Depreciation Study Rates Adjustment

Adjusted Test Year Ending December 31, 2021

Line	Description	Depreciation Expense	Accumulated Depreciation	ADIT
	(a)	(b)	(c)	(d)
1	Other Storage Plant	$ 67,427	$ 33,713	$ (7,080)
2	Distribution Plant	$ 362,697	$ 181,349	$(38,083)
3	General Plant	$ (64,549)	$ (32,274)	$ 6,778
4	TOTAL	$ 365,576	$ 182,788	$(38,385)

SOURCES:

Column b, lines 1-3: Exhibit ASR 1.1 Workpaper F, pg. 1

Column c, lines 1-3: column b divided by 2

Column d, line 1: Exhibit ASR 1.1 Workpaper F, Deprec Acct1, Federal Deferred Income Taxes divided by 2

Column d, line 2: Exhibit ASR 1.1 Workpaper F, Deprec Acct2, Federal Deferred Income Taxes divided by 2

Column d, line 3: Exhibit ASR 1.1 Workpaper F, Deprec Acct3, Federal Deferred Income Taxes divided by 2

Line 4: sum of lines 1 through 3