

**Section E**

**20:10:13:64. Statement E -- Accumulated depreciation.** Statement E shall include a statement of the accumulated provision for depreciation by functional classification as of the beginning of each month of the test period and as of the end of the test period. Any claimed adjustments to the book amounts shall be shown in adjoining columns. All adjustments shall be clearly and fully explained in the supporting material submitted. The schedules required by §§ 20:10:13:65 to 20:10:13:67, inclusive, shall be submitted as part of statement E.

**South Dakota Intrastate Pipeline Co.  
Summary of Accumulated Reserve for Depreciation  
Twelve Months Ended December 31, 2016**

<b>Function</b>	<b><u>Balance at 12/31/15</u></b>	<b><u>Balance at 12/31/16</u></b>	<b><u>Average Balance 2016</u></b>
Transmission	11,381,468	12,187,139	11,784,304
General	379,116	414,548	396,832
<b>TOTAL</b>	<b>11,760,584</b>	<b>12,601,687</b>	<b>12,181,136</b>

<b>Function</b>	<b><u>12/31/2015</u></b>	<b><u>1/31/2016</u></b>	<b><u>2/29/2016</u></b>	<b><u>3/31/2016</u></b>	<b><u>4/30/2016</u></b>	<b><u>5/31/2016</u></b>	<b><u>6/30/2016</u></b>	<b><u>7/31/2016</u></b>	<b><u>8/31/2016</u></b>	<b><u>9/30/2016</u></b>	<b><u>10/31/2016</u></b>	<b><u>11/30/2016</u></b>	<b><u>12/31/2016</u></b>
Transmission	11,381,468	11,448,607	11,515,746	11,582,885	11,650,024	11,717,163	11,784,302	11,851,441	11,918,580	11,985,719	12,052,858	12,119,997	12,187,139
General	379,116	383,439	371,318	375,641	379,964	384,287	388,610	392,933	397,256	401,579	405,902	410,225	414,548
<b>TOTAL</b>	<b>11,760,584</b>	<b>11,832,046</b>	<b>11,887,064</b>	<b>11,958,526</b>	<b>12,029,988</b>	<b>12,101,450</b>	<b>12,172,912</b>	<b>12,244,374</b>	<b>12,315,836</b>	<b>12,387,298</b>	<b>12,458,760</b>	<b>12,530,222</b>	<b>12,601,687</b>