

**Section E**

**20:10:13:66. Schedule E-2 -- Working papers on depreciation and amortization method.** Schedule E-2 shall include a description of the methods and procedures followed in depreciating or amortizing plant and recording abandonments by the utility if any policy change has been made effective since the period covered by the last annual report on FERC form no. 1 or FERC form no. 2 as filed with the FERC.

**South Dakota Intrastate Pipeline Co.**  
**Working papers on depreciation and amortization method**

The pipeline is being depreciated over the twenty-five year transportation agreement term and is fully depreciated in 2018. Other assets are depreciated on a straight line basis over the expected life of the asset, which is generally 5-7 years.