

<u>Line</u>	<u>Description</u> (a)	<u>Amount</u> (b)
1	South Dakota Use Tax	
2	Disallow Penalty	\$ (301)
3	Disallow Interest	(2,944)
4	Disallow Late Payments for Years Pre-Test Year	<u>(10,161)</u>
5	Total Adjustment	\$ (13,406)
6	Miscellaneous Bank/Penalty/Interest	
7	Disallow Penalty	\$ (7,388)
8	Disallow Interest	<u>(5,179)</u>
9	Total Adjustment	\$ (12,567)
10	Pipeline Safety Tax	
11	2017 Pipeline Safety Tax Expense	\$ 60,906
12	Test Year Pipeline Safety Tax Expense	<u>56,233</u>
13	Adjustment	\$ 4,673
14	Utilities Expense	
15	AT&T Business Cell Phone Quote	\$ 8,771
16	Test Year Cell Phone Plan Costs (including iPad & Hot Spot)	<u>19,831</u>
17	Total Cell Phone Disallowance	\$ (11,060)

Sources:

Column b, lines 2 and 3: SDIP's response to Staff DR 6-24
Column b, line 4: SDIP's response to Staff DR 11-9
Column b, line 5: Sum lines 2 through 4
Column b, lines 7 and 8: SDIP's response to Staff DR 6-24
Column b, line 9: Sum lines 7 and 8
Column b, line 11: 54,763 (DR 10-6) + 6,143 (DR 4-12)
Column b, line 12: Revised Statement L
Column b, line 13: Line 15 less line 16
Column b, line 15: 7,695 (Email from AT&T representative Latoya Boyd on 2/27/18) plus 13.97% tax
(<https://taxfoundation.org/cell-phone-taxes-2017/>)
Column b, line 16: SDIP's response to Staff DR 10-2, Attach Staff 10-2
Column b, line 17: Lines 15 less line 16