South Dakota Intrastate Pipeline Company Docket NG17-009 Insurance Expense Adjusted Test Year Ending December 31, 2016

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Line	Description	South Dakota Amount
	(a)	(b)
1	Test year Insurance Expense	\$ 111,678.00
2		
3	2017 Insurance Expense	\$ 126,127.00
4		
5	Adjustment to Test year	\$ 14,449.00

SOURCES:

line 1, column b: Statement M, page 8 of 8 line 3, column b: Response to DR10-20

line 5, column b: Line 3 column b minus line 1 column b