

Section F

20:10:13:68. Statement F -- Working Capital. Statement F shall show the computation of the working capital claimed as part of the public utility's rate base using averages where appropriate as of the beginning and the end of each month of the test period. The statement shall show the respective components of the claimed working capital and shall show in detail how the amount of each component was computed. The items required in §§ 20:10:13:69 to 20:10:13:71, inclusive, shall be submitted as part of statement F.

South Dakota Intrastate Pipeline Co.
Summary of Working Capital and Other Deductions
For the Test Year Ended December 31, 2016

<u>Description</u>	<u>Average Balance @ 2016</u>
Materials and Supplies	\$ -
Accounts receivable	482,755
Prepaid Expenses	69,845
Accrued property tax	(17,506)
Accounts payable	(25,437)
Accrued payroll liability	(10,778)
Total Working Capital:	<u>\$498,879</u>