

<u>Line</u>	<u>Description</u> (a)	<u>Total SD Gas Amount</u> (b)
1	Investment To Be Financed (Average Rate Base)	\$ 153,482,079
2	Weighted Average Cost of Debt	<u>1.804%</u>
3	Synchronized Interest Expense	2,769,493
4	Interest Expense as Filed	<u>2,489,977</u>
5	Difference in Interest Expense	279,516
6	Federal Income Tax Adjustment (21%)	\$ (58,698)

SOURCES:

Column b, line 1: EJP-5 Schedule 1, column d, line 31

Column b, line 2: BLC1- Schedule 1, column 3, line 1

Column b, line 3: column b line 1 * line 2

Column b, line 4: Exhibit BMG 1.1 - Schedules 1-27, WP4-Interest Sync, column b, line 7

Column b, line 5: column b line 3 less line 4

Column b, line 6: (-1) * line 5 * 21%