

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	G9BGU 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	2,419,422	376	2.26%	54,679	3.750%	90,728	36,049	21.00%	7,570	27,340	3,785
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	1,329,832	376	2.26%	30,054	3.750%	49,869	19,815	21.00%	4,161	15,027	2,081
7	G9AM4: SFS: SD Hwy42 SD100 to 6 Mile	125,383	376	2.26%	2,834	3.750%	4,702	1,868	21.00%	392	1,417	196
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	104,918	379	2.72%	2,854	3.750%	3,934	1,080	21.00%	227	1,427	114
11	G9BDH: 2022 Odorizer Replacement - SD - 2023 Carryover	68,005	379	2.72%	1,850	3.750%	2,550	700	21.00%	147	925	74
12	G99BX: SFS: LaMesa & 60th - NW 250 Psig	2,453,375	376	2.26%	55,446	3.750%	92,002	36,556	21.00%	7,677	27,723	3,839
13	G99HL: SFS W 85th St HP: Tea-Sundown'r	444,264	376	2.26%	10,040	3.750%	16,660	6,620	21.00%	1,390	5,020	695
14	G9BAM: SFS: Minnesota Ave 2nd-10th	373,511	376	2.26%	8,441	3.750%	14,007	5,566	21.00%	1,169	4,221	585
15	G99B4: SFS: Brandon Splitrock Blvd 6"	1,348,049	376	2.26%	30,466	3.750%	50,552	20,086	21.00%	4,218	15,233	2,109
16	G99I0: SFS Tea Serve Load	1,622,640	376	2.26%	36,672	3.750%	60,849	24,177	21.00%	5,077	18,336	2,539
17	G9BDN: SFS: Hwy 42 and Highway 11 Reb	243,878	376	2.26%	5,512	3.750%	9,145	3,633	21.00%	763	2,756	382
18	G9BDU: SFS 85th St to I29	134,796	376	2.26%	3,046	3.750%	5,055	2,009	21.00%	422	1,523	211
19	G99L3: SFS I229 210PSIG Expansion	969,514	376	2.26%	21,911	3.750%	36,357	14,446	21.00%	3,034	10,956	1,517
20	G99L3: SFS I229 210PSIG Expansion - 2023 Carryover	90,000	377	2.26%	2,034	3.750%	3,375	1,341	21.00%	282	1,017	141
21	G9BDM: 2023 Flow Computer Repl-SD	108,060	379	2.72%	2,939	3.750%	4,052	1,113	21.00%	234	1,470	117
22	G9BDG: SFS: West TBS Capacity	175,119	379	2.72%	4,763	3.750%	6,567	1,804	21.00%	379	2,382	190
23	G9BDQ: SFS: 60th St N 250Psig Upgrade (Acct1)	1,376,360	376	2.26%	31,106	3.750%	51,614	20,508	21.00%	4,307	15,553	2,154
24	G9BDQ: SFS: 60th St N 250Psig Upgrade (Acct2)	468,322	378	2.57%	12,036	3.750%	17,562	5,526	21.00%	1,160	6,018	580
25	G9BDL: 2023 Odorizer Replacement - SD	529,996	379	2.72%	14,416	3.750%	19,875	5,459	21.00%	1,146	7,208	573
26	Total Distribution Plant	\$ 16,480,823			\$ 378,583		\$ 618,032	\$ 239,449		\$ 50,284	\$ 189,292	\$ 25,142

SOURCES:

Line 26: sum of lines 1-25
Column b, lines 1, 3-5, 8-9: Email from Stephen Stratton on 2/15/23, "SD Gas Rate Case Projects - 12-31-22 updated for post-year end spend.xls"
Column b, lines 7 and 10: Email from Laura Farrance on 11/4/22, "SD Gas Rate Case 2022 - Settlement Terms Sheet Revised Nov 3, 2022.pdf"
Column b, lines 2, 6, 11-25: Email from Amanda Hosch on 11/17/22, "CIPA Illustration for Staff - NG22-005 MidAmerican Cost of Service 11-7-22 rev.xlsx"
Column c, lines 1-25: Exhibit 1.1, WP C
Column d, lines 1-25: Exhibit JJS 1.2
Column e, lines 1-25: column b * column d
Column f, lines 1-25: Exhibit ASR 1.1, WP C
Column g, lines 1-25: Column b * column f
Column h, lines 1-25: Column g - column e
Column i, lines 1-25: tax rate
Column j, lines 1-25: Column h * column i