

Line	Description	Plant In-Service Amount	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)
Intangible Plant											
1	S03LX Maximo 2022	188,787	10.000%	18,879	33.333%	62,928	44,049	21.00%	9,250	\$ 9,440	\$ 4,625
2	S03GX Oracle CX Engagement	174,420	10.000%	17,442	33.333%	58,139	40,697	21.00%	8,546	\$ 8,721	\$ 4,273
3	S03HO Oracle Customer Experience Communications			-		-	-	21.00%	-	\$ -	\$ -
4	S03EJ Maximo 2023			-		-	-	21.00%	-	\$ -	\$ -
5	S03HJ Oracle Financial Management			-		-	-	21.00%	-	\$ -	\$ -
6	S03L5 PowerPlan			-		-	-	21.00%	-	\$ -	\$ -
7	S03HM Oracle Human Resources			-		-	-	21.00%	-	\$ -	\$ -
8	S03HQ Oracle Construction and Engineering			-		-	-	21.00%	-	\$ -	\$ -
9	S03LK Mobile Geographic Information System			-		-	-	21.00%	-	\$ -	\$ -
10	S03LF Vertex			-		-	-	21.00%	-	\$ -	\$ -
11	Total Intangible Plant	\$ 363,207		\$ 36,321		\$ 121,067	\$ 84,746		\$ 17,796	\$ 18,161	\$ 8,898

SOURCES:

Line 11: sum of lines 1-10
Column b, lines 1-10: "SD Gas Rate Case 2022 - Settlement Terms Sheet Revised Nov 3, 2022.pdf" in email from Laura Farrance on 11/4/22
Column c, lines 1-10: Exhibit ASR 1.1, WP E
Column d, lines 1-10: column b * column c
Column e, lines 1-10: Exhibit ASR 1.1, WP E
Column f, lines 1-10: column b * column e
Column g, lines 1-10: column f - column d
Column h, lines 1-10: tax rate
Column i, lines 1-10: column g * column h
Column j, lines 1-10: column d divided by 2
Column k, lines 1-10: column i divided by 2