

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									
Distribution									
2	376	Mains	\$ 2,761,369	1.85%	51,085	3.750%	\$ 103,551	\$ 52,466	\$ 11,018
3	378	Meas. & Reg. Equip. - General	62,514	2.35%	1,469	3.750%	2,344	875	184
4	380	Services	1,304,616	3.03%	39,530	3.750%	48,923	9,393	1,973
5	381	Meters	753,363	5.43%	40,908	3.750%	28,251	(12,657)	(2,658)
6	383	Regulators	184,583	1.70%	3,138	3.750%	6,922	3,784	795
7		Total Distribution	\$ 5,066,445		\$ 136,130		\$ 189,991	\$ 53,861	\$ 11,312
General									
8	390	Structures and Improvements	\$ 7,207	1.76%	\$ 127	1.391%	\$ 100	\$ (27)	\$ (6)
9	391.1	Office Furniture and Fixtures	7,682	19.63%	1,508	14.290%	1,098	(410)	(86)
10	392.2	Transportation Equip. - Unitized	273,517	9.69%	26,504	20.000%	54,703	28,199	5,922
11	394.1	Tools, Shop & Gar. Eq. - Non-Un.	179,919	4.62%	8,312	14.290%	25,710	17,398	3,654
12	395	Laboratory Equipment	1,339	13.63%	183	14.290%	191	8	2
13	396.2	Work Equipment	2,005,897	30.48%	611,397	14.290%	286,643	(324,754)	(68,198)
14		Total General	\$ 2,475,561		\$ 648,031		\$ 368,445	\$ (279,586)	\$ (58,712)
15	303	Intangible Plant - General	\$ -		\$ -	33.330%	\$ -	\$ -	\$ -
Common									
16	390	Structures and Improvements	\$ 327,510	2.57%	\$ 8,417	1.391%	\$ 4,556	\$ (3,861)	\$ (811)
17	391.1	Office Furniture and Fixtures	23,199	6.81%	1,580	14.290%	3,315	1,735	364
18	391.3	Computer Equip. - PC	31,223	24.37%	7,609	20.000%	6,245	(1,364)	(286)
19	391.5	Computer Equip. - Other	13,641	23.70%	3,233	20.000%	2,728	(505)	(106)
20	392.2	Trans. Equip., Unitized	107,649	9.65%	10,388	20.000%	21,530	11,142	2,340
21	394.1	Tools, Shop & Gar. Eq. - Non-Un.	502	1.27%	6	14.290%	72	66	14
22	397.1	Radio Comm. Equip. - Fixed	858	7.04%	60	14.290%	123	63	13
23	397.2	Radio Comm. Equip. - Mobile	(42,915)	7.05%	(3,026)	14.290%	(6,133)	(3,107)	(652)
24	397.8	Network Equipment	84,041	25.14%	21,128	14.290%	12,009	(9,119)	(1,915)
25		Total Common	\$ 545,708		\$ 49,395		\$ 44,445	\$ (4,950)	\$ (1,039)
26	303	Intangible Plant - Common	\$ 59,738		11,566	33.330%	19,911	8,345	1,752
27		Total Plant Additions	\$ 8,147,452		\$ 845,122		\$ 622,792	\$ (222,330)	\$ (46,687)

Sources:

Line 7: sum of lines 1 through 6
Line 14: sum of lines 8 through 13
Line 25: sum of lines 16 through 24
Line 27: sum of lines 7, 14, 15, 25, and 26
Column c: MDU Response to Staff DR 3-46, Attachment A
Column d: JG-1
Column e, except lines 15 and 26: column c * column d
Column e, lines 15 & 26: BAM-6
Column f: Statement K, page 18
Column g: column c * column f
Column h: column g less column e