes	7,209,589	(55,473)	7,154,117
27	Accumulated Investment Tax Credits	-	-	-
28	Customer Advances for Construction	713,663	64,508	778,171
29	Customer Deposits	191,475	-	191,475
30	Customer Guarantee	1,049,613	876,572	1,926,185
31	Accumulated Provision for Injuries and Damages	61,232	49,940	111,172
32	Other	-	-	-
33	TOTAL DEDUCTIONS TO RATE BASE	9,225,572	935,548	10,161,120
34	TOTAL SOUTH DAKOTA RATE BASE	\$ 37,529,056	\$ 2,121,767	\$ 39,650,823

**Sources:**

Line 6: Sum of lines 2 through 5  
Line 8: Line 6 plus line 7  
Line 14: Sum of lines 10 through 13  
Line 15: Line 8 less line 14  
Line 24: Sum of lines 17 through 23

Line 33: Sum of lines 26 through 32  
Line 34: Line 15 plus 24 less line 33  
Column b: BAM-17, Schedule 2, page 1, column b  
Column c: BAM-17, Schedule 2, page 1, column p  
Column d: column b plus column c