EXHIBIT 2
Attachment 2, Schedule 5
Page 1 of 1

Transmission Cost Recovery
TCR Tracker Account Calculation - 2007
Project 3 - Fenton Wind Collector Station
Transmission Subs

State of South Dakota	Beginning Balance	Ending Balance Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Total
Calculation of End of Year Balances														
Capital Expenditures	$314,447	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$314,447
Capital Expenditures - Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital Expenditures - AFUDC	-$15,997	$2,105	$2,120	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-$11,772
Total Capital Expenditures	$298,450	$2,105	$2,120	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$302,675
Classification (May 2006)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-$302,675	$0	-$302,675
CWIP Balance	$298,450	$300,555	$302,675	$302,675	$302,675	$302,675	$302,675	$302,675	$302,675	$302,675	$302,675	$0	$0	$0
EOY Plant In Service (In Service May 2006)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$302,675	$302,675	$302,675
Calculation of State of SD Retail														
36 Month Coincident Peak Demand Allocator (1)	84.2864%	84.2864%	84.2864%	84.2864%	84.2864%	84.2864%	84.2864%	84.2864%	84.2864%	84.2864%	84.2864%	84.2864%	84.2864%	84.2864%
CWIP Balance - MN Company	$251,553	$253,327	$255,114	$255,114	$255,114	$255,114	$255,114	$255,114	$255,114	$255,114	$255,114	$0	$0	$0
Plant In Service - MN Company	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$255,114	$255,114	$255,114
State of SD Retail Demand Allocator (2)	5.1232%	5.1232%	5.1232%	5.1232%	5.1232%	5.1232%	5.1232%	5.1232%	5.1232%	5.1232%	5.1232%	5.1232%	5.1232%	5.1232%
CWIP Balance - St of SD Retail	$12,888	$12,978	$13,070	$13,070	$13,070	$13,070	$13,070	$13,070	$13,070	$13,070	$13,070	$0	$0	$0
Plant In Service - St of SD Retail	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$13,070	$13,070	$13,070
Average CWIP Balance - St of SD Retail	$12,888	$12,933	$13,024	$13,070	$13,070	$13,070	$13,070	$13,070	$13,070	$13,070	$13,070	$6,535	$0	$6,444
Calculation of Average Rate Base														
Plant In Service - St of SD Retail	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$13,070	$13,070	$13,070
Tax Depr - Monthly		-$75	-$76	-$76	-$77	-$77	-$77	-$78	-$78	-$79	-$79	$293	$333	($146)
Book Depr - Monthly		-	-	-	-	-	-	-	-	-	-	14	28	$43
Less Accumulated Book Reserve	-	-	-	-	-	-	-	-	-	-	-	14	43	$43
Timing Difference		(75)	(76)	(76)	(77)	(77)	(77)	(78)	(78)	(79)	(79)	279	304	($189)
Deferred Tax Expense		(31)	(31)	(31)	(31)	(31)	(31)	(32)	(32)	(32)	(32)	113	124	($577)
Less Accumulated Deferred Taxes	$231	201	170	139	108	77	45	13	(18)	(50)	(83)	31	154	$154
End of Month Rate Base	-$231	(201)	(170)	(139)	(108)	(77)	(45)	(13)	18	50	83	13,025	12,873	$12,873
Average Rate Base (BOY/EOY)		-$216	-$185	-$154	-$123	-$92	-$61	-$29	$3	$34	$67	$6,554	$12,949	$6,321
Calculation of Return														
Debt Return - CWIP				$37	$37	$37	$37	$37	$37	$37	$37	$18	$0	$314
Debt Return - Rate Base				$0	$0	$0	$0	$0	$0	$0	$0	$19	$37	$54
Equity Return - CWIP				$67	$67	$67	$67	$67	$67	$67	$67	$33	$0	$569
Equity Return - Rate Base				-$1	-$1	$0	$0	$0	$0	$0	$0	$34	$66	$98
Total Return		$0	$0	$103	$103	$103	$103	$104	$104	$104	$104	$104	$103	$1,035
Income Statement Items														
Expense Items (3)				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Property Taxes				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Book Depreciation				$0	$0	$0	$0	$0	$0	$0	$0	$14	$28	$43
Deferred Taxes				-$31	-$31	-$31	-$31	-$32	-$32	-$32	-$32	$113	$124	-$15
Current Taxes - CWIP				$36	$36	$36	$36	$36	$36	$36	$36	$18	$0	$307
Current Taxes - Rate Base				$24	$24	$24	$25	$25	$25	$25	$25	-$71	-$61	$65
Total Income Statement Expense		$0	$0	$29	$29	$29	$29	$29	$29	$29	$29	$75	$91	$399
Total Revenue Requirements		$0	$0	$132	$132	$132	$133	$133	$133	$133	$134	$179	$194	$1,434
Less OATT Revenue Credit for Non-Retail Transmission Recovery (4)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net State of SD Ret Requirements-Retail		$0	$0	$132	$132	$132	$133	$133	$133	$133	$134	$179	$194	$1,434
Should be Equal to Equity Return				$66	$66	$67	$67	$67	$67	$67	$67	$67	$66	$667
Check				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes:
(1) The 2007 budget 36 Month Coincident Peak Demand allocator is used in the Interchange Agreement to allocate demand-related costs between NSP-Minnesota Company and NSP-Wisconsin Company.
(2) The 2007 budget 12 Month Coincident Peak Demand allocator is used to isolate the State of South Dakota jurisdictional portion from total NSP-Minnesota Company.
(3) Recoverable expense items related to Project 3.
(4) An OATT Revenue Credit will be applied to prior year transmission revenue requirements to recognize revenue recovery from non-Xcel Energy sources