

| 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 | G9BCU Yankton DRS 26 Rebuild | \$ 128,362 | 378 | 2.57% | \$ 3,299 | 3.750% | \$ 4,814 | \$ 1,515 | 21.00% | \$ 318 | \$ 1,650 | \$ 159 |
| 2 | G9BDD: Canton DIMP Rebuild | 154,071 | 376 | 2.26% | 3,482 | 3.750% | 5,778 | 2,296 | 21.00% | 482 | \$ 1,741 | \$ 241 |
| 3 | G9BDE: West Sioux Area Rebuild - 2022 - Account 1 | 571,580 | 376 | 2.26% | 12,918 | 3.750% | 21,434 | 8,516 | 21.00% | 1,788 | \$ 6,459 | \$ 894 |
| 4 | G9BDE: West Sioux Area Rebuild - 2022 - Account 2 | 469,952 | 380 | 3.47% | 16,307 | 3.750% | 17,623 | 1,316 | 21.00% | 276 | \$ 8,154 | \$ 138 |
| 5 | G9BDF: West Sioux Area Rebuild - 2023 | | | | - | | - | - | 21.00% | - | \$ - | \$ - |
| 6 | G9AYR: Sioux Falls Phillips Ave Reconstruction | | | | - | | - | - | 21.00% | - | \$ - | \$ - |
| 7 | G9BDS: South Dakota Regulator Station Rebuilds | | | | - | | - | - | 21.00% | - | \$ - | \$ - |
| 8 | Total Distribution Plant | \$ 1,323,965 | | | \$ 36,006 | | \$ 49,649 | \$ 13,643 | | \$ 2,864 | \$ 18,003 | \$ 1,432 |

SOURCES:

Line 8: sum of lines 1-7
Column b, lines 1-4: 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 1-7: Exhibit ASR 1.1, WP D
Column d, lines 1-7: Exhibit JJS 1.2
Column e, lines 1-7: column b * column d
Column f, lines 1-7: Exhibit ASR 1.1, WP D
Column g, lines 1-7: column b * column f
Column h, lines 1-7: column g - column e
Column i, lines 1-7: tax rate
Column j, lines 1-7: column h * column i
Column k, lines 1-7: column e divided by 2
Column l, lines 1-7: column j divided by 2