

Line	Acct. No.	Description	SD Gas Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Book/Tax Difference	Deferred Tax
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Plant in Service									
<u>Distribution</u>									
1	374.1	Land	\$ -		\$ -	0.00%	\$ -	\$ -	\$ -
2	374.2	Rights of Way	-	1.46%	-	3.75%	-	-	-
3	375	Structures and Improvements	(562)	1.29%	(7)	1.39%	(8)	(1)	-
4	376	Mains	1,190,874	1.85%	22,031	3.75%	44,658	22,627	4,752
5	378	Meas. & Reg. Equip.-General	207,130	2.35%	4,868	3.75%	7,767	2,899	609
6	379	Meas. & Reg. Equip.-City Gate	(3)	2.14%	-	3.75%	-	-	-
7	380	Services	230,123	3.03%	6,973	3.75%	8,630	1,657	348
8	381	Meters	176,947	5.43%	9,608	3.75%	6,636	(2,972)	(624)
9	383	Regulators	47,175	1.70%	802	3.75%	1,769	967	203
10	385	Ind. Meas. & Reg. Station Eqpt.	-	2.48%	-	3.75%	-	-	-
11	387.2	Other Distribution Equipment	-	2.49%	-	3.75%	-	-	-
12		Total Distribution	\$ 1,851,684		\$ 44,275		\$ 69,452	\$ 25,177	\$ 5,288
<u>General</u>									
13	389	Land	-		\$ -	0.00%	\$ -	\$ -	\$ -
14	390	Structures and Improvements	44,622	1.76%	785	1.39%	620	(165)	(35)
15	391.1	Office Furniture & Equipment	440	19.63%	86	14.29%	63	(23)	(5)
16	391.3	Personal Computers	2	19.36%	-	20.00%	-	-	-
17	392.1	Trans. Equip., Non-Unitized	(1,843)	0.49%	(9)	20.00%	(369)	(360)	(76)
18	392.2	Trans. Equip., Unitized	147,130	9.69%	14,257	20.00%	29,426	15,169	3,185
19	393	Stores Equipment	2,544	4.05%	103	14.29%	364	261	55
20	394.1	Tools, Shop & Gar. Eq. - Non-Un.	166,829	4.62%	7,707	14.29%	23,840	16,133	3,388
21	395	Laboratory Equipment	27	13.63%	4	14.29%	4	-	-
22	396.1	Work Equipment Trailers	10	1.29%	-	14.29%	1	1	-
23	396.2	Power Operated Equipment	375,130	30.48%	114,340	14.29%	53,606	(60,734)	(12,754)
24	397.1	Fixed Radio Comm. Equip.	(4,579)	7.49%	(343)	14.29%	(654)	(311)	(65)
25	397.2	Mobile Radio Comm. Equip.	-	7.82%	-	14.29%	-	-	-
26	397.3	General Tele. Comm. Equip.	-	12.70%	-	14.29%	-	-	-
27	397.8	Network Equipment	-	23.65%	-	14.29%	-	-	-
28	398	Miscellaneous Equipment	6,781	8.38%	568	14.29%	969	401	84
29		Total General	\$ 737,093		\$ 137,498		\$ 107,870	\$ (29,628)	\$ (6,223)
30		Intangible Plant - General	\$ 17,950		\$ 3,314	33.33%	\$ 5,983	\$ 2,669	\$ 560
<u>Common</u>									
31	389	Land	\$ 267		\$ -	0.00%	\$ -	\$ -	\$ -
32	390	Structures and Improvements	7,004	2.57%	180	1.39%	97	(83)	(17)
33	391.1	Office Furniture & Equipment	(518)	6.81%	(35)	14.29%	(74)	(39)	(8)
34	391.3	Personal Computers	(1,081)	24.37%	(263)	20.00%	(216)	47	10
35	391.5	Other Computer Equipment	(15,282)	23.70%	(3,622)	20.00%	(3,056)	566	119
36	392.1	Trans. Equip., Non-Unitized	1	3.42%	-	20.00%	-	-	-
37	392.2	Trans. Equip., Unitized	5,954	9.65%	575	20.00%	1,191	616	129
38	392.3	Aircraft Equipment	1,173	4.00%	47	14.29%	168	121	25
39	393	Stores Equipment	4	2.94%	-	14.29%	1	1	-
40	394.1	Tools, Shop & Gar. Eq. - Non-Un.	(71)	1.27%	(1)	14.29%	(10)	(9)	(2)
41	394.3	Vehicle Maint. Equip.	11	5.00%	1	14.29%	2	1	-
42	397.1	Radio Comm. Equip. - Fixed	(312)	7.04%	(22)	14.29%	(45)	(23)	(5)
43	397.2	Radio Comm. Equip. - Mobile	457	7.05%	32	14.29%	65	33	7
44	397.3	General Tele. Comm. Equip.	6,697	11.83%	792	14.29%	957	165	35
45	397.5	Supervisory & Telemetering	598	27.74%	166	14.29%	85	(81)	(17)
46	397.8	Network Equipment	(865)	25.14%	(217)	14.29%	(124)	93	20
47	398	Miscellaneous Equipment	9,040	3.05%	276	14.29%	1,292	1,016	213
48		Total Common	\$ 13,077		\$ (2,091)		\$ 333	\$ 2,424	\$ 509
49	303	Intangible Plant - Common	\$ 55,837		6,216	33.33%	18,610	12,394	2,603
50		Total Plant in Service	\$ 2,675,641		\$ 189,212		\$ 202,248	\$ 13,036	\$ 2,737

Sources:

Line 12: sum of lines 1-11
Line 29: sum of lines 13-28
Line 48: sum of lines 31-47
Line 50: sum of lines 12, 29, 30, 48, & 49
Column c: BAM-2 Sch 1
Column d: JG-1
Column e, expect lines 30 and 49: column c * column d
Column e, lines 30 and 49: BAM-6
Column f: Statement K, page 18
Column g: column c * column f
Column h: column g less column e
Column i: column h * 21%