

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 - Account 1	558,090	376	2.26%	12,613	3.750%	20,928	8,315	21.00%	1,746	\$ 6,307	\$ 873
6	G9BDF: West Sioux Area Rebuild - 2023 - Account 2	441,818	380	3.47%	15,331	3.750%	16,568	1,237	21.00%	260	\$ 7,666	
7	G9AYR: Sioux Falls Phillips Ave Reconstruction	92,581	376	2.26%	2,092	3.750%	3,472	1,380	21.00%	290	\$ 1,046	\$ 145
8	G9BDS: South Dakota Regulator Station Rebuilds	180,558	378	2.57%	4,640	3.750%	6,771	2,131	21.00%	448	\$ 2,320	\$ 224
9	Total Distribution Plant	\$ 2,597,012			\$ 70,682		\$ 97,388	\$ 26,706		\$ 5,608	\$ 35,341	\$ 2,674

SOURCES:

Line 9: sum of lines 1-8
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 b, lines 5-8: "CIPA Illustration for Staff - NG22-005 MidAmerican Cost of Service 11-7-22 rev.xlsx" in email from Amanda Hosch on 11/17/22
Column c, lines 1-8: Exhibit ASR 1.1, WP D
Column d, lines 1-8: Exhibit JJS 1.2
Column e, lines 1-8: column b * column d
Column f, lines 1-8: Exhibit ASR 1.1, WP D
Column g, lines 1-8: column b * column f
Column h, lines 1-8: column g - column e
Column i, lines 1-8: tax rate
Column j, lines 1-8: column h * column i
Column k, lines 1-8: column e divided by 2
Column l, lines 1-8: column j divided by 2