

<u>Line</u>	<u>Description</u>	<u>SD Gas Amount</u>
	(a)	(b)
1	Depreciation Expense	
2	Cast Iron Replacement	\$ 145,020
3	Sales Growth	-
4	Projects in Service during test year	14,687
5	Projects in Service by 12/31/14	<u>18,783</u>
6	Total Depreciation Expense	<u>\$ 178,490</u>

SOURCES:

Column b, line 2: BAM-2, page 1, line 2
Column b, line 3: Adjustment rejected.
Column b, line 4: BAM-5, line 4
Column b, line 5: BAM-3, page 1, line 2