## Section D

20:10:13:57. Schedule D-3 -- Working papers showing plant accounts on average basis for test period. Schedule D-3 shall show the 12 average monthly book balances during the 12 months in the test period for each detailed plant account, each subtotal of the functional classifications and total plant. The sum of such 12 average balances shall be divided by 12. The effect of proposed adjustments, if any, on the average balances shall also be shown. To the extent plant costs are not readily 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	January	February	March	April	May	June	July	August	September	October	November	December	Average
Land and Land Rights	-	-	-	-	- '	-	- '	-	-	-	-	-	-
Rights of Way	-	-	-	-	-	-	-	-	-	-	-	-	-
Structures and Improvements	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181
Mains	-	-	-	-	-	-	-	-	-	-	-	-	-
Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Measuring and Regulating Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset Retirement Costs for Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Transmission Plant	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181	13,791,181
GENERAL PLANT													
Land and Land Rights													
Structures and Improvements	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005	10,005
Office Furniture and Equipment	112,484	112,484	112,484	112,484	112,484	112,484	112,484	112,484	112,484	112,484	112,484	112,484	112,484
Transportation Equipment	108,421	125,499	125,499	125,499	125,499	125,499	125,499	125,499	125,499	125,499	125,499	125,499	124,076
Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Tools, Shop, and Garage Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Power Operated Equipment	97,032	97,032	97,032	97,032	97,032	97,032	97,032	97,032	97,032	97,032	97,032	97,032	97,032
Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Equipment	189,652	189,652	189,652	189,652	189,652	189,652	189,652	189,652	189,652	189,652	189,652	189,652	189,652
Other Tangible Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset Retirement Costs for General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL General Plant	517,594	534,672	534,672	534,672	534,672	534,672	534,672	534,672	534,672	534,672	534,672	534,672	533,249
TOTAL Gas Plant in Service	14,308,775	14,325,853	14,325,853	14,325,853	14,325,853	14,325,853	14,325,853	14,325,853	14,325,853	14,325,853	14,325,853	14,325,853	14,324,430