South Dakota Intrastate Pipeline Company Docket NG17-009 Working Capital Updates Adjusted Test Year Ending December 31, 2016 Exhibit___(PJS-3) Schedule 5 Page 1 of 1

Description	-	outh Dakota as Amount
(a)		(b)
Prepaid Expenses		
Average ending 12/31/2017	\$	54,999
Less test year average		52,750
Adjustment	<u> </u>	2,249

SOURCES:

Column b, line 1: Email from Lisa Murphy on 2/1/18

Column b, line 2: Revised Statement F

Column b, line 3: Line 1 - line 2