

South Dakota Intrastate Pipeline Co.
South Dakota
Revenue Requirement Model Description

Section D

20:10:13:55. Schedule D-1 -- Detailed Plant Accounts. Schedule D-1 shall include the amounts by detail plant accounts in columnar form similar to statement D for each of the above accounts prescribed by the FERC's uniform systems of accounts for public utilities and licensees or for gas companies, 18 C.F.R. 101 (April 1, 1985), with subtotals by functional classification. To the extent plant costs are not available by detailed plant accounts they may be shown by functional classifications.

South Dakota Intrastate Pipeline Co.
Detailed Cost of Plant
For the Test Year Ended December 31, 2016

TRANSMISSION PLANT	Balance @ 1/1/2016	Balance @ 12/31/2016
Land and Land Rights (365.1)		
Rights of Way (365.2)		
Structures and Improvements (366)	13,791,181	13,791,181
Mains (367)		
Compressor Station Equipment (368)		
Measuring and Regulating Station Equipment (369)		
Communication Equipment (370)		
Other Equipment (371)		
Asset Retirement Costs for Transmission Plant (372)		
TOTAL Transmission Plant	13,791,181	13,791,181
 GENERAL PLANT		
Land and Land Rights (389)		
Structures and Improvements (390)	10,005	10,005
Office Furniture and Equipment (391)	112,484	112,484
Transportation Equipment (392)	108,421	125,499
Stores Equipment (393)		
Tools, Shop, and Garage Equipment (394)		
Laboratory Equipment (395)		
Power Operated Equipment (396)	97,032	97,032
Communication Equipment (397)		
Miscellaneous Equipment (398)	189,652	189,652
Other Tangible Property (399)		
Asset Retirement Costs for General Plant (399.1)		
TOTAL General Plant	517,594	534,672
 TOTAL Gas Plant in Service	14,308,775	14,325,853