PUBLIC DOCUMENT

Section D

20:10:13:54. Statement D -- **Cost of Plant.** Statement D shall include a statement showing in summary form the accounts of electric or gas utility plant classified by accounts 101, 102, 103, 104, 105, 106, 107, 118 as of the beginning of the 12 months of the test period, and the book additions and reductions in separate columns during the 12 months together with the book balances at the end of the 12-month period. Claimed adjustments, if any, to the book balances and the total cost of plant shall be shown in adjoining columns. All adjustments shall be fairly and clearly explained in the supporting material submitted. The material listed in §§ 20:10:13:55 to 20:10:13:63, inclusive, for electric or gas plant shall be submitted as part of statement D.

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South Dakota Intrastate Pipeline Co. Plant in Service Twelve Months Ended December 31, 2016

Function	Balance at 12/31/15	Balance at 12/31/16	Additions less disposals
Transmission	13,791,181	13,791,181	-
General	517,594	534,672	17,078
TOTAL	14,308,775	14,325,853	17,078