

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)
	Distribution Plant											
1	G9BAP 2022 Gas ERT Project (thru 10.31.22)	\$ 1,276,419	381	3.45%	\$ 44,036	3.750%	\$ 47,866	\$ 3,830	21.00%	\$ 804	\$ 22,018	\$ 402
2	G9BAP 2022 Gas ERT Project (remaining 2022)	389,193	381	3.45%	13,427	3.750%	14,595	1,168	21.00%	245	6,714	123
3	Total Distribution Plant	\$ 1,665,612			\$ 57,463		\$ 62,461	\$ 4,998		\$ 1,049	\$ 28,732	\$ 525

SOURCES:

Line 3: sum of lines 1 & 2
Column b, lines 1-2: 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 1-2: Email from Amanda Hosch on 12/22/22
Column d, lines 1-2: Exhibit JJS 1.2
Column e, lines 1-2 : column b * column d
Column f, lines 1-2: Email from Amanda Hosch on 12/22/22
Column g, lines 1-2 : Column b * column f
Column h, lines 1-2: Column g - column e
Column i, lines 1-2: tax rate
Column j, lines 1-2: Column h * column i
Column k, lines 1-2: Column e divided by 2
Column l, lines 1-2: Column j divided by 2