

Line	Description	Plant In-Service Amount	Account	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Difference	Tax Rate	Deferred Tax	Accumulated Depreciation	ADIT
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Post Test Year Plant Additions												
Distribution Plant												
1	G9B6U Tea-Sioux Falls Hwy 106 Tie	\$ 349,061	376	2.26%	\$ 7,889	3.750%	\$ 13,090	\$ 5,201	21.00%	\$ 1,092	\$ 3,945	\$ 546
2	G99BW: SFS: NW 250 PSIG Expansion		376	2.26%	-	3.750%	-	-	21.00%	-	-	-
3	G9BAL: SFS: Minnesota Ave Russell-3rd	326,417	376	2.26%	7,377	3.750%	12,241	4,864	21.00%	1,021	3,689	511
4	G9AET: 6 Mile Rd 10th to 26th	338,767	376	2.26%	7,656	3.750%	12,704	5,048	21.00%	1,060	3,828	530
5	G9BDB: SFS: Rice St 210 Line Upgrade	1,002,877	376	2.26%	22,665	3.750%	37,608	14,943	21.00%	3,138	11,333	1,569
6	G9BDC: SFS: SF MM New Harrisburg Feed		376	2.26%	-	3.750%	-	-	21.00%	-	-	-
7	G9AM4: SFS: SD Hwy42 SD100 to 6 Mile		376	2.26%	-	3.750%	-	-	21.00%	-	-	-
8	G9AF2: SFS: Tallgrass 69th to 85th	50,356	376	2.26%	1,138	3.750%	1,888	750	21.00%	158	569	79
9	G9BDJ: 2022 Flow Computer Rplmt-SD	27,901	379	2.72%	759	3.750%	1,046	287	21.00%	60	380	30
10	G9BDH: 2022 Odorizer Replacement - SD		379	2.72%	-	3.750%	-	-	21.00%	-	-	-
11	G99BX: SFS: LaMesa & 60th - NW 250 Psig		376	2.26%	-	3.750%	-	-	21.00%	-	-	-
12	G99HL: SFS W 85th St HP: Tea-Sundown'r		376	2.26%	-	3.750%	-	-	21.00%	-	-	-
13	G9BAM: SFS: Minnesota Ave 2nd-10th		376	2.26%	-	3.750%	-	-	21.00%	-	-	-
14	G99B4: SFS: Brandon Splitrock Blvd 6"		376	2.26%	-	3.750%	-	-	21.00%	-	-	-
15	G99I0: SFS Tea Serve Load		376	2.26%	-	3.750%	-	-	21.00%	-	-	-
16	G9BDN: SFS: Hwy 42 and Highway 11 Reb		376	2.26%	-	3.750%	-	-	21.00%	-	-	-
17	G9BDU: SFS 85th St to I29		376	2.26%	-	3.750%	-	-	21.00%	-	-	-
18	G99L3: SFS I229 210PSIG Expansion		376	2.26%	-	3.750%	-	-	21.00%	-	-	-
19	G9BDM: 2023 Flow Computer Repl-SD		379	2.72%	-	3.750%	-	-	21.00%	-	-	-
20	G9BDG: SFS: West TBS Capacity		379	2.72%	-	3.750%	-	-	21.00%	-	-	-
21	G9BDQ: SFS: 60th St N 250Psig Upgrade (Acct1)		376	2.26%	-	3.750%	-	-	21.00%	-	-	-
22	G9BDQ: SFS: 60th St N 250Psig Upgrade (Acct2)		378	2.57%	-	3.750%	-	-	21.00%	-	-	-
23	G9BDL: 2023 Odorizer Replacement - SD		379	2.72%	-	3.750%	-	-	21.00%	-	-	-
24	Total Distribution Plant	\$ 2,095,379			\$ 47,484		\$ 78,577	\$ 31,093		\$ 6,529	\$ 23,742	\$ 3,265

SOURCES:

Line 24: sum of lines 1-23
Column b, lines 1-23: Email from Stephen Stratton on 2/15/23, "SD Gas Rate Case Projects - 12-31-22 updated for post-year end spend.xls"
Column c, lines 1-23: Exhibit ASR 1.1, WP C
Column d, lines 1-23: Exhibit JJS 1.2
Column e, lines 1-23 : column b * column d
Column f, lines 1-23: Exhibit ASR 1.1, WP C
Column g, lines 1-23 : Column b * column f
Column h, lines 1-23: Column g - column e
Column i, lines 1-23: tax rate
Column j, lines 1-23: Column h * column i
Column k, lines 1-23: Column e divided by 2
Column l, lines 1-23: Column j divided by 2