

Line	Asset #	Description	12/31/2016 Plant In-Service Amount	Book Period	Depreciation Rate	Annual Depreciation Expense	In-Service Date	Years In-service to 12/31/2016	Accumulated Depreciation	Net Plant In-Service	12/31/2016 Depreciation Expense
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Transmission											
1	1	Pipeline*	\$ 4,905,431				09/01/1993	23.33	\$ 4,905,431	\$ -	\$ -
2	134	Pipeline*	\$ 8,798,133				09/01/1993	23.33	\$ 7,198,472	\$ 1,599,661	\$ 799,830
3	73	Pig Trap Installation	\$ 87,617	15	6.67%	\$ 5,841	09/27/2002	14.25	\$ 83,236	\$ 4,381	\$ 5,841
4		Total Transmission	\$ 13,791,181						\$ 12,187,139	\$ 1,604,042	\$ 805,671
General											
<u>Structures and Improvements</u>											
5	79	Storage Unit	\$ 5,828	15	6.67%	\$ 389	09/12/2002	14.33	\$ 5,569	\$ 259	\$ 389
6	34	Fence	\$ 4,177	15	6.67%	\$ 278	05/18/1998	18.58	\$ 4,177	\$ -	\$ -
7		Total Structures and Improvements	\$ 10,005						\$ 9,746	\$ 259	\$ 389
<u>Office Furniture and Equipment</u>											
8	25	Office Furniture	\$ 2,706	7	14.29%	\$ 387	12/09/1996	20.08	\$ 2,706	\$ -	\$ -
9	31	Office Furniture	\$ 11,115	7	14.29%	\$ 1,588	02/25/1998	18.83	\$ 11,115	\$ -	\$ -
10	46	Office Equipment	\$ 2,985	7	14.29%	\$ 426	08/10/2000	16.42	\$ 2,985	\$ -	\$ -
11	57	Computer Software	\$ 2,917	3	33.33%	\$ 972	02/10/2001	15.92	\$ 2,917	\$ -	\$ -
12	61	Filing Cabinets	\$ 838	7	14.29%	\$ 120	09/16/2001	15.33	\$ 838	\$ -	\$ -
13	62	Storage Units	\$ 1,002	7	14.29%	\$ 143	09/16/2001	15.33	\$ 1,002	\$ -	\$ -
14	64	Office Lights	\$ 700	7	14.29%	\$ 100	06/10/2001	15.58	\$ 700	\$ -	\$ -
15	69	CD Burner/Speakers/Zip Drive	\$ 1,489	5	20.00%	\$ 298	04/03/2002	14.75	\$ 1,489	\$ -	\$ -
16	71	Computer Software & Upgrades	\$ 885	3	33.33%	\$ 295	05/11/2002	14.67	\$ 885	\$ -	\$ -
17	72	Office Chair-Printer Stand	\$ 873	7	14.29%	\$ 125	05/11/2002	14.67	\$ 873	\$ -	\$ -
18	84	A/C	\$ 612	7	14.29%	\$ 87	07/15/2003	13.50	\$ 612	\$ -	\$ -
19	85	Office Furniture	\$ 1,131	7	14.29%	\$ 162	10/15/2003	13.25	\$ 1,131	\$ -	\$ -
20	88	Phone/Palm Pilot	\$ 830	5	20.00%	\$ 166	12/15/2003	13.08	\$ 830	\$ -	\$ -
21	89	Desk	\$ 780	7	14.29%	\$ 111	01/11/2004	13.00	\$ 780	\$ -	\$ -
22	92	Office Furniture	\$ 2,136	7	14.29%	\$ 305	03/12/2004	12.83	\$ 2,136	\$ -	\$ -
23	103	Monitor	\$ 351	5	20.00%	\$ 70	01/19/2005	11.92	\$ 351	\$ -	\$ -
24	106	Computer Equipment	\$ 1,386	5	20.00%	\$ 277	07/03/2005	11.50	\$ 1,386	\$ -	\$ -
25	107	Computer Equipment	\$ 2,294	5	20.00%	\$ 459	09/01/2005	11.33	\$ 2,294	\$ -	\$ -
26	108	Office Equipment	\$ 585	7	14.29%	\$ 84	11/03/2005	11.17	\$ 585	\$ -	\$ -
27	110	TV	\$ 970	5	20.00%	\$ 194	12/05/2005	11.08	\$ 970	\$ -	\$ -
28	111	Computer Equipment	\$ 714	5	20.00%	\$ 143	09/01/2005	11.33	\$ 714	\$ -	\$ -
29	113	Copier	\$ 1,270	5	20.00%	\$ 254	02/23/2006	10.83	\$ 1,270	\$ -	\$ -
30	115	Printer Scanner	\$ 937	5	20.00%	\$ 187	01/26/2006	10.92	\$ 937	\$ -	\$ -
31	120	Office Chair	\$ 820	7	14.29%	\$ 117	05/14/2007	9.67	\$ 820	\$ -	\$ -
32	121	Office Chair	\$ 820	7	14.29%	\$ 117	05/14/2007	9.67	\$ 820	\$ -	\$ -
33	122	Copier/Scanner	\$ 814	5	20.00%	\$ 163	06/13/2007	9.58	\$ 814	\$ -	\$ -
34	125	Copier	\$ 1,598	5	20.00%	\$ 320	04/04/2008	8.75	\$ 1,598	\$ -	\$ -
35	127	Printer/Scanner	\$ 1,061	5	20.00%	\$ 212	07/16/2008	8.50	\$ 1,061	\$ -	\$ -
36	128	Laptop	\$ 2,495	5	20.00%	\$ 499	09/04/2008	8.33	\$ 2,495	\$ -	\$ -
37	129	Digital Camera	\$ 1,203	5	20.00%	\$ 241	09/11/2008	8.33	\$ 1,203	\$ -	\$ -
38	130	Computer	\$ 2,092	5	20.00%	\$ 418	07/01/2008	8.50	\$ 2,092	\$ -	\$ -
39	131	Computer	\$ 3,493	5	20.00%	\$ 699	10/13/2008	8.25	\$ 3,493	\$ -	\$ -
40	132	Light	\$ 794	5	20.00%	\$ 159	11/22/2008	8.08	\$ 794	\$ -	\$ -
41	133	Laptop	\$ 1,772	5	20.00%	\$ 354	12/12/2008	8.08	\$ 1,772	\$ -	\$ -
42	136	Computer	\$ 1,549	5	20.00%	\$ 310	02/11/2009	7.92	\$ 1,549	\$ -	\$ -
43	137	Laptop	\$ 1,128	5	20.00%	\$ 226	03/04/2009	7.83	\$ 1,128	\$ -	\$ -
44	138	Laptop	\$ 844	5	20.00%	\$ 169	04/29/2009	7.67	\$ 844	\$ -	\$ -
45	139	Office Furniture	\$ 2,009	7	14.29%	\$ 287	04/16/2009	7.75	\$ 2,009	\$ -	\$ 96
46	140	TV for Meeting Room	\$ 1,920	5	20.00%	\$ 384	06/03/2009	7.58	\$ 1,920	\$ -	\$ -
47	141	Cell Phone	\$ 475	5	20.00%	\$ 95	06/03/2009	7.58	\$ 475	\$ -	\$ -
48	143	Computer Equipment	\$ 675	5	20.00%	\$ 135	04/10/2009	7.75	\$ 675	\$ -	\$ -
49	144	Laptop	\$ 3,611	5	20.00%	\$ 722	11/11/2009	7.17	\$ 3,611	\$ -	\$ -
50	145	Field Camera	\$ 786	5	20.00%	\$ 157	12/04/2009	7.08	\$ 786	\$ -	\$ -
51	148	Scanner	\$ 509	5	20.00%	\$ 102	12/15/2009	7.08	\$ 509	\$ -	\$ -
52	149	Mac Airbook Laptop	\$ 2,026	5	20.00%	\$ 405	02/15/2010	6.92	\$ 2,026	\$ -	\$ -
53	150	TV (for Boardroom)	\$ 949	5	20.00%	\$ 190	02/17/2010	6.83	\$ 949	\$ -	\$ -
54	152	MacBook and MacAirport	\$ 1,244	5	20.00%	\$ 249	05/18/2010	6.58	\$ 1,244	\$ -	\$ -
55	153	Mac Laptop (the airbook)	\$ 1,000	5	20.00%	\$ 200	08/28/2010	6.33	\$ 1,000	\$ -	\$ -
56	154	iPad	\$ 1,365	5	20.00%	\$ 273	12/27/2010	6.00	\$ 1,365	\$ -	\$ -
57	155	iPad	\$ 1,323	5	20.00%	\$ 265	12/27/2010	6.00	\$ 1,323	\$ -	\$ -
58	156	Computer	\$ 2,748	5	20.00%	\$ 550	12/30/2010	6.00	\$ 2,748	\$ -	\$ -
59	158	Apple Computer	\$ 1,333	5	20.00%	\$ 267	12/31/2010	6.00	\$ 1,333	\$ -	\$ -
60	161	2 Apple Laptops	\$ 8,807	5	20.00%	\$ 1,761	09/27/2012	4.25	\$ 7,486	\$ 1,321	\$ 1,762
61	163	Computer Equipment	\$ 688	5	20.00%	\$ 138	02/28/2013	3.83	\$ 527	\$ 161	\$ 138
62	164	Dell Latitude E5530 Noteb	\$ 1,613	7	14.29%	\$ 230	03/04/2013	3.83	\$ 883	\$ 730	\$ 230
63	165	Apple MacBook Pro	\$ 1,446	5	20.00%	\$ 289	04/15/2013	3.75	\$ 1,085	\$ 361	\$ 289
64	168	Dell Optiplex 3010 Computer	\$ 1,578	5	20.00%	\$ 316	07/25/2013	3.42	\$ 1,079	\$ 499	\$ 316
65	169	Dell Optiplex 3010 Computer	\$ 1,643	5	20.00%	\$ 329	07/25/2013	3.42	\$ 1,123	\$ 520	\$ 328
66	172	Laptop	\$ 1,154	5	20.00%	\$ 231	12/15/2014	2.08	\$ 481	\$ 673	\$ 231
67	173	Printer	\$ 470	5	20.00%	\$ 94	12/15/2014	2.08	\$ 196	\$ 274	\$ 94
68	10	Computer	\$ 2,334	5	20.00%	\$ 467	08/10/2015	1.42	\$ 661	\$ 1,673	\$ 466
69	182	Laptop	\$ 2,242	5	20.00%	\$ 448	06/01/2015	1.58	\$ 710	\$ 1,532	\$ 448
70	183	Office Desk	\$ 2,839	5	20.00%	\$ 568	06/01/2015	1.58	\$ 899	\$ 1,940	\$ 568
71	184	Storage Case**	\$ 1,810	5	20.00%	\$ 362	08/10/2015	1.42	\$ 573	\$ 1,237	\$ 362
72	185	Office Chairs	\$ 908	5	20.00%	\$ 182	06/01/2015	1.58	\$ 287	\$ 621	\$ 181
73	186	Table	\$ 906	5	20.00%	\$ 181	08/10/2015	1.42	\$ 257	\$ 649	\$ 181
74	187	Apple Computer**	\$ 1,154	5	20.00%	\$ 231	11/01/2015	1.17	\$ 462	\$ 692	\$ 231
75	188	Office Furnishings	\$ 930	5	20.00%	\$ 186	02/10/2015	1.92	\$ 356	\$ 575	\$ 186
76		Total Office Furniture and Equipment	\$ 112,484						\$ 99,026	\$ 13,458	\$ 6,107
<u>Transportation Equipment</u>											
77	47	2000 GMC SIERRA 4X4	\$ 24,130	5	20.00%	\$ 4,826	02/29/2000	16.83	\$ 24,130	\$ -	\$ -
78	162	2012 GMC K15	\$ -	5	20.00%	\$ -	01/23/2012	4.92	\$ -	\$ -	\$ 342
79	170	2013 DODGE RAM	\$ 25,860	5	20.00%	\$ 5,172	06/20/2013	3.50	\$ 18,102	\$ 7,758	\$ 5,172
80	17	2014 DODGE RAM	\$ 37,876	5	20.00%	\$ 7,575	03/11/2014	2.83	\$ 21,463	\$ 16,413	\$ 7,575
81	189	2016 GMC SIERRA K15	\$ 37,633	5	20.00%	\$ 7,527	01/21/2016	0.92	\$ 6,899	\$ 30,734	\$ 6,899
82		Total Transportation Equipment	\$ 125,499						\$ 70,594	\$ 54,905	\$ 19,988

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Power Operated Equipment											
83	26	SNOWMOBILE	\$ 2,900	7	14.29%	\$ 414	12/17/1996	20.00	\$ 2,900	\$ -	\$ -
84	160	2011 CAT 420D BACKHOE	\$ 82,049	7	14.29%	\$ 11,721	08/26/2011	5.33	\$ 62,513	\$ 19,536	\$ 11,721
85	176	2014 KYMCO ATV	\$ 12,083	7	14.29%	\$ 1,726	07/25/2014	2.42	\$ 4,171	\$ 7,912	\$ 1,726
86		Total Power Operated Equipment	\$ 97,032						\$ 69,584	\$ 27,448	\$ 13,447
Miscellaneous Equipment											
87	2	RADIO DETECTION UNTT	\$ 3,784	7	14.29%	\$ 541	05/25/1994	22.58	\$ 3,784	\$ -	\$ -
88	3	SMITH'S FIRE EXTINGUISHER	\$ 3,056	7	14.29%	\$ 437	06/13/1994	22.58	\$ 3,056	\$ -	\$ -
89	4	FALCON PUMP & SUPPLY	\$ 1,762	7	14.29%	\$ 252	08/18/1994	22.33	\$ 1,762	\$ -	\$ -
90	5	CATALYTIC HEATER CO.	\$ 1,425	7	14.29%	\$ 204	08/25/1994	22.33	\$ 1,425	\$ -	\$ -
91	6	TYPE ROC 364 HAZARDOUS CC	\$ 2,244	5	20.00%	\$ 449	12/10/1994	22.08	\$ 2,244	\$ -	\$ -
92	7	ROC REGULATOR SOFTWARE	\$ 594	5	20.00%	\$ 119	12/10/1994	22.08	\$ 594	\$ -	\$ -
93	8	FISHER TYPE 399AI254F/662	\$ 4,509	5	20.00%	\$ 902	12/10/1994	22.08	\$ 4,509	\$ -	\$ -
94	9	METHANOL SLUGGING PUMP	\$ 2,033	7	14.29%	\$ 290	01/30/1995	21.92	\$ 2,033	\$ -	\$ -
95	10	PRESSURE TRANSDUCER	\$ 1,301	7	14.29%	\$ 186	02/13/1995	21.92	\$ 1,301	\$ -	\$ -
96	11	DEW POINT TESTER	\$ 5,801	7	14.29%	\$ 829	02/22/1995	21.83	\$ 5,801	\$ -	\$ -
97	15	REMOTE PRESSURE ALARMS,	\$ 8,615	7	14.29%	\$ 1,231	05/17/1995	21.58	\$ 8,615	\$ -	\$ -
98	16	BRUSH MOWER	\$ 1,397	7	14.29%	\$ 200	05/22/1995	21.58	\$ 1,397	\$ -	\$ -
99	18	ROC INSTALLATION ON AHERI	\$ 7,795	7	14.29%	\$ 1,114	10/31/1995	21.17	\$ 7,795	\$ -	\$ -
100	19	PRESSURE TRANSMITTER MOI	\$ 1,205	7	14.29%	\$ 172	02/29/1996	20.83	\$ 1,205	\$ -	\$ -
101	21	TURBINE MITER MOD MFAST	\$ 4,967	7	14.29%	\$ 710	08/26/1996	20.33	\$ 4,967	\$ -	\$ -
102	24	SIGNS	\$ 1,142	7	14.29%	\$ 163	11/29/1996	20.08	\$ 1,142	\$ -	\$ -
103	32	ELECTRONIC BUSINESS EQUIP	\$ 7,648	5	20.00%	\$ 1,530	03/02/1998	18.83	\$ 7,648	\$ -	\$ -
104	42	EQUIPMENT- RECEIVER	\$ 3,506	5	20.00%	\$ 701	06/15/1999	17.58	\$ 3,506	\$ -	\$ -
105	52	6 VENT REGULATOR	\$ 2,202	7	14.29%	\$ 315	05/24/2001	15.58	\$ 2,202	\$ -	\$ -
106	74	Mower	\$ 4,000	7	14.29%	\$ 571	04/01/2002	14.75	\$ 4,000	\$ -	\$ -
107	75	Flame Ionization Equipment	\$ 12,053	7	14.29%	\$ 1,722	04/08/2002	14.75	\$ 12,053	\$ -	\$ -
108	76	FILTER SEPERATOR	\$ 7,723	7	14.29%	\$ 1,103	06/20/2002	14.50	\$ 7,723	\$ -	\$ -
109	77	GAS FLOW METER - ELEC1ROI	\$ 10,396	7	14.29%	\$ 1,485	06/01/2002	14.58	\$ 10,396	\$ -	\$ -
110	78	GAS SNIFFER - CGI	\$ 1,368	7	14.29%	\$ 195	12/12/2002	14.08	\$ 1,368	\$ -	\$ -
111	82	EQUIPMENT	\$ 1,581	5	20.00%	\$ 316	04/11/2003	13.75	\$ 1,581	\$ -	\$ -
112	83	Equipment	\$ 901	7	14.29%	\$ 129	07/14/2003	13.50	\$ 901	\$ -	\$ -
113	93	EQUIPMENT	\$ 311	5	20.00%	\$ 62	03/15/2004	12.83	\$ 311	\$ -	\$ -
114	96	BATTERY CHARGER	\$ 2,810	7	14.29%	\$ 401	11/27/2004	12.08	\$ 2,810	\$ -	\$ -
115	97	flexible regulator pilot	\$ 2,598	7	14.29%	\$ 371	11/29/2004	12.08	\$ 2,598	\$ -	\$ -
116	98	DIGITAL PRESS	\$ 314	7	14.29%	\$ 45	12/01/2004	12.08	\$ 314	\$ -	\$ -
117	99	RADIODETECTION EQUIPMENT	\$ 8,541	7	14.29%	\$ 1,220	12/21/2004	12.00	\$ 8,541	\$ -	\$ -
118	101	DRY GAS FILTER	\$ 6,528	7	14.29%	\$ 933	12/22/2004	12.00	\$ 6,528	\$ -	\$ -
119	104	LADDER	\$ 101	5	20.00%	\$ 20	03/31/2005	11.75	\$ 101	\$ -	\$ -
120	118	RADIO DETECTION MAPPER	\$ 515	5	20.00%	\$ 103	04/03/2006	10.75	\$ 515	\$ -	\$ -
121	126	Pipeline Pressure Monitor	\$ 9,932	7	14.29%	\$ 1,419	05/22/2008	8.58	\$ 9,932	\$ -	\$ -
122	147	Generator	\$ 636	5	20.00%	\$ 127	11/24/2009	7.08	\$ 636	\$ -	\$ -
123	159	GENERATOR	\$ 4,769	7	14.29%	\$ 681	06/10/2011	5.58	\$ 3,804	\$ 965	\$ 681
124	175	REMOTE METHANE LEAK DET	\$ 20,758	7	14.29%	\$ 2,965	10/01/2014	2.25	\$ 6,672	\$ 14,086	\$ 2,965
125	178	SMARTMASIFR SCADE MASTER	\$ 21,560	3	33.33%	\$ 7,187	07/14/2014	2.50	\$ 17,967	\$ 3,593	\$ 7,187
126	179	Trailer	\$ 6,000	7	14.29%	\$ 857	04/16/2015	1.75	\$ 1,500	\$ 4,500	\$ 857
127	181	Equipment	\$ 1,271	5	20.00%	\$ 254	08/10/2015	1.42	\$ 360	\$ 911	\$ 254
128		Total Miscellaneous Equipment	\$ 189,652						\$ 165,597	\$ 24,055	\$ 11,944
129		Total General	\$ 534,672						\$ 414,547	\$ 120,125	\$ 51,875
130		TOTAL PLANT IN SERVICE	\$ 14,325,853						\$ 12,601,686	\$ 1,724,167	\$ 857,546

* Note: SDIP had an accounting error in the remaining life of the pipeline asset. Refer to SDIP Response to Staff DR 12-11.

** Note: Assets 184 and 187 assumed a full year's depreciation in the year of acquisition. Refer to Email from Lisa Murphy to Brittany Mehhaff on 01/31/2018.

SOURCES:

Columns b, c, f, & j: SDIP Response to Staff DR 12-10, Attach. Staff-10.xlsx

Column d: 1 / column c

Column e: column b * column d

Column g: Number of months between in-service date (column f) and 12/31/2016 divided by 12

Column h: If column g < column c, then column e * column g. Otherwise, column b

Column i: column b less column h

Line 4: sum of lines 1 through 3

Line 7: sum of lines 5 and 6

Line 76: sum of lines 8 through 75

Line 82: sum of lines 77 through 81

Line 86: sum of lines 83 through 85

Line 128: sum of lines 87 through 127

Line 129: sum of lines 7, 76, 82, 86, and 128

Line 130: sum of lines 4 and 129