

**Section F**

**20:10:13:68. Statement F -- Working Capital.** Statement F shall show the computation of the working capital claimed as part of the public utility's rate base using averages where appropriate as of the beginning and the end of each month of the test period. The statement shall show the respective components of the claimed working capital and shall show in detail how the amount of each component was computed. The items required in §§ 20:10:13:69 to 20:10:13:71, inclusive, shall be submitted as part of statement F.

**South Dakota Intrastate Pipeline Co.**  
**Summary of Working Capital and Other Deductions**  
**For the Test Year Ended December 31, 2016**

<u>Description</u>	<u>Average</u> <u>Balance 2016</u>
Materials and Supplies	-
Accounts Receivable	182,820
Prepayments	52,750
Accounts Payable	(19,970)
Accrued Property Tax	<u>(41,508)</u>
<b>Total</b>	<b><u>174,092</u></b>