

Line No.	Account No.	Description	Settlement Depreciation Rates
(a)	(b)	(c)	
1		PRODUCTION	
2	304	NPS 304.0-SD Gas Prod. & Stora	0.00%
3			
4		TRANSMISSION	
5	367	NPS 367.0 - SD Gas Trans Mains	1.90%
6			
7		DISTRIBUTION	
8	374	NPS 374.1-SD Gas Dist Land	0.00%
9	374	NPS 374.3-SD Gas Dist Land Rights &	0.00%
10	375	NPS 375.0-SD Gas Dist Structures &	1.33%
11	376	NPS 376.1- SD Gas Dist Mains Steel	1.09%
12	376	NPS 376.1- Various Contracts with Deviation	0.18%
13	376	NPS 376.1-Dakota Eth Steel Mains	1.82%
14	376	NPS 376.1-Northern Light Steel Main	1.82%
15	376	NPS 376.3 Mains-PL Ben Crick Dryer	10.00%
16	376	NPS 376.3 Mains-PI Crystal Springs	6.67%
17	376	NPS 376.3 Mains-Plastic Dan&Jerry	10.00%
18	376	NPS 376.3 Mains-Plastic Pipe-8LGCWD	2.20%
19	376	NPS 376.3 Mains-Plastic Rustic Acre	6.67%
20	376	NPS 376.3-SD Gas Dist Mains Plastic	1.56%
21	376	NPS 376.3-SDWG Plastic Mains	0.21%
22	378	NPS 378.0- SD Gas Dist Reg Station	1.86%
23	378	NPS 378.0- Various Contracts with Deviation	0.23%
24	378	NPS 378.0-Dakota Eth Reg Station	2.57%
25	378	NPS 378.0-SDWG#11 Reg Station Equip	2.57%
26	378	NPS 378.0-Rustic Acres Reg Station	6.67%
27	379	NPS 379.0 Reg Equipment-Borde-8LGCW	2.99%
28	379	NPS 379.0-SD Gas Distribution TBS	2.49%
29	380	NPS 380.0-SD Gas Services Steel	3.00%
30	380	NPS 380.1-SD Gas Services Plastic	3.04%
31	381	NPS 381.0-SD Gas Dist Meter & Regs	1.93%
32	381	NPS 381.1-SD Gas Dist AMI Meters	7.00%
33			
34		GENERAL	
35	389	NPS 389.0-SD Gas General Plant Land	0.00%
36	390	NPS 390.0-SD Gas Gen Structures	1.89%
37	391	NPS 391.0-SD Gas Gen Office Furn &	5.73%
38	391	NPS 391.5-SD Gas Computer	24.40%
39	392	NPS 392.3-SD Gas Vehicles Passenger	12.71%
40	392	NPS 392.4-SD Gas Vehicle Hourly & T	2.80%
41	392	NPS 392.5-SD Gas Vehicle Light Truc	1.69%
42	394	NPS 394.0-SD Gas Tools/Shop Equipme	6.65%
43	396	NPS 396.0-SD Gas Power Op Equipment	3.90%
44	397	NPS 397.4-SD Gas 10yr Electronic Eq	9.65%
45			
46		Common - Intangible (Gas portion)	
47	303	NPS 303.1-SD 10 YR Common Intangibl	8.66%
48	303	NPS 303.5-SD 5 YR Common Intangible	17.24%
49			
50		Common - General Plant (Gas portion)	
51	389	NPS 389.0-SD Common General-Land	0.00%
52	390	NPS 390.0-SD Common Gen Structures	3.98%
53	391	NPS 391.0-SD Comm Gen Office Furn &	3.90%
54	391	NPS 391.1-SD Comm 10yr General Co	13.62%
55	391	NPS 391.5-SD Common Computer	28.37%
56	392	NPS 392.0-SD Common Passenger	11.80%
57	392	NPS 392.1-SD Common Gen-Hourly	4.15%
58	392	NPS 392.2-SD Common Vehicle-Light	5.06%
59	392	NPS 392.6-Aircraft	10.58%
60	393	NPS 393.0-SD Common Stores Equipmen	5.16%
61	394	NPS 394.0-SD Common Tools/Shop Equi	7.23%
62	396	NPS 396.0-SD Common Power Equipment	2.88%
63	397	NPS 397.1-SD Common Comm Equipment	4.98%
64	397	NPS 397.3-SD Common 10yr Electronic	8.01%
65	398	NPS 398.0-SD Common 20yr Misc. Equi	7.29%