

| Line | Description (a) | Staff Proposed South Dakota Electric Adjusted 2008 Test Year (b) | NSP Proposed South Dakota Electric Adjusted 2008 Test Year (c) | Difference (d) |
|------|--|---|---|-------------------|
| 1 | Average Rate Base | \$ 276,392 | \$ 282,640 | \$ (6,248) |
| 2 | Adjusted Test Year Operating Income | 15,889 | 13,415 | 2,474 |
| 3 | Earned Rate of Return | 5.75% | 4.75% | |
| 4 | Recommended Rate of Return | 8.32% | 9.02% | |
| 5 | Required Operating Income | 22,996 | 25,494 | (2,498) |
| 6 | Income Deficiency (Excess) | 7,107 | 12,079 | (4,972) |
| 7 | Gross Revenue Conversion Factor | 1.53846 | | |
| 8 | Revenue Deficiency (Excess) | 10,934 | 18,583 | (7,649) |
| 9 | Gross Receipts Tax (at 0.0015) | 16 | 28 | |
| 10 | Total Revenue Deficiency (Excess) | 10,950 | 18,611 | (7,661) |
| 11 | Adjusted Test Year Revenue | 126,870 | 126,113 | 757 |
| 12 | Revenue Requirement | \$ 137,820 | \$ 144,724 | \$ (6,904) |

SOURCES:

Column b, line 1: JPT-2, schedule 1, page 1, column d, line 31
Column b, line 2: JPT-1, schedule 2, page 1, column d, line 27
Column b, line 3: Line 2 divided by line 1
Column b, line 4: BLC-1, Schedule 1, column d, line 5
Column b, line 5: Line 1 * line 4
Column b, line 6: Line 5 less line 2
Column b, line 7: Effective FIT rate / inverse + 1
Column b, line 8: Line 6 * line 7
Column b, line 9: Line 8 * 0.0015
Column b, line 10: Line 8 plus line 9
Column b, line 11: JPT-1, schedule 2, page 1, column d, line 4
Column b, line 12: Line 11 plus line 10

Column c, line 1: Statement N, page 11 of 14, line 7, column SD Retail Electric
Column c, line 2: Statement N, page 11 of 14, line 6, column SD Retail Electric
Column c, line 3: Line 2 divided by line 1
Column c, line 4: Statement N, page 11 of 14, line 5, column Weighted Cost
Column c, line 5: Statement N, page 11 of 14, line 15, column SD Retail Electric
Column c, line 6: Statement N, page 11 of 14, line 17, column SD Retail Electric
Column c, line 8: Statement N, page 11 of 14, line 19, column SD Retail Electric
Column c, line 9: Line 8 * .0015
Column c, line 10: Line 8 plus line 9
Column c, line 11: Statement N, page 9 of 14, line 6, column SD Retail Electric
minus RLK-1 Sch 9, col b, line 1
Column c, line 12: Line 10 plus line 11

Northern States Power Company
Docket EL09-009
SD Operating Income Statement With Known and Measurable Adjustments and Revenue Adjustment
Adjusted Test Year Ended December 31, 2008 (\$000's)

| Line No. | Description (a) | South Dakota Per Books (b) | Total Staff Adjustments (c) | Adjusted Test Year (d) | Revenue Adjustment (e) | Adjusted Test Year with Revenue Adjustment (f) |
|----------|---|----------------------------|-----------------------------|------------------------|------------------------|--|
| 1 | OPERATING REVENUES: | | | | | |
| 2 | Retail Revenue | \$ 146,879 | \$ (54,641) | \$ 92,238 | \$ 10,950 | \$ 103,188 |
| 3 | Other Electric Operating Revenue | 36,505 | (1,873) | 34,632 | | 34,632 |
| 4 | TOTAL OPERATING REVENUES | 183,384 | (56,514) | 126,870 | 10,950 | 137,820 |
| 5 | OPERATING EXPENSES: | | | | | |
| 6 | Operation and Maintenance: | | | | | |
| 7 | Fuel & Purchased Energy | 76,263 | (54,134) | 22,129 | | 22,129 |
| 8 | Power Production Expense | 30,517 | 487 | 31,004 | | 31,004 |
| 9 | Transmission Expense | 7,551 | 449 | 8,000 | | 8,000 |
| 10 | Distribution Expense | 5,917 | 333 | 6,250 | | 6,250 |
| 11 | Customer Accounting Expense | 4,212 | 16 | 4,228 | | 4,228 |
| 12 | Customer Service and Information Expense | 415 | (83) | 332 | | 332 |
| 13 | Sales, Econ Dvlp & Other Expenses | 3 | 50 | 53 | | 53 |
| 14 | Administration and General Expense | 9,917 | 485 | 10,402 | | 10,402 |
| 15 | Other | - | - | - | | - |
| 16 | Total Operation and Maintenance | 134,795 | (52,397) | 82,398 | - | 82,398 |
| 17 | Depreciation and Amortization | 20,218 | (1,485) | 18,733 | | 18,733 |
| 18 | Taxes: | | | | | |
| 19 | Property Taxes | 4,436 | 483 | 4,919 | | 4,919 |
| 20 | Deferred Income Taxes and Investment Tax Credit | 5,119 | (1,737) | 3,382 | | 3,382 |
| 21 | South Dakota Gross Receipts Tax | - | - | - | 16 | 16 |
| 22 | Payroll & Other Taxes | 1,381 | 71 | 1,452 | | 1,452 |
| 23 | Federal Income Taxes | 340 | (243) | 97 | 3,827 | 3,924 |
| 24 | Other Taxes | - | - | - | | - |
| 25 | Total Taxes | 11,276 | (1,426) | 9,850 | 3,843 | 13,693 |
| 26 | TOTAL OPERATING EXPENSES | 166,289 | (55,308) | 110,981 | 3,843 | 114,824 |
| 27 | OPERATING INCOME | \$ 17,095 | \$ (1,206) | \$ 15,889 | \$ 7,107 | \$ 22,996 |
| 28 | Rate Base | 240,652 | | \$ 276,392 | | \$ 276,392 |
| 29 | Earned Rate of Return | 7.10% | | 5.75% | | 8.32% |
| 30 | Staff Proposed Rate of Return | | | 8.32% | | 8.32% |

SOURCES:

Line 4: Sum of lines 2 through 3
Line 16: Sum of lines 7 through 15
Line 25: Sum of lines 18 through 24
Line 26: Sum of lines 16, 17 and 25
Line 27: Line 4 less line 26
Line 28: JPT-2 Schedule 1, column d, line 32
Line 30: Line 28 / line 29
Line 31: BLC-1, Schedule 1, column e, line 5
Column b: JPT-1, Schedule 3, column b

Column c: JPT-1, Schedule 3, column bb
Column d: Column b plus column c

Column e, line 2: JPT-1, Schedule 1, column b, line 10
Column e, line 20: JPT-1, Schedule 1, column b, line 9
Column e, line 23: JPT-1, Schedule 1, column b, line 8 less
JPT-1, Schedule 1, column b, line 6
Column f: Column d plus column e

Northern States Power Company
Docket EL09-009
South Dakota Electric Operating Income Statement With Known and Measurable Adjustments
Adjusted Test Year Ended December 31, 2008 (\$000's)

| Line No. | Description | South Dakota Per Books | PF1 Configuration Management | PF2 Economic Development | PF3 Advertising | PF4 Association Dues | PF5 Donations | PF6 Interest on Customer Deposits | PF7 Incentive Pay 2008 Out | PF7 Incentive Pay 2009 In | PF8 Remove 2008 Insurance Credit |
|----------|---|--------------------------------------|------------------------------|--------------------------|-----------------|----------------------|---------------|-----------------------------------|----------------------------|---------------------------|----------------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (l) |
| 1 | OPERATING REVENUES: | | | | | | | | | | |
| 2 | Retail Revenue | \$ 146,879 | | | | | | | | | |
| 3 | Other Electric Operating Revenue | 36,505 | | | | | | | | | |
| 4 | TOTAL OPERATING REVENUES | 183,384 | - | - | - | - | - | - | - | - | - |
| 5 | OPERATING EXPENSES: | | | | | | | | | | |
| 6 | Operation and Maintenance: | | | | | | | | | | |
| 7 | Fuel & Purchased Energy | 76,263 | | | | | | | | | |
| 8 | Power Production Expense | 30,517 | | | | | | | | | |
| 9 | Transmission Expense | 7,551 | | | | | | | | | |
| 10 | Distribution Expense | 5,917 | | | | | | | | | |
| 11 | Customer Accounting Expense | 4,212 | | | | | | | | | |
| 12 | Customer Service and Information Expense | 415 | | | | | | | | | |
| 13 | Sales, Econ Dvlp & Other Expenses | 3 | | 50 | | | | | | | |
| 14 | Administration and General Expense | 9,917 | | | (192) | (3) | | 4 | (212) | 563 | 47 |
| 15 | Other | - | | | | | | | | | |
| 16 | Total Operation and Maintenance | 134,795 | - | 50 | (192) | (3) | - | 4 | (212) | 563 | 47 |
| 17 | Depreciation and Amortization | 20,218 | | | | | | | | | |
| 18 | Taxes: | | | | | | | | | | |
| 19 | Property Taxes | 4,436 | | | | | | | | | |
| 20 | Deferred Income Taxes and Investment Tax Credit | 5,119 | | | | | | | | | |
| 21 | South Dakota Gross Receipts Tax | - | | | | | | | | | |
| 22 | Payroll & Other Taxes | 1,381 | | | | | | | | | |
| 23 | Federal Income Taxes | 340 | - | (18) | 67 | 1 | - | (1) | 74 | (197) | (16) |
| 24 | Other Taxes | - | | | | | | | | | |
| 25 | Total Taxes | 11,276 | - | (18) | 67 | 1 | - | (1) | 74 | (197) | (16) |
| 26 | TOTAL OPERATING EXPENSES | 166,289 | - | 32 | (125) | (2) | - | 3 | (138) | 366 | 31 |
| 27 | OPERATING INCOME | \$ 17,095 | - | (32) | 125 | 2 | - | (3) | 138 | (366) | (31) |
| | Source | Exhibit (AEH-1) Schedule 7b, pg 1 | | TLB-1 Sch 2 | DR 4-8 | TLB-1 Sch 3 | | | | DAJ-1 Sch 1 | |
| | Staff Witness Testimony | | Knadle | LaBrie Baker | LaBrie Baker | LaBrie Baker | LaBrie Baker | Knadle | Jacobson | Jacobson | Jacobson |
| | Staff position on NSP's Adjustment | | Rejected | Adjusted | Adjusted | Adjusted | Rejected | Accepted | Accepted | Adjusted | Accepted |

Northern States Power Company
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South Dakota Electric Operating Income Statement With Known and Measurable Adjustments
Adjusted Test Year Ended December 31, 2008 (\$000's)

| Line No. | Description | PF9 SD Private Fuel Storage Amortization (m) | PF10 Rate Case Expense Amortization (n) | PF11 SD Emissions Sales Amortization (o) | PF12 SD RDF Amortization (p) | PF13 Postage Increase 2009 (q) | PF13 Postage Increase 2010 (r) | PF14 Union Wage Increase (s) | PF14 Non-union Wage Increase (t) | PF15 Nuclear Mandates - Fitness For Duty (u) |
|----------|---|--|---|--|------------------------------|--------------------------------|--------------------------------|------------------------------|----------------------------------|--|
| 1 | OPERATING REVENUES: | | | | | | | | | |
| 2 | Retail Revenue | | | | | | | | | |
| 3 | Other Electric Operating Revenue | | | | | | | | | |
| 4 | TOTAL OPERATING REVENUES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 5 | OPERATING EXPENSES: | | | | | | | | | |
| 6 | Operation and Maintenance: | | | | | | | | | |
| 7 | Fuel & Purchased Energy | | | | | | | | | |
| 8 | Power Production Expense | | | | | | | 391 | | 152 |
| 9 | Transmission Expense | | | | | | | 37 | | |
| 10 | Distribution Expense | | | | | | | 128 | | |
| 11 | Customer Accounting Expense | | | | | 16 | | | | |
| 12 | Customer Service and Information Expense | | | | | | | | | |
| 13 | Sales, Econ Dvlp & Other Expenses | | | | | | | | | |
| 14 | Administration and General Expense | | | | | | | | 218 | |
| 15 | Other | | | | | | | | | |
| 16 | Total Operation and Maintenance | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>16</u> | <u>-</u> | <u>556</u> | <u>218</u> | <u>152</u> |
| 17 | Depreciation and Amortization | 168 | 54 | (73) | 53 | | | | | |
| 18 | Taxes: | | | | | | | | | |
| 19 | Property Taxes | | | | | | | | | |
| 20 | Deferred Income Taxes and Investment Tax Credit | | | | | | | | | |
| 21 | South Dakota Gross Receipts Tax | | | | | | | | | |
| 22 | Payroll & Other Taxes | | | | | | | 51 | 20 | |
| 23 | Federal Income Taxes | (59) | (19) | 26 | (19) | (6) | - | (212) | (83) | (53) |
| 24 | Other Taxes | | | | | | | | | |
| 25 | Total Taxes | <u>(59)</u> | <u>(19)</u> | <u>26</u> | <u>(19)</u> | <u>(6)</u> | <u>-</u> | <u>(161)</u> | <u>(63)</u> | <u>(53)</u> |
| 26 | TOTAL OPERATING EXPENSES | <u>109</u> | <u>35</u> | <u>(47)</u> | <u>34</u> | <u>10</u> | <u>-</u> | <u>395</u> | <u>155</u> | <u>99</u> |
| 27 | OPERATING INCOME | <u>(109)</u> | <u>(35)</u> | <u>47</u> | <u>(34)</u> | <u>(10)</u> | <u>-</u> | <u>(395)</u> | <u>(155)</u> | <u>(99)</u> |
| | Source | RLK-1 Sch 12 | JPT-3 Sch 1 | RLK-1 Sch 11 | RLK-1 Sch 13 | TCB-1 Sch 1 | | | | RLK-1 Sch 6 |
| | Staff Witness Testimony | Knadle | Thurber | Knadle | Knadle | Binder | Binder | Jacobson | Jacobson | Knadle |
| | Staff position on NSP's Adjustment | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Rejected | Accepted | Accepted | Adjusted |

Northern States Power Company
Docket EL09-009
South Dakota Electric Operating Income Statement With Known and Measurable Adjustments
Adjusted Test Year Ended December 31, 2008 (\$000's)

| Line No. | Description | PF16 DSM Adjustment (v) | PF17 FAS 106 Post Medical Retirement (PayGo) (w) | PF18 Weather Normalization (x) | PF19 Asset/ Non-Asset Based Margins (y) | PF20 Nuclear Change Of Accounting Normalization (z) | PF21 Joint Zonal Pricing Adjustment (aa) | PF22 Employee Expense Adjustment (ab) | PF23 Benefit Adjustment - Pension (ac) | PF23 Benefit Adjustment - Active Health (ad) |
|----------|---|-------------------------|--|--------------------------------|---|---|--|---------------------------------------|--|--|
| 1 | OPERATING REVENUES: | | | | | | | | | |
| 2 | Retail Revenue | | | \$ 1,058 | | | | | | |
| 3 | Other Electric Operating Revenue | | | | (1,810) | | 225 | | | |
| 4 | TOTAL OPERATING REVENUES | - | - | 1,058 | (1,810) | - | 225 | - | - | - |
| 5 | OPERATING EXPENSES: | | | | | | | | | |
| 6 | Operation and Maintenance: | | | | | | | | | |
| 7 | Fuel & Purchased Energy | | | | | 1,564 | | | | |
| 8 | Power Production Expense | | | | | | | | | |
| 9 | Transmission Expense | | | | | | 412 | | | |
| 10 | Distribution Expense | | | | | | | | | |
| 11 | Customer Accounting Expense | | | | | | | | | |
| 12 | Customer Service and Information Expense | (83) | | | | | | | | |
| 13 | Sales, Econ Dvlp & Other Expenses | | | | | | | | | |
| 14 | Administration and General Expense | | 37 | | | | | (135) | 95 | 389 |
| 15 | Other | | | | | | | | | |
| 16 | Total Operation and Maintenance | (83) | 37 | - | - | 1,564 | 412 | (135) | 95 | 389 |
| 17 | Depreciation and Amortization | | | | | | | | | |
| 18 | Taxes: | | | | | | | | | |
| 19 | Property Taxes | | | | | | | | | |
| 20 | Deferred Income Taxes and Investment Tax Credit | | 26 | | | (719) | | | | |
| 21 | South Dakota Gross Receipts Tax | | | | | | | | | |
| 22 | Payroll & Other Taxes | | | | | | | | | |
| 23 | Federal Income Taxes | 29 | (37) | 370 | (634) | 68 | (65) | 47 | (33) | (136) |
| 24 | Other Taxes | | | | | | | | | |
| 25 | Total Taxes | 29 | (11) | 370 | (634) | (651) | (65) | 47 | (33) | (136) |
| 26 | TOTAL OPERATING EXPENSES | (54) | 26 | 370 | (634) | 913 | 347 | (88) | 62 | 253 |
| 27 | OPERATING INCOME | 54 | (26) | 688 | (1,176) | (913) | (122) | 88 | (62) | (253) |
| | Source | | | BLC-1 Sch 6 | | RLK-2 Sch 1 | RLK-1 Sch 14 | | | DR 7-6 |
| | Staff Witness Testimony | Binder | Peterson | Copeland | Knadle | Knadle | Knadle | Jacobson | Jacobson | Jacobson |
| | Staff position on NSP's Adjustment | Accepted | Accepted | Adjusted | Accepted | Adjusted | Adjusted | Accepted | Accepted | Adjusted |

Northern States Power Company
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South Dakota Electric Operating Income Statement With Known and Measurable Adjustments
Adjusted Test Year Ended December 31, 2008 (\$000's)

| Line No. | Description | PF24 2008 Plant Adjustments (ae) | PF25 2008 PI Plant Adjustment (af) | PF26 2009 Plant Adjustments (ag) | PF27 2009 PI Plant Adjustment (ah) | PF28 2010 Riverside Plant Adjustment (ai) | PF29 PI Remaining Life + 3 (aj) | PF30 End of Life Nuclear Fuel PI +3 (ak) | PF31 Nuclear Decommissioning PI +3 (al) | PF32 Manufacture Production Deduction (am) |
|----------|---|----------------------------------|------------------------------------|----------------------------------|------------------------------------|---|---------------------------------|--|---|--|
| 1 | OPERATING REVENUES: | | | | | | | | | |
| 2 | Retail Revenue | | | | | | | | | |
| 3 | Other Electric Operating Revenue | | | | | | | | | |
| 4 | TOTAL OPERATING REVENUES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 5 | OPERATING EXPENSES: | | | | | | | | | |
| 6 | Operation and Maintenance: | | | | | | | | | |
| 7 | Fuel & Purchased Energy | | | | | | | | | |
| 8 | Power Production Expense | | | | | | | | | |
| 9 | Transmission Expense | | | | | | | | | |
| 10 | Distribution Expense | | | | | | | | | |
| 11 | Customer Accounting Expense | | | | | | | | | |
| 12 | Customer Service and Information Expense | | | | | | | | | |
| 13 | Sales, Econ Dvlp & Other Expenses | | | | | | | | | |
| 14 | Administration and General Expense | | | | | | | | | |
| 15 | Other | | | | | | | | | |
| 16 | Total Operation and Maintenance | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 17 | Depreciation and Amortization | 887 | 41 | 740 | 2 | | (1,873) | (10) | (1,474) | |
| 18 | Taxes: | | | | | | | | | |
| 19 | Property Taxes | 247 | 13 | 222 | 1 | | | | | |
| 20 | Deferred Income Taxes and Investment Tax Credit | (1,961) | (161) | 307 | 2 | | 765 | 4 | | |
| 21 | South Dakota Gross Receipts Tax | | | | | | | | | |
| 22 | Payroll & Other Taxes | | | | | | | | | |
| 23 | Federal Income Taxes | 876 | 114 | (586) | (3) | | | | 516 | 24 |
| 24 | Other Taxes | | | | | | | | | |
| 25 | Total Taxes | <u>(838)</u> | <u>(34)</u> | <u>(57)</u> | <u>-</u> | <u>-</u> | <u>765</u> | <u>4</u> | <u>516</u> | <u>24</u> |
| 26 | TOTAL OPERATING EXPENSES | <u>49</u> | <u>7</u> | <u>683</u> | <u>2</u> | <u>-</u> | <u>(1,108)</u> | <u>(6)</u> | <u>(958)</u> | <u>24</u> |
| 27 | OPERATING INCOME | <u>(49)</u> | <u>(7)</u> | <u>(683)</u> | <u>(2)</u> | <u>-</u> | <u>1,108</u> | <u>6</u> | <u>958</u> | <u>(24)</u> |
| | Source | RLK-1 Sch 15 | RGT-1 | RLK-1 Sch 16 | RGT-1 | | RGT-1 | RGT-1 | RGT-1 | |
| | Staff Witness Testimony | Knadle | Towers | Knadle | Towers | Knadle | Towers | Towers | Towers | Knadle |
| | Staff position on NSP's Adjustment | Adjusted | Adjusted | Adjusted | Adjusted | Incorporated in PF26 | Adjusted | Adjusted | Adjusted | Accepted |

Northern States Power Company
Docket EL09-009
South Dakota Electric Operating Income Statement With Known and Measurable Adjustments
Adjusted Test Year Ended December 31, 2008 (\$000's)

| Line No. | Description (a) | PF33 MISO Schedule 24 Adjustment (an) | PF34 Remove FCA Revenue and Expenses (ao) | Cash Working Capital (ap) | Late Payment Charge Revenue (aq) | Xcel Foundation Adjustment (ar) | Corporate Airplane (as) | Tree Trimming (at) | Storm Damage (au) |
|----------|---|---------------------------------------|---|---------------------------|----------------------------------|---------------------------------|-------------------------|--------------------|-------------------|
| 1 | OPERATING REVENUES: | | | | | | | | |
| 2 | Retail Revenue | | \$ (55,699) | | | | | | |
| 3 | Other Electric Operating Revenue | | | | (354) | | | | |
| 4 | TOTAL OPERATING REVENUES | <u>-</u> | <u>(55,699)</u> | <u>-</u> | <u>(354)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 5 | OPERATING EXPENSES: | | | | | | | | |
| 6 | Operation and Maintenance: | | | | | | | | |
| 7 | Fuel & Purchased Energy | 1 | (55,699) | | | | | | |
| 8 | Power Production Expense | (56) | | | | | | | |
| 9 | Transmission Expense | | | | | | | 205 | |
| 10 | Distribution Expense | | | | | | | | |
| 11 | Customer Accounting Expense | | | | | | | | |
| 12 | Customer Service and Information Expense | | | | | | | | |
| 13 | Sales, Econ Dvlp & Other Expenses | | | | | | | | |
| 14 | Administration and General Expense | | | | | (24) | (1) | | 6 |
| 15 | Other | | | | | | | | |
| 16 | Total Operation and Maintenance | <u>(55)</u> | <u>(55,699)</u> | <u>-</u> | <u>-</u> | <u>(24)</u> | <u>(1)</u> | <u>205</u> | <u>6</u> |
| 17 | Depreciation and Amortization | | | | | | | | |
| 18 | Taxes: | | | | | | | | |
| 19 | Property Taxes | | | | | | | | |
| 20 | Deferred Income Taxes and Investment Tax Credit | | | | | | | | |
| 21 | South Dakota Gross Receipts Tax | | | | | | | | |
| 22 | Payroll & Other Taxes | | | | | | | | |
| 23 | Federal Income Taxes | 19 | - | - | (124) | 8 | - | (72) | (2) |
| 24 | Other Taxes | | | | | | | | |
| 25 | Total Taxes | <u>19</u> | <u>-</u> | <u>-</u> | <u>(124)</u> | <u>8</u> | <u>-</u> | <u>(72)</u> | <u>(2)</u> |
| 26 | TOTAL OPERATING EXPENSES | <u>(36)</u> | <u>(55,699)</u> | <u>-</u> | <u>(124)</u> | <u>(16)</u> | <u>(1)</u> | <u>133</u> | <u>4</u> |
| 27 | OPERATING INCOME | <u>36</u> | <u>-</u> | <u>-</u> | <u>(230)</u> | <u>16</u> | <u>1</u> | <u>(133)</u> | <u>(4)</u> |
| | Source | | RLK-1 Sch 10 | | DR 1-47 | TLB-1 Sch 4 | RLK-1 Sch 17 | JPT-3 Sch 2 | JPT-3 Sch 3 |
| | Staff Witness Testimony | Knadle | Knadle | Knadle | Knadle | LaBrie Baker | Knadle | Thurber | Thurber |
| | Staff position on NSP's Adjustment | Accepted | Adjusted | See RLK-1 Sch 3 | Staff Proposed | Staff Proposed | Staff Proposed | Staff Proposed | Staff Proposed |

Northern States Power Company
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South Dakota Electric Operating Income Statement With Known and Measurable Adjustments
Adjusted Test Year Ended December 31, 2008 (\$000's)

| Line No. | Description (a) | Claims & Injuries Compensation (av) | Interest Sync (aw) | Other Operating Revenues (ax) | Severance Pay Adjustment (ay) | Vacation Pay Adjustment (az) | Lobbying and Econ. Develop. Labor Adjustment (ba) | Subtotal Staff Adjustments (bb) | Adjusted Test Year (bc) |
|------------------------------------|---|--|-----------------------|----------------------------------|----------------------------------|--------------------------------------|--|------------------------------------|----------------------------|
| 1 | OPERATING REVENUES: | | | | | | | | |
| 2 | Retail Revenue | | | | | | | \$ (54,641) | \$ 92,238 |
| 3 | Other Electric Operating Revenue | | | 66 | | | | (1,873) | 34,632 |
| 4 | TOTAL OPERATING REVENUES | <u>-</u> | <u>-</u> | <u>66</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(56,514)</u> | <u>126,870</u> |
| 5 | OPERATING EXPENSES: | | | | | | | | |
| 6 | Operation and Maintenance: | | | | | | | | |
| 7 | Fuel & Purchased Energy | | | | | | | (54,134) | 22,129 |
| 8 | Power Production Expense | | | | | | | 487 | 31,004 |
| 9 | Transmission Expense | | | | | | | 449 | 8,000 |
| 10 | Distribution Expense | | | | | | | 333 | 6,250 |
| 11 | Customer Accounting Expense | | | | | | | 16 | 4,228 |
| 12 | Customer Service and Information Expense | | | | | | | (83) | 332 |
| 13 | Sales, Econ Dvlp & Other Expenses | | | | | | | 50 | 53 |
| 14 | Administration and General Expense | (1) | | | (81) | (171) | (54) | 485 | 10,402 |
| 15 | Other | | | | | | | - | - |
| 16 | Total Operation and Maintenance | <u>(1)</u> | <u>-</u> | <u>-</u> | <u>(81)</u> | <u>(171)</u> | <u>(54)</u> | <u>(52,397)</u> | <u>82,398</u> |
| 17 | Depreciation and Amortization | | | | | | | (1,485) | 18,733 |
| 18 | Taxes: | | | | | | | | |
| 19 | Property Taxes | | | | | | | 483 | 4,919 |
| 20 | Deferred Income Taxes and Investment Tax Credit | | | | | | | (1,737) | 3,382 |
| 21 | South Dakota Gross Receipts Tax | | | | | | | - | - |
| 22 | Payroll & Other Taxes | | | | | | | 71 | 1,452 |
| 23 | Federal Income Taxes | - | (237) | 23 | 28 | 60 | 19 | (243) | 97 |
| 24 | Other Taxes | | | | | | | - | - |
| 25 | Total Taxes | <u>-</u> | <u>(237)</u> | <u>23</u> | <u>28</u> | <u>60</u> | <u>19</u> | <u>(1,426)</u> | <u>9,850</u> |
| 26 | TOTAL OPERATING EXPENSES | <u>(1)</u> | <u>(237)</u> | <u>23</u> | <u>(53)</u> | <u>(111)</u> | <u>(35)</u> | <u>(55,308)</u> | <u>110,981</u> |
| 27 | OPERATING INCOME | <u>1</u> | <u>237</u> | <u>43</u> | <u>53</u> | <u>111</u> | <u>35</u> | <u>\$ (1,206)</u> | <u>\$ 15,889</u> |
| Source | | JPT-3 Sch 4 | RLK-1 Sch 3 | RLK-1 Sch 8 | DR 3-10 | DR3-48 & call to Heuer on 11/12/2009 | DR7-4 & DR7-3 | | |
| Staff Witness Testimony | | Thurber | Knadle | Knadle | Jacobson | Jacobson | Jacobson | | |
| Staff position on NSP's Adjustment | | Staff Proposed | Staff Proposed | Staff Proposed | Staff Proposed | Staff Proposed | Staff Proposed | | |

SOURCES:

| | |
|----------|-----------------------------|
| Line 4: | Sum of lines 2 through 3 |
| Line 16: | Sum of lines 7 through 15 |
| Line 25: | Sum of lines 19 through 24 |
| Line 26: | Sum of lines 16, 17, and 25 |
| Line 27: | Line 4 less line 26 |

Northern States Power Company
Docket EL09-009
South Dakota Average Rate Base with Known and Measurable Adjustments
Adjusted Test Year Ending December 31, 2008 (\$000's)

| Line No. | Description | South Dakota Test Year Average Per Books (a) | Total Pro Forma Adjustments (b) | South Dakota Pro Forma Rate Base (c) |
|----------|---------------------------------------|--|---------------------------------|--------------------------------------|
| 1 | Electric Plant as Booked | | | |
| 2 | Production | \$ 310,249 | \$ 34,085 | \$ 344,334 |
| 3 | Transmission | 77,477 | 5,166 | 82,643 |
| 4 | Distribution | 166,887 | 2,513 | 169,400 |
| 5 | General | 13,458 | - | 13,458 |
| 6 | Common | 21,141 | - | 21,141 |
| 7 | Total Plant in Service | 589,212 | 41,764 | 630,976 |
| 8 | Reserve for Depreciation | | | |
| 9 | Production | 203,329 | 797 | 204,126 |
| 10 | Transmission | 26,826 | 442 | 27,268 |
| 11 | Distribution | 65,333 | 215 | 65,548 |
| 12 | General | 5,091 | - | 5,091 |
| 13 | Common | 11,690 | - | 11,690 |
| 14 | Total Reserve for Depreciation | 312,269 | 1,454 | 313,723 |
| 15 | TOTAL NET ELECTRIC PLANT IN SERVICE | 276,943 | 40,310 | 317,253 |
| 16 | Additions to Rate Base: | | | |
| 17 | Cash Working Capital | 2,279 | (4,027) | (1,748) |
| 18 | Tax Collections Available | - | (295) | (295) |
| 19 | Material and Supplies | 4,944 | 147 | 5,091 |
| 20 | Fuel Inventory | 5,879 | 295 | 6,174 |
| 21 | Prepayments | 4,942 | (37) | 4,905 |
| 22 | Nuclear Outage - Change of Accounting | 987 | 938 | 1,925 |
| 23 | Other Working Capital | 297 | (30) | 267 |
| 24 | Other | - | 639 | 639 |
| 25 | TOTAL ADDITIONS TO RATE BASE | 19,328 | (2,370) | 16,958 |
| 26 | Deductions to Rate Base: | | | |
| 27 | Accumulated Deferred Income Taxes | 49,023 | 5,965 | 54,988 |
| 28 | Non-Plant Assets and Liabilities | 6,518 | (3,881) | 2,637 |
| 29 | Interest on Customer Deposits | 63 | - | 63 |
| 30 | Customer Advances | 15 | - | 15 |
| 31 | Other | - | 116 | 116 |
| 32 | TOTAL DEDUCTIONS TO RATE BASE | 55,619 | 2,200 | 57,819 |
| 33 | TOTAL SOUTH DAKOTA RATE BASE | \$ 240,652 | \$ 35,740 | \$ 276,392 |

Sources:

Line 7: Sum of lines 2 through 7
Line 14: Sum of lines 9 through 13
Line 15: Line 7 less line 14
Line 25: Sum of lines 17 through 24
Line 32: Sum of lines 27 through 31

Line 33: Line 15 plus line 25 less line 32
Column b: JPT-2 Schedule 2, page 1, column b
Column c: JPT-2 Schedule 2, page 2, column v
Column d: column b plus column c

Northern States Power Company
Docket EL09-009
South Dakota Average Rate Base with Known and Measurable Adjustments
Adjusted Test Year Ending December 31, 2008 (\$000's)

| Line No. | Description | South Dakota Test Year Average Per Books | Configuration Management | FAS 106 Post Medical Retirement (PayGo) | Nuclear Outage Change of Accounting | 2008 Plant Adjustment | 2008 PI Plant Adjustment | 2009 Plant Adjustment | 2009 PI Plant Adjustment |
|------------------------------------|---------------------------------------|--|--------------------------|---|-------------------------------------|-----------------------|--------------------------|-----------------------|--------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| 1 | Electric Plant as Booked | | | | | | | | |
| 2 | Production | \$310,249 | | | | 17,101 | 1,072 | 15,850 | 62 |
| 3 | Transmission | 77,477 | | | | 3,327 | | 1,839 | |
| 4 | Distribution | 166,887 | | | | 914 | | 1,599 | |
| 5 | General | 13,458 | | | | | | | |
| 6 | Common | 21,141 | | | | | | | |
| 7 | Total Plant in Service | 589,212 | - | - | - | 21,342 | 1,072 | 19,288 | 62 |
| 8 | Reserve for Depreciation | | | | | | | | |
| 9 | Production | 203,329 | | | | 932 | 50 | 742 | 1 |
| 10 | Transmission | 26,826 | | | | 130 | | 55 | |
| 11 | Distribution | 65,333 | | | | 164 | | 51 | |
| 12 | General | 5,091 | | | | | | | |
| 13 | Common | 11,690 | | | | | | | |
| 14 | Total Reserve for Depreciation | 312,269 | - | - | - | 1,226 | 50 | 848 | 1 |
| 15 | TOTAL NET ELECTRIC PLANT IN SERVICE | 276,943 | - | - | - | 20,116 | 1,022 | 18,440 | 61 |
| 16 | Additions to Rate Base: | | | | | | | | |
| 17 | Cash Working Capital | 2,279 | | | | | | | |
| 18 | Tax Collections Available | | | | | | | | |
| 19 | Material and Supplies | 4,944 | | | | | | | |
| 20 | Fuel Inventory | 5,879 | | | | | | | |
| 21 | Prepayments | 4,942 | | | | | | | |
| 22 | Nuclear Outage - Change of Accounting | 987 | | | 938 | | | | |
| 23 | Other Working Capital | 297 | | | | | | | |
| 24 | Other | | | | | | | | |
| 25 | TOTAL ADDITIONS TO RATE BASE | 19,328 | - | - | 938 | - | - | - | - |
| 26 | Deductions to Rate Base: | | | | | | | | |
| 27 | Accumulated Deferred Income Taxes | 49,023 | | 1,550 | 383 | 2,270 | 108 | 1,379 | 1 |
| 28 | Non-Plant Assets and Liabilities | 6,518 | | (3,881) | | | | | |
| 29 | Interest on Customer Deposits | 63 | | | | | | | |
| 30 | Customer Advances | 15 | | | | | | | |
| 31 | Other | | | | | | | | |
| 32 | TOTAL DEDUCTIONS TO RATE BASE | 55,619 | - | (2,331) | 383 | 2,270 | 108 | 1,379 | 1 |
| 33 | TOTAL SOUTH DAKOTA RATE BASE | \$ 240,652 | - | 2,331 | 555 | 17,846 | 914 | 17,061 | 60 |
| Source | Exhibit (AEH-1) Schedule 7a, pg 1 | | | | RLK-2 Sch 1 | RLK-1 Sch 15 | RGT-1 | RLK-1 Sch 16 | RGT-1 |
| Staff Witness Testimony | Thurber | Knadle | Peterson | Knadle | Knadle | Towers | Knadle | Towers | |
| Staff position on NSP's Adjustment | Accepted | Rejected | Accepted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | |

Northern States Power Company
Docket EL09-009
South Dakota Average Rate Base with Known and Measurable Adjustments
Adjusted Test Year Ending December 31, 2008 (\$000's)

| Line No. | Description | 2010 Riverside Plant Adjustment (j) | PI Remaining Life +3 (k) | End of Life Nuclear Fuel PI +3 (l) | Income Statement (CWC) (m) | TCR & ECR Rider Rate Base Adjustment (n) | Rate Case Expense (o) | Updates (p) | Other Working Capital (q) |
|----------|---------------------------------------|---------------------------------------|--------------------------|------------------------------------|----------------------------|--|-----------------------|----------------|---------------------------|
| 1 | Electric Plant as Booked | | | | | | | | |
| 2 | Production | | | | | | | | |
| 3 | Transmission | | | | | | | | |
| 4 | Distribution | | | | | | | | |
| 5 | General | | | | | | | | |
| 6 | Common | | | | | | | | |
| 7 | Total Plant in Service | - | - | - | - | - | - | - | - |
| 8 | Reserve for Depreciation | | | | | | | | |
| 9 | Production | | (923) | (5) | | | | | |
| 10 | Transmission | | | | | 257 | | | |
| 11 | Distribution | | | | | | | | |
| 12 | General | | | | | | | | |
| 13 | Common | | | | | | | | |
| 14 | Total Reserve for Depreciation | - | (923) | (5) | - | 257 | - | - | - |
| 15 | TOTAL NET ELECTRIC PLANT IN SERVICE | - | 923 | 5 | - | (257) | - | - | - |
| 16 | Additions to Rate Base: | | | | | | | | |
| 17 | Cash Working Capital | | | | (4,027) | | | | |
| 18 | Tax Collections Available | | | | (295) | | | | |
| 19 | Material and Supplies | | | | | | | 147 | |
| 20 | Fuel Inventory | | | | | | | 295 | |
| 21 | Prepayments | | | | | | | (37) | |
| 22 | Nuclear Outage - Change of Accounting | | | | | | | | |
| 23 | Other Working Capital | | | | | | | | (30) |
| 24 | Other | | | | | | 134 | | |
| 25 | TOTAL ADDITIONS TO RATE BASE | - | - | - | (4,322) | - | 134 | 405 | (30) |
| 26 | Deductions to Rate Base: | | | | | | | | |
| 27 | Accumulated Deferred Income Taxes | | 377 | 2 | | (105) | | | |
| 28 | Non-Plant Assets and Liabilities | | | | | | | | |
| 29 | Interest on Customer Deposits | | | | | | | | |
| 30 | Customer Advances | | | | | | | | |
| 31 | Other | | | | | | | 6 | |
| 32 | TOTAL DEDUCTIONS TO RATE BASE | - | 377 | 2 | - | (105) | - | 6 | - |
| 33 | TOTAL SOUTH DAKOTA RATE BASE | - | 546 | 3 | (4,322) | (152) | 134 | 399 | (30) |
| | Source | | RGT-1 | RGT-1 | RLK-1 Sch 1 & 2 | RLK-1 Sch 7 | JPT-3 Sch 1 | RLK-1 Sch 4 | RLK-1 Sch 10 |
| | Staff Witness Testimony | Knadle | Towers | Towers | Knadle | Knadle | Thurber | Knadle | Knadle |
| | Staff position on NSP's Adjustment | Incorporated in 2009 Plant Adjustment | Adjusted | Adjusted | Adjusted | Staff Proposed | Staff Proposed | Staff Proposed | Staff Proposed |

Northern States Power Company
Docket EL09-009
South Dakota Average Rate Base with Known and Measurable Adjustments
Adjusted Test Year Ending December 31, 2008 (\$000's)

| Line No. | Description | Sale of Emission Allowances | Private Fuel Storage | | | Total Staff Adjustments | Total Staff South Dakota Rate Base |
|------------------------------------|---------------------------------------|-----------------------------|----------------------|-----|-----|-------------------------|------------------------------------|
| | (a) | (r) | (s) | (t) | (u) | (v) | (w) |
| 1 | Electric Plant as Booked | | | | | | |
| 2 | Production | | | | | \$ 34,085 | \$ 344,334 |
| 3 | Transmission | | | | | 5,166 | 82,643 |
| 4 | Distribution | | | | | 2,513 | 169,400 |
| 5 | General | | | | | - | 13,458 |
| 6 | Common | | | | | - | 21,141 |
| 7 | Total Plant in Service | - | - | - | - | 41,764 | 630,976 |
| 8 | Reserve for Depreciation | | | | | | |
| 9 | Production | | | | | 797 | 204,126 |
| 10 | Transmission | | | | | 442 | 27,268 |
| 11 | Distribution | | | | | 215 | 65,548 |
| 12 | General | | | | | - | 5,091 |
| 13 | Common | | | | | - | 11,690 |
| 14 | Total Reserve for Depreciation | - | - | - | - | 1,454 | 313,723 |
| 15 | TOTAL NET ELECTRIC PLANT IN SERVICE | - | - | - | - | 40,310 | 317,253 |
| 16 | Additions to Rate Base: | | | | | | |
| 17 | Cash Working Capital | | | | | (4,027) | (1,748) |
| 18 | Tax Collections Available | | | | | (295) | (295) |
| 19 | Material and Supplies | | | | | 147 | 5,091 |
| 20 | Fuel Inventory | | | | | 295 | 6,174 |
| 21 | Prepayments | | | | | (37) | 4,905 |
| 22 | Nuclear Outage - Change of Accounting | | | | | 938 | 1,925 |
| 23 | Other Working Capital | | | | | (30) | 267 |
| 24 | Other | | 505 | | | 639 | 639 |
| 25 | TOTAL ADDITIONS TO RATE BASE | - | 505 | - | - | (2,370) | 16,958 |
| 26 | Deductions to Rate Base: | | | | | | |
| 27 | Accumulated Deferred Income Taxes | | | | | 5,965 | 54,988 |
| 28 | Non-Plant Assets and Liabilities | | | | | (3,881) | 2,637 |
| 29 | Interest on Customer Deposits | | | | | - | 63 |
| 30 | Customer Advances | | | | | - | 15 |
| 31 | Other | 110 | | | | 116 | 116 |
| 32 | TOTAL DEDUCTIONS TO RATE BASE | 110 | - | - | - | 2,200 | 57,819 |
| 33 | TOTAL SOUTH DAKOTA RATE BASE | (110) | 505 | - | - | 35,740 | \$ 276,392 |
| Source | | RLK-1 Sch 11 | RLK-1 Sch 12 | | | | |
| Staff Witness Testimony | | Knadle | Knadle | | | | |
| Staff position on NSP's Adjustment | | Staff Proposed | Staff Proposed | | | | |

Northern States Power Company
Docket EL09-009
South Dakota Average Rate Base with Known and Measurable Adjustments
Adjusted Test Year Ending December 31, 2008 (\$000's)

Sources

Line 7: Sum of lines 2 through 6
Line 14: Sum of lines 9 through 13
Line 15: Line 7 less line 14
Line 25: Sum of lines 17 through 24
Line 32: Sum of lines 27 through 31
Line 33: Line 15 plus 25 less line 32

Column b, line 2-6, 9-13, 17-24, 27-31: Exhibit_(AEH-1) Schedule 5, pg 1, Column Unadjusted

| <u>Line</u> | <u>Description</u> | <u>Amount</u> |
|-------------|---|-----------------------|
| | (a) | (b) |
| 1 | Moss & Barnett, outside Legal Fees | \$ 100,000 |
| 2 | Consulting Fees | 50,000 |
| 3 | Administrative Costs | 18,099 |
| 4 | SD PUC Statutory Fee | <u>100,000</u> |
| 5 | Total Rate Case Expense | <u><u>268,099</u></u> |
| 6 | 5 Year Amortization (\$000's) | \$ 54 |
| 7 | Pro Forma Adjustment to Rate Base (\$000's) | \$ 134 |

SOURCES:

Column b, line 1: DR 5-14 and PF10-2
Column b, line 2: DR 5-14 and PF10-2
Column b, line 3: Workpaper PF10-2
Column b, line 4: Maximum Statutory Fee
Column b, line 5: Sum of lines 1 through 4
Column b, line 6: Line 5 / 5
Column b, line 7: Line 5 / 2

| <u>Line</u> | <u>Description</u> | <u>South Dakota</u> <u>Amount</u> |
|-------------|--|--------------------------------------|
| | (a) | (b) |
| | Tree Trimming Expense | |
| 1 | 2004 | \$ 1,179,321 |
| 2 | 2005 | 1,111,734 |
| 3 | 2006 | 1,467,367 |
| 4 | 2007 | 1,923,884 |
| 5 | 2008 | 1,164,697 |
| 6 | Total | <u>6,847,003</u> |
| 7 | 5 Year Average | 1,369,401 |
| 8 | Less Test Year Amount | <u>1,164,697</u> |
| 9 | Tree Trimming Expense Adjustment (\$000's) | <u><u>\$ 205</u></u> |

SOURCES:

Column b, line 1 - 5, 8: Exhibit_(AEH-1) Schedule 6, pg 1

| <u>Line</u> | <u>Description</u> | <u>South Dakota</u> <u>Amount</u> |
|-------------|---|--------------------------------------|
| | (a) | (b) |
| | Storm Damage Expense | |
| 1 | 2004 | \$ 16,582 |
| 2 | 2005 | 73,546 |
| 3 | 2006 | 102,153 |
| 4 | 2007 | 38,921 |
| 5 | 2008 | 50,498 |
| 6 | Total | <u>281,700</u> |
| 7 | 5 Year Average | 56,340 |
| 8 | Less Test Year Amount | <u>50,498</u> |
| 9 | Storm Damage Expense Adjustment (\$000's) | <u><u>\$ 6</u></u> |

SOURCES:

Column b, line 1 - 5, 8: DR 1-33

| <u>Line</u> | <u>Description</u> | <u>South Dakota Amount</u> |
|-------------|---|--------------------------------|
| | (a) | (b) |
| | Claims and Injuries Compensation Expense | |
| 1 | 2004 | \$ 37,489 |
| 2 | 2005 | 12,518 |
| 3 | 2006 | 18,924 |
| 4 | 2007 | 22,459 |
| 5 | 2008 | 23,613 |
| 6 | Total | <u>115,003</u> |
| 7 | 5 Year Average | 23,001 |
| 8 | Less Test Year Amount | <u>23,613</u> |
| 9 | Claims and Injuries Compensation Expense Adjustment (\$000's) | <u><u>\$ (1)</u></u> |

SOURCES:

Column b, line 1 - 5, 8: DR 1-46, pg 3

NON-CONFIDENTIAL

| Line | <u>Component</u> (a) | <u>Capital Structure</u> (b) | <u>% of Total</u> (c) | <u>Cost</u> (d) | <u>Weighted Cost</u> (e) |
|------|-------------------------|---------------------------------|--------------------------|--------------------|-----------------------------|
| 1 | Long Term Debt | | | | |
| 2 | Common Equity | | | | |
| 3 | Total | | | | <u>8.32%</u> |

NON-CONFIDENTIAL

Northern States Power Company
Docket EL09-009
Cash Working Capital
Adjusted Test Year Ended December 31, 2008 (\$000's)

Exhibit_(RLK-1)
Schedule 1
Page 1

| Line | Description | South Dakota Per Books | Adjustments | Pro Forma Expense | Expense Per Day | Expense Lead Days | Expense Dollar Days |
|------------------------------------|---------------------------------------|---------------------------|-------------|----------------------|--------------------|----------------------|------------------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | |
| Operation & Maintenance | | | | | | | |
| 1 | Coal & Rail Transport | \$ 18,874 | | \$ 18,874 | \$ 52 | 21.08 | \$ 1,096 |
| 2 | Gas for Generation | 5,387 | | 5,387 | 15 | 38.45 | 577 |
| 3 | Oil | 266 | | 266 | 1 | 22.51 | 23 |
| 4 | Nuclear and EOL | 4,218 | | 4,218 | 12 | 0.00 | - |
| 5 | Nuclear Disposal | 644 | | 644 | 2 | 76.00 | 152 |
| 6 | Purchased Power | 56,808 | (494) | 56,314 | 154 | 28.12 | 4,330 |
| 7 | Purchased Interchange | 5,498 | | 5,498 | 15 | 31.13 | 467 |
| 8 | Regular Payroll | 15,671 | 872 | 16,543 | 45 | 12.08 | 544 |
| 9 | Vacation Pay | 2,241 | (171) | 2,070 | 6 | 164.43 | 987 |
| 10 | Incentive Compensation | 212 | 351 | 563 | 2 | 255.05 | 510 |
| 11 | Pension & Benefits | 2,968 | 521 | 3,489 | 10 | 19.20 | 192 |
| 12 | All Other O&M Expenses | 21,787 | 1,728 | 23,515 | 64 | 35.01 | 2,241 |
| 13 | Total O & M | 134,574 | 2,807 | 137,381 | 378 | | 11,119 |
| 14 | Property Tax | 4,436 | 483 | 4,919 | 13 | 356.72 | 4,637 |
| 15 | Employee Payroll Taxes | 1,381 | 71 | 1,452 | 4 | 26.56 | 106 |
| 16 | Federal Income Tax | 340 | (243) | 97 | - | 37.00 | - |
| 17 | Depreciation Expense | 20,218 | (1,485) | 18,733 | 51 | 0.00 | - |
| 18 | Deferred Federal Income Taxes and ITC | 5,119 | (1,737) | 3,382 | 9 | 0.00 | - |
| 19 | S D Gross Receipts Tax | 221 | 16 | 237 | 1 | 378.50 | 379 |
| 20 | Interest on Long Term Debt | | | 8,402 | 23 | 91.30 | 2,100 |
| 21 | Total | \$ 166,289 | \$ (88) | \$ 174,603 | \$ 479 | 38.29 | \$ 18,341 |
| 22 | Revenue Lag Days | 34.64 | | | | | |
| 23 | Expense Lead Days | 38.29 | | | | | |
| 24 | Net Days | (3.65) | | | | | |
| 25 | Expense per Day | 479 | | | | | |
| 26 | Cash Working Capital | (1,748) | | | | | |

Sources :

Line 13: Sum of lines 1 through 12

Line 21 (except column f): Sum of lines 13 through 20

Column (b)

Line 1-7 10, 11 and 14-16: Exhibit_(AEH-1) Schedule 2A, pg 6
Line 8: Exhibit_(AEH-1), Schedule 2A, pg 6 and DR 3-48 (18,336-2,241)
Line 9: DR 3-48
Line 12: Exhibit_(AEH-1), Schedule 2A, pg 6 and DR 1-52 (22,008-221)
Line 17-18: Exhibit_(AEH-1), Schedule 7B, pg 1 of 5
Line 19: DR 1-52
Line 22: Exhibit_(AEH-1), Schedule 2A, pg 6 revised to reflect 34.71 days for computer billing per DR 4-10 Supplement, Attachment B, pg 1 and to reflect 31.79 days for interchange revenues (15.21 midpoint of month plus 10 maximum payment per DR 1-19, Attachment A, pg 12 plus 6.58 processing per DR 4-10 Supplement Attachment A, pg 1)
Line 23: column f, line 21
Line 24: Column b, line 18 less line 19
Line 25: Column e, line 21
Line 26: Column b, line 20 * line 21

Column (c)

Line 6: JPT-1 Sch 3, col an, line 7 less RLK-1 Sch 9, col b, line 2
Line 8: JPT-1 Sch 3, col s, line 16 plus JPT-1 Sch 3, col t, line 16 plus JPT-1 Sch 3, col u, line 16 plus JPT-1 Sch 3, col ba, line 16
Line 9: JPT-1 Sch 3, col az, line 16
Line 10: JPT-1 Sch 3, col i line 16 plus JPT-1 Sch 3, col j
Line 11: JPT-1 Sch 3, col w, line 16 plus JPT-1 Sch 3, col ac, line 16 plus JPT-1 Sch 3, col ad, line 16
Line 12: JPT-1 Sch 3, col bb, line 16 minus col c, line 6 minus col c, line 8 minus col c, line 9 minus col c, line 10 minus col c, line 11 plus RLK-1 Sch 9, col b, line 1
Line 14: JPT-1 Sch 3, col bb, line 19
Line 15: JPT-1 Sch 3, col bb, line 23
Line 16: JPT-1 Sch 3, col bb, line 24
Line 17: JPT-1 Sch 3, col bb, line 17
Line 18: JPT-1 Sch 3, col bb, line 20
Line 19: JPT-1 Sch 1, col b, line 9

Column (d)

Line 2 - 19: Column b plus column c

Line 20: RLK-1 Sch 3, col b, line 1 * BLC-1 Sch 1, col e, line 1

Column (e)

Column d / 365

Column (f)

Line 1-6, 10-12, 14 and 15: Exhibit_(AEH-1), Schedule 2A, pg 6
Line 7: 15.21 midpoint of month plus 10 maximum payment per DR 1-19, Attachment A, pg 12 plus 5.92 processing per DR 4-10 Supplement Attachment A, pg 1)
Line 8: Volume 5, lead-lag workpaper on weighted average payroll leads revised to remove FIT and FICA
Line 9: Data request 3-48 [20,312,071 / (45,087,350 / 365)]
Line 16, 20, and 21: Staff workpapers
Line 19: SDCL 49-1A-5

Column (g):

Column e * column f

Northern States Power Company
Docket EL09-009
Tax Collections Available
Adjusted Test Year Ended December 31, 2008 (\$000's)

Exhibit__(RLK-1)
Schedule 2
Page 1

| Line | Item (a) | South Dakota Per Books (b) | Adjustments (c) | Pro Forma Collections (d) | Collections Per Day (e) | Collection Lead Days (f) | Available (g) |
|------|------------------------|----------------------------------|--------------------|---------------------------------|-------------------------------|--------------------------------|------------------|
| 1 | Employee FICA | \$ 1,194 | \$ - | \$ 1,194 | \$ 3 | 13.2 | \$ 40 |
| 2 | Federal Withholding | 2,271 | - | 2,271 | 6 | 13.2 | 79 |
| 3 | South Dakota Sales Tax | 5,320 | 386 | 5,706 | 16 | 11.0 | 176 |
| 4 | Total | <u>\$ 8,785</u> | <u>\$ 386</u> | <u>\$ 9,171</u> | | | <u>\$ 295</u> |

Sources:

Column (b)
line 1 - 3: DR 3-1 Supplement

Column (c)
line 3: (JPT-1 Sch 2, col c, line 4 + JPT-1 Sch 2, col e, line 4 +
RLK-1 Sch 9, col b, line 1) * .04

Column (d)
Column b plus column c

Column (e)
Column d / 365

Column (f)
line 1 & 2: Volume 5, lead-lag workpaper on weighted average payroll leads
line 3: $[(365 / 12) / 2] + 30.4$ (1 month) - 34.64 (revenue lag)
Reflects SD sales tax remittance statute.

Column (g)
Column e * column f

| <u>Line</u> | <u>Description</u> | <u>Amount</u> |
|-------------|---|-----------------|
| | (a) | (b) |
| 1 | Average Rate Base | \$ 276,392 |
| 2 | Weighted Cost of Long Term Debt | <u>3.04%</u> |
| 3 | Synchronized Interest Expense | 8,402 |
| 4 | South Dakota Interest Expense on LT Debt as filed | <u>7,725</u> |
| 5 | Difference In Interest Expense | 677 |
| 6 | Federal Income Tax Adjustment (35%) | \$ (237) |

SOURCES:

- Column b, line 1: JPT-2 Sch 1, column d, line 31
- Column b, line 2: BLC-1 Sch1 column e, line 1
- Column b, line 3: Line 1 * line 2
- Column b, line 4: Exhibit_(AEH-1), Schedule 2A, pg 4
- Column b, line 5: Line 3 less line 4
- Column b, line 6: line 5 times consolidated effective tax rate (35%)

| <u>Line</u> | <u>Description</u> | <u>South Dakota</u> <u>Amount</u> |
|-------------|--|--------------------------------------|
| | (a) | (b) |
| | Materials and Supplies: | |
| 1 | 13 month average ending July 31, 2009 | \$ 5,091 |
| 2 | Less test year 13 month average | 4,944 |
| 3 | Difference | <u>147</u> |
| | Fuel Stocks | |
| 4 | 13 month average ending July 31, 2009 | \$ 6,174 |
| 5 | Less test year 13 month average | 5,879 |
| 6 | Difference | <u>295</u> |
| | Prepayments | |
| 7 | 13 month average ending July 31, 2009 | \$ 813 |
| 8 | Less test year 13 month average | 850 |
| 9 | Difference | <u>(37)</u> |
| | Customer Advances | |
| 10 | 13 month average ending July 31, 2009 | \$ (15) |
| 11 | Less test year 13 month average | (15) |
| 12 | Difference | <u>-</u> |
| | Accumulated Provision for Injuries and Damages | |
| 13 | 13 month average ending July 31, 2009 | \$ - |
| 14 | Less test year 13 month average | - |
| 15 | Difference | <u>-</u> |
| | Accumulated Provision for Uncollectibles | |
| 16 | 13 month average ending July 31, 2009 | \$ (6) |
| 17 | Less test year 13 month average | - |
| 18 | Difference | <u>(6)</u> |

SOURCES:

Column b, lines 2, 5, and 8: Workpaper P5-2C
Column b, lines 1, 4, and 7: DR 1-35, Attachment A, pg 1
Column b, line 10: DR 1-36, Attachment B, pg 1
Column b, line 11: Workpaper P10-2A
Column b, line 13: DR 1-36
Column b, line 16: DR 1-36, Supplement, Attachment A, pg 1

| <u>Line</u> | <u>Description</u> | <u>Amount</u> |
|-------------|--|----------------------|
| | (a) | (b) |
| | Grand Meadow Production Tax Credits | |
| 1 | Net Energy January through August 2009 (MWh) | 209,854 |
| 2 | 2009 Annualized (MWh) | 314,781 |
| 3 | Production Tax Credit per MWh | <u>\$ 21</u> |
| 4 | Total Company Amount | 6,610,401 |
| 5 | NSP-MN Allocation | <u>0.844224</u> |
| 6 | NSP-MN Amount | 5,580,659 |
| 7 | South Dakota Allocation | <u>0.05134</u> |
| 8 | South Dakota Amount | 286,511 |
| 9 | Less: Test Year Amount | <u>36,000</u> |
| 10 | South Dakota Adjustment (\$000's) | <u><u>\$ 251</u></u> |

SOURCES:

Column b, line 1: DR 3-41
Column b, line 2: $(209,854 / 8) * 12$
Column b, line 3, 5, & 7: Workpaper PF24-2f
Column b, line 9: DR 1-57, Attachment A, pg 1

| <u>Line</u> | <u>Description</u> | <u>Amount</u> |
|-------------|----------------------------------|-------------------|
| | (a) | (b) |
| 1 | Prairie Island - Labor | \$ 1,259 |
| 2 | Monticello - Labor | <u>2,247</u> |
| 3 | Total Nuclear | 3,506 |
| 4 | Interchange Agreement Allocation | <u>0.844224</u> |
| 5 | NSP-M Amount | 2,960 |
| 6 | South Dakota Demand Allocation | <u>0.051340</u> |
| 7 | South Dakota Adjustment | <u><u>152</u></u> |

SOURCES:

Column b, lines 1 & 2: DR 2-6, Attachment A, pg 1
Column b, lines 4 & 6: Workpaper PF 15-2

| <u>Line</u> | <u>Description</u> | <u>Amount</u> |
|-------------|---------------------------------------|-----------------|
| | (a) | (b) |
| | Accumulated Depreciation | |
| 1 | 13 Month Average Ending December 2009 | \$ 339 |
| 2 | Less: Test Year Amount | 82 |
| 3 | South Dakota Adjustment | <u>\$ 257</u> |
| | Accumulated Deferred FIT | |
| 4 | South Dakota Adjustment | <u>\$ (105)</u> |

SOURCES:

Column b, lines 1 & 2: DR 4-13

Column b, line 4: line 3 * 40.8481% (DR 4-13)

| <u>Line</u> | <u>Description</u> | <u>South Dakota</u> <u>Amount</u> |
|-------------|--|--------------------------------------|
| | (a) | (b) |
| | Service Reconnection Charge | |
| 1 | Proposed Price | \$ 22.50 |
| 2 | Present Price | 12.00 |
| 3 | Price Increase | <u>10.50</u> |
| 4 | 2008 Billing Determinant | 787 |
| 5 | Service Reconnection Revenue Adjustment | <u><u>8,264</u></u> |
| | Dedicated Switching Charge | |
| 6 | Proposed Price | \$ 250.00 |
| 7 | Present Price | - |
| 8 | Price Increase | <u>250.00</u> |
| 9 | 2008 Billing Determinant | 20 |
| 10 | Dedicated Switching Revenue Adjustment | <u><u>5,000</u></u> |
| | Account History Charge | |
| 11 | Proposed Price | \$ 5.00 |
| 12 | Present Price | 1.00 |
| 13 | Price Increase | <u>4.00</u> |
| 14 | 2008 Billing Determinant | 120 |
| 15 | Account History Revenue Adjustment | <u><u>480</u></u> |
| | Winter Construction Charge | |
| 16 | Proposed Price | \$ 400.00 |
| 17 | Present Price | - |
| 18 | Price Increase | <u>400.00</u> |
| 19 | 2008 Billing Determinant | 120 |
| 20 | Winter Construction Revenue Adjustment | <u><u>48,000</u></u> |
| | Service Relock Charge | |
| 21 | Proposed Price | \$ 100.00 |
| 22 | Present Price | - |
| 23 | Price Increase | <u>100.00</u> |
| 24 | 2008 Billing Determinant | 40 |
| 25 | Service Relock Revenue Adjustment | <u><u>4,000</u></u> |
| 26 | Other Operating Revenue Adjustment (\$000's) | \$ 66 |

SOURCES:

Column b, line 1 - 25: DR 1-31

Column b, line 26: sum of Column b, line 5, 10, 15, 20, & 25 rounded to \$000's.

| <u>Line</u> | <u>Description</u> | <u>South Dakota</u> <u>Amount</u> |
|-------------|---|--------------------------------------|
| | (a) | (b) |
| 1 | Fuel and Purchased Energy in Base Rates\FCA | \$ 55,204 |
| 2 | Plus FCA Lag | 495 |
| 3 | Amount of Fuel and Purchased Energy to Remove from COSS | <u>\$ 55,699</u> |
| 4 | Adjustment to Remove Fuel and Purchased Energy Revenue | \$ (55,699) |
| 5 | Adjustment to Remove Fuel and Purchased Energy Expense | \$ (55,699) |

SOURCES:

Column b, line 1: Data Request 2-12, Statement I, Statement P
 Column b, line 2: Workpaper PF34 and 10/30/09 e-mail from John Felling
 to Knadle

| <u>Line</u> | <u>Description</u> | <u>Total Company Amount</u> |
|-------------|--|-----------------------------|
| | (a) | (b) |
| | Other Working Capital | |
| 1 | Remove Account 186 - Miscellaneous Deferred Debits | (30) |

SOURCES:

Column b, line 1: DR 2-2

| <u>Line</u> | <u>Description</u> | <u>South Dakota</u> <u>Amount</u> |
|-------------|--|--------------------------------------|
| | (a) | (b) |
| | Deferred SO2 Emission Allowances | |
| 1 | December 31, 2008 Balance | \$ (219) |
| 2 | Adjustment for Other Deductions to Rate Base | <u>110</u> |
| 3 | 5 Year Amortization of Allowance Balance | \$ (44) |
| 4 | 5 Year Emission Sales Average | <u>(29)</u> |
| 5 | Amortization Adjustment | <u><u>(73)</u></u> |

SOURCES:

Column b, line 1 & 4: Workpaper PF 11-2
Column b, line 2: Line 1 / 2
Column b, line 3: Line 1 / 5
Column b, line 5: Line 3 plus line 4

| <u>Line</u> | <u>Description</u> | <u>Amount</u> |
|-------------|--|-----------------|
| | (a) | (b) |
| | Private Fuel Storage | |
| 1 | Total Company Investment | \$ 23,302 |
| 2 | Interchange Allocation | <u>0.844224</u> |
| 3 | NSP-M Investment | 19,672 |
| 4 | South Dakota Allocation | <u>0.051340</u> |
| 5 | South Dakota Investment | 1,010 |
| 6 | Amortization Period (years) | <u>6</u> |
| 7 | South Dakota Amortization Adjustment | \$ 168 |
| 8 | Other Additons to Rate Base Adjustment | \$ 505 |

SOURCES:

Column b, line 1, 2, 4 and 6: DR 2-4

Column b, line 8: line 5 / 2

| <u>Line</u> | <u>Description</u> | <u>South Dakota Amount</u> |
|-------------|-----------------------------|--------------------------------|
| | (a) | (b) |
| | RDF South Dakota Allocation | |
| 1 | 2004 | \$ 14,934 |
| 2 | 2005 | 11,157 |
| 3 | 2006 | 61,271 |
| 4 | 2007 | 170,458 |
| 5 | 2008 | 7,224 |
| 6 | Total | <u>265,044</u> |
| 7 | 5 Year Average (\$000's) | <u>\$ 53</u> |

SOURCES:

Column b, line 1 - 5: DR 2-5

| <u>Line</u> | <u>Description</u> | <u>Amount</u> |
|-------------|--|-------------------|
| | (a) | (b) |
| | Joint Zonal Transmission Revenues | |
| 1 | 2009 Revenues Updated for 2009 Rates/Loads | \$ 30,756,835 |
| 2 | Less Test Year Revenues | 25,562,493 |
| 3 | Total Company Joint Zonal Revenue Adjustment | <u>5,194,342</u> |
| 4 | Interchange Agreement Allocation | <u>0.844224</u> |
| 5 | NSP-M Amount | 4,385,188 |
| 6 | South Dakota Demand Allocation | <u>0.051340</u> |
| 7 | South Dakota Adjustment (\$000's) | <u><u>225</u></u> |
| | Joint Zonal Transmission Expenses | |
| 8 | 2009 Expenses Updated for 2009 Rates/Loads | \$ 36,507,464 |
| 9 | Less Test Year Expenses | 27,009,137 |
| 10 | Total Company Joint Zonal Expense Adjustment | <u>9,498,327</u> |
| 11 | Interchange Agreement Allocation | <u>0.844224</u> |
| 12 | NSP-M Amount | 8,018,716 |
| 13 | South Dakota Demand Allocation | <u>0.051340</u> |
| 14 | South Dakota Adjustment (\$000's) | <u><u>412</u></u> |

SOURCES:

Column b, lines 1 - 14: DR 3-21, Supplement Attachment B, pg 1

| Line | Description | Amount |
|---|--|----------------------|
| | (a) | (b) |
| Rate Base Adjustments | | |
| Electric Plant in Service | | |
| Production | | |
| 1 | 2009 Annualization using 2008 13 Month Avg | \$ 670,621,969 |
| 2 | Less 2008 Test Year Amount | 276,066,337 |
| 3 | Total Company Adjustment | <u>394,555,632</u> |
| 4 | Interchange Agreement Allocator | 0.844224 |
| 5 | NSP-M Amount | <u>333,093,334</u> |
| 6 | South Dakota Demand Allocation | 0.051340 |
| 7 | South Dakota Adjustment (\$000's) | <u><u>17,101</u></u> |
| Transmission | | |
| 8 | 2009 Annualization using 2008 13 Month Avg | \$ 147,320,711 |
| 9 | Less 2008 Test Year Amount | 70,569,616 |
| 10 | Total Company Adjustment | <u>76,751,095</u> |
| 11 | Interchange Agreement Allocator | 0.844224 |
| 12 | NSP-M Amount | <u>64,795,116</u> |
| 13 | South Dakota Demand Allocation | 0.051340 |
| 14 | South Dakota Adjustment (\$000's) | <u><u>3,327</u></u> |
| South Dakota Distribution (direct assigned) | | |
| 15 | 2009 Annualization using 2008 13 Month Avg | \$ 4,460,316 |
| 16 | Less 2008 Test Year Amount | 3,546,396 |
| 17 | South Dakota Adjustment (\$000's) | <u><u>914</u></u> |
| Accumulated Depreciation | | |
| Production | | |
| 18 | 2009 Annualization using 2008 13 Month Avg | \$ 24,568,585 |
| 19 | Less 2008 Test Year Amount | 3,058,225 |
| 20 | Total Company Adjustment | <u>21,510,360</u> |
| 21 | Interchange Agreement Allocator | 0.844224 |
| 22 | NSP-M Amount | <u>18,159,562</u> |
| 23 | South Dakota Demand Allocation | 0.051340 |
| 24 | South Dakota Adjustment (\$000's) | <u><u>932</u></u> |
| Transmission | | |
| 25 | 2009 Annualization using 2008 13 Month Avg | \$ 3,538,025 |
| 26 | Less 2008 Test Year Amount | 530,796 |
| 27 | Total Company Adjustment | <u>3,007,229</u> |
| 28 | Interchange Agreement Allocator | 0.844224 |
| 29 | NSP-M Amount | <u>2,538,775</u> |
| 30 | South Dakota Demand Allocation | 0.051340 |
| 31 | South Dakota Adjustment (\$000's) | <u><u>130</u></u> |

| | | |
|----|---|---------------------|
| | Accumulated Depreciation | |
| | South Dakota Distribution (direct assigned) | |
| 1 | 2009 Annualization using 2008 13 Month Avg | \$ 220,479 |
| 2 | Less 2008 Test Year Amount | 56,615 |
| 3 | South Dakota Adjustment (\$000's) | <u>164</u> |
| | Accumulated Deferred Federal Income Tax | |
| | Production | |
| 4 | 2009 13 Month Average | \$ 62,620,365 |
| 5 | Less 2008 Test Year Amount | 30,269,860 |
| 6 | Total Company Adjustment | <u>32,350,505</u> |
| 7 | Interchange Agreement Allocator | 0.844224 |
| 8 | NSP-M Amount | <u>27,311,073</u> |
| 9 | South Dakota Demand Allocation | 0.051340 |
| 10 | South Dakota Production - ADFIT | <u>1,402,150</u> |
| | Transmission | |
| 11 | 2009 13 Month Average | \$ 24,605,776 |
| 12 | Less 2008 Test Year Amount | 11,679,617 |
| 13 | Total Company Adjustment | <u>12,926,159</u> |
| 14 | Interchange Agreement Allocator | 0.844224 |
| 15 | NSP-M Amount | <u>10,912,574</u> |
| 16 | South Dakota Demand Allocation | 0.051340 |
| 17 | South Dakota Transmission - ADFIT | <u>560,252</u> |
| | South Dakota Distribution (direct assigned) | |
| 18 | 2009 13 Month Average | \$ 579,992 |
| 19 | Less 2008 Test Year Amount | 272,200 |
| 20 | South Dakota Distribution - ADFIT | <u>307,792</u> |
| 21 | South Dakota ADFIT Adjustment (\$000's) | <u>2,270</u> |
| | Operating Income Adjustments | |
| | Deferred Federal Income Tax | |
| | Production | |
| 22 | 2009 12 Month Total | \$ 26,496,264 |
| 23 | Less 2008 Test Year Amount | 38,204,747 |
| 24 | Total Company Adjustment | <u>(11,708,483)</u> |
| 25 | Interchange Agreement Allocator | 0.844224 |
| 26 | NSP-M Amount | <u>(9,884,582)</u> |
| 27 | South Dakota Demand Allocation | 0.051340 |
| 28 | South Dakota Production - Deferred FIT | <u>(507,474)</u> |
| | Transmission | |
| 29 | 2009 12 Month Total | \$ 1,673,304 |
| 30 | Less 2008 Test Year Amount | 24,179,012 |
| 31 | Total Company Adjustment | <u>(22,505,708)</u> |
| 32 | Interchange Agreement Allocator | 0.844224 |
| 33 | NSP-M Amount | <u>(18,999,859)</u> |

| | | |
|----|--|-------------------|
| 1 | South Dakota Demand Allocation | 0.051340 |
| 2 | South Dakota Transmission - Deferred FIT | <u>(975,453)</u> |
| | South Dakota Distribution (direct assigned) | |
| 3 | 2009 12 Month Total | \$ 68,711 |
| 4 | Less 2008 Test Year Amount | <u>546,873</u> |
| 5 | South Dakota Distribution - Deferred FIT | <u>(478,162)</u> |
| 6 | South Dakota Deferred FIT Adjustment (\$000's) | <u>(1,961)</u> |
| | Depreciation | |
| | Production | |
| 7 | 2009 Total Based on 08 Ending Plant Balance | \$ 28,070,285 |
| 8 | Less 2008 Test Year Amount | <u>10,533,442</u> |
| 9 | Total Company Adjustment | 17,536,843 |
| 10 | Interchange Agreement Allocator | <u>0.844224</u> |
| 11 | NSP-M Amount | 14,805,024 |
| 12 | South Dakota Demand Allocation | <u>0.051340</u> |
| 13 | South Dakota Production - Depreciation | <u>760,090</u> |
| | Transmission | |
| 14 | 2009 Total Based on 08 Ending Plant Balance | \$ 3,597,081 |
| 15 | Less 2008 Test Year Amount | <u>1,739,485</u> |
| 16 | Total Company Adjustment | 1,857,596 |
| 17 | Interchange Agreement Allocator | <u>0.844224</u> |
| 18 | NSP-M Amount | 1,568,227 |
| 19 | South Dakota Demand Allocation | <u>0.051340</u> |
| 20 | South Dakota Transmission - Depreciation | <u>80,513</u> |
| | South Dakota Distribution (direct assigned) | |
| 21 | 2009 Total Based on 08 Ending Plant Balance | \$ 177,677 |
| 22 | Less 2008 Test Year Amount | <u>131,461</u> |
| 23 | South Dakota Distribution - Depreciation | <u>46,216</u> |
| 24 | South Dakota Depreciation Adjustment (\$000's) | <u>887</u> |
| | Property Tax (\$000's) | |
| 25 | 2008 Production Annualization Amount | \$ 17,076 |
| 26 | Production Plant Property Tax Rate | <u>1.147%</u> |
| 27 | Production Plant Property Tax Adjustment | <u>196</u> |
| 28 | 2008 Transmission Annualization Amount | \$ 3,299 |
| 29 | Transmission Plant Property Tax Rate | <u>1.444%</u> |
| 30 | Transmission Property Tax Adjustment | <u>48</u> |
| 31 | 2008 Distribution Annualization Amount | \$ 427 |
| 32 | Distribution Property Tax Rate | <u>0.790%</u> |
| 33 | Distribution Property Tax Adjustment | <u>3</u> |
| 34 | South Dakota Property Tax Adjustment | <u>247</u> |

| | | | |
|---|--|----|-------------------|
| | Federal Income Tax (\$000's) | | |
| 1 | Property Tax (Decreases Operating Income) | \$ | (247) |
| 2 | Plus Avoided Tax Interest | | (823) |
| 3 | Less Tax Deductions | | (4,291) |
| 4 | Operating Income After Adjustments | | <u>3,221</u> |
| 5 | Federal Tax Rate | | <u>35%</u> |
| 6 | Federal Income Tax Before Credits | | <u>1,127</u> |
| 7 | Less Wind Production Tax Credit | | <u>251</u> |
| 8 | South Dakota Federal Income Tax Adjustment | | <u><u>876</u></u> |

SOURCES:

Page 1, line 1, col b: DR 1-68, Att A_Supplement, Plant in Service Tab, line 46, col AF
Page 1, line 2, col b: DR 1-68, Att A_Supplement, Plant in Service Tab, line 46, col R
Page 1, line 4, col b: DR 1-68, Att A_Supplement, Plant in Service Tab, line 60, col AE
Page 1, line 6, col b: DR 1-68, Att A_Supplement, Plant in Service Tab, line 53, col B
Page 1, line 8, col b: DR 1-68, Att A_Supplement, Plant in Service Tab, line 47, col AF
Page 1, line 9, col b: DR 1-68, Att A_Supplement, Plant in Service Tab, line 47, col R
Page 1, line 14, col b: DR 1-68, Att A_Supplement, Plant in Service Tab, line 54, col B
Page 1, line 15, col b: DR 1-68, Att A_Supplement, Plant in Service Tab, line 55, col AF
Page 1, line 16, col b: DR 1-68, Att A_Supplement, Plant in Service Tab, line 55, col R
Page 1, line 18, col b: DR 1-68, Att A_Supplement, Depreciation Reserve Tab, line 46, col AF
Page 1, line 19, col b: DR 1-68, Att A_Supplement, Depreciation Reserve Tab, line 46, col R
Page 1, line 25, col b: DR 1-68, Att A_Supplement, Depreciation Reserve Tab, line 47, col AF
Page 1, line 26, col b: DR 1-68, Att A_Supplement, Depreciation Reserve Tab, line 47, col R
Page 2, line 1, col b: DR 1-68, Att A_Supplement, Depreciation Reserve Tab, line 55, col AF
Page 2, line 2, col b: DR 1-68, Att A_Supplement, Depreciation Reserve Tab, line 55, col R
Page 2, line 4, col b: DR 1-68, Att A_Supplement, Deferred Taxes Tab, line 46, col AF
Page 2, line 5, col b: DR 1-68, Att A_Supplement, Deferred Taxes Tab, line 46, col R
Page 2, line 11, col b: DR 1-68, Att A_Supplement, Deferred Taxes Tab, line 47, col AF
Page 2, line 12, col b: DR 1-68, Att A_Supplement, Deferred Taxes Tab, line 47, col R
Page 2, line 18, col b: DR 1-68, Att A_Supplement, Deferred Taxes Tab, line 55, col AF
Page 2, line 19, col b: DR 1-68, Att A_Supplement, Deferred Taxes Tab, line 55, col R
Page 2, line 21, col b: Page 2, line 10, col b + Page 2, line 17, col b +
Page 2, line 20, col b, displayed at the nearest thousand.
Page 2, line 22, col b: DR 1-68, Att A_Supplement, Annual Deferred Tab, line 46, col AF
Page 2, line 23, col b: DR 1-68, Att A_Supplement, Annual Deferred Tab, line 46, col R
Page 2, line 29, col b: DR 1-68, Att A_Supplement, Annual Deferred Tab, line 47, col AF
Page 2, line 30, col b: DR 1-68, Att A_Supplement, Annual Deferred Tab, line 47, col R
Page 3, line 3, col b: DR 1-68, Att A_Supplement, Annual Deferred Tab, line 55, col AF
Page 3, line 4, col b: DR 1-68, Att A_Supplement, Annual Deferred Tab, line 55, col R
Page 3, line 6, col b: Page 2, line 28, col b + Page 3, line 2, col b +
Page 3, line 5, col b, displayed at the nearest thousand.
Page 3, line 7, col b: DR 1-68, Att A_Supplement, Book Depreciation Tab, line 46, col AF
Page 3, line 8, col b: DR 1-68, Att A_Supplement, Book Depreciation Tab, line 46, col R
Page 3, line 14, col b: DR 1-68, Att A_Supplement, Book Depreciation Tab, line 47, col AF
Page 3, line 15, col b: DR 1-68, Att A_Supplement, Book Depreciation Tab, line 47, col R
Page 3, line 21, col b: DR 1-68, Att A_Supplement, Book Depreciation Tab, line 55, col AF
Page 3, line 22, col b: DR 1-68, Att A_Supplement, Book Depreciation Tab, line 55, col R

SOURCES:

Page 3, line 24, col b: Page 3, line 13, col b + Page 3, line 20, col b +
Page 3, line 23, col b, displayed at the nearest thousand.
Page 3, line 25, col b: DR 1-68, Att A_Supplement, Property Tax Adjustment Tab, line 7, col C
Page 3, line 26, col b: DR 1-68, Att A_Supplement, Property Tax Adjustment Tab, line 7, col D
Page 3, line 28, col b: DR 1-68, Att A_Supplement, Property Tax Adjustment Tab, line 8, col C
Page 3, line 29, col b: DR 1-68, Att A_Supplement, Property Tax Adjustment Tab, line 8, col D
Page 3, line 31, col b: DR 1-68, Att A_Supplement, Property Tax Adjustment Tab, line 9, col C
Page 3, line 32, col b: DR 1-68, Att A_Supplement, Property Tax Adjustment Tab, line 9, col D
Page 3, line 34, col b: Page 3, line 27, col b + Page 3, line 30, col b +
Page 3, line 33, col b, displayed at the nearest thousand.
Page 4, line 1, col b: Page 3, line 34, col b
Page 4, line 2, col b: DR 1-68, Att A_Supplement, Avoided Tax Tab, line 71, col AF
Page 4, line 3, col b: DR 1-68, Att A_Supplement, Tax Deprec + Deduct Tab, line 71, col AF

| Line | Description | Amount |
|---|--|--------------------|
| | (a) | (b) |
| Rate Base Adjustments | | |
| Electric Plant in Service | | |
| Production | | |
| 1 | 2009 Actual Additions through 9/30/2009 | \$ 365,696,425 |
| 2 | Interchange Agreement Allocator | 0.844224 |
| 3 | NSP-M Amount | <u>308,729,699</u> |
| 4 | South Dakota Demand Allocation | 0.051340 |
| 5 | South Dakota Adjustment (\$000's) | <u>15,850</u> |
| Transmission | | |
| 6 | 2009 Actual Additions through 9/30/2009 | \$ 42,432,340 |
| 7 | Interchange Agreement Allocator | 0.844224 |
| 8 | NSP-M Amount | <u>35,822,400</u> |
| 9 | South Dakota Demand Allocation | 0.051340 |
| 10 | South Dakota Adjustment (\$000's) | <u>1,839</u> |
| South Dakota Distribution (direct assigned) | | |
| 11 | 2009 Actual Additions through 9/30/2009 (\$000's) | <u>\$ 1,599</u> |
| Accumulated Depreciation | | |
| Production | | |
| 12 | 2009 A/D using Plant Additions through 9/30/2009 | \$ 17,120,850 |
| 13 | Interchange Agreement Allocator | 0.844224 |
| 14 | NSP-M Amount | <u>14,453,832</u> |
| 15 | South Dakota Demand Allocation | 0.051340 |
| 16 | South Dakota Adjustment (\$000's) | <u>742</u> |
| Transmission | | |
| 17 | 2009 A/D using Plant Additions through 9/30/2009 | \$ 1,270,089 |
| 18 | Interchange Agreement Allocator | 0.844224 |
| 19 | NSP-M Amount | <u>1,072,240</u> |
| 20 | South Dakota Demand Allocation | 0.051340 |
| 21 | South Dakota Adjustment (\$000's) | <u>55</u> |
| South Dakota Distribution (direct assigned) | | |
| 22 | 2009 A/D using Plant Additions through 9/30/2009 (\$000's) | <u>\$ 51</u> |
| Accumulated Deferred Federal Income Tax | | |
| Production | | |
| 23 | 2009 ADFIT using Plant Additions through 9/30/2009 | \$ 18,658,816 |
| 24 | Interchange Agreement Allocator | 0.844224 |
| 25 | NSP-M Amount | <u>15,752,220</u> |
| 26 | South Dakota Demand Allocation | 0.051340 |
| 27 | South Dakota Production - ADFIT | <u>808,719</u> |

| | | | |
|----|--|----|---------------------|
| | Transmission | | |
| 1 | 2009 ADFIT using Plant Additions through 9/30/2009 | \$ | 7,125,259 |
| 2 | Interchange Agreement Allocator | | <u>0.844224</u> |
| 3 | NSP-M Amount | | 6,015,315 |
| 4 | South Dakota Demand Allocation | | <u>0.051340</u> |
| 5 | South Dakota Transmission - ADFIT | | <u>308,826</u> |
| | South Dakota Distribution (direct assigned) | | |
| 6 | 2009 ADFIT using Plant Additions through 9/30/2009 | | <u>261,937</u> |
| 7 | South Dakota ADFIT Adjustment (\$000's) | | <u><u>1,379</u></u> |
| | Operating Income Adjustments | | |
| | Deferred Federal Income Tax | | |
| | Production | | |
| 8 | 2009 Deferred FIT using Plant Additions through 9/30/2009 | \$ | 6,354,427 |
| 9 | Interchange Agreement Allocator | | <u>0.844224</u> |
| 10 | NSP-M Amount | | 5,364,560 |
| 11 | South Dakota Demand Allocation | | <u>0.051340</u> |
| 12 | South Dakota Production - Deferred FIT | | <u>275,417</u> |
| | Transmission | | |
| 13 | 2009 Deferred FIT using Plant Additions through 9/30/2009 | \$ | 517,470 |
| 14 | Interchange Agreement Allocator | | <u>0.844224</u> |
| 15 | NSP-M Amount | | 436,861 |
| 16 | South Dakota Demand Allocation | | <u>0.051340</u> |
| 17 | South Dakota Transmission - Deferred FIT | | <u>22,428</u> |
| | South Dakota Distribution (direct assigned) | | |
| 18 | 2009 Deferred FIT using Plant Additions through 9/30/2009 | | <u>9,438</u> |
| 19 | South Dakota Deferred FIT Adjustment (\$000's) | | <u><u>307</u></u> |
| | Depreciation | | |
| | Production | | |
| 20 | 2009 Book Depreciation using Plant Additions through 9/30/2009 | \$ | 14,863,990 |
| 21 | Interchange Agreement Allocator | | <u>0.844224</u> |
| 22 | NSP-M Amount | | 12,548,537 |
| 23 | South Dakota Demand Allocation | | <u>0.051340</u> |
| 24 | South Dakota Production - Depreciation | | <u>644,242</u> |
| | Transmission | | |
| 25 | 2009 Book Depreciation using Plant Additions through 9/30/2009 | \$ | 1,110,755 |
| 26 | Interchange Agreement Allocator | | <u>0.844224</u> |
| 27 | NSP-M Amount | | 937,726 |
| 28 | South Dakota Demand Allocation | | <u>0.051340</u> |
| 29 | South Dakota Transmission - Depreciation | | <u>48,143</u> |

| | | |
|----|---|---------------|
| 1 | South Dakota Distribution (direct assigned) 2009 Book Depreciation using Plant Additions through 9/30/2009 | <u>47,420</u> |
| 2 | South Dakota Depreciation Adjustment (\$000's) | <u>740</u> |
| | Property Tax (\$000's) | |
| 3 | 2009 Production Amount | \$ 15,850 |
| 4 | Production Plant Property Tax Rate | <u>1.147%</u> |
| 5 | Production Plant Property Tax Adjustment | <u>182</u> |
| 6 | 2009 Transmission Amount | \$ 1,839 |
| 7 | Transmission Plant Property Tax Rate | <u>1.444%</u> |
| 8 | Transmission Property Tax Adjustment | <u>27</u> |
| 9 | 2009 Distribution Amount | \$ 1,599 |
| 10 | Distribution Property Tax Rate | <u>0.790%</u> |
| 11 | Distribution Property Tax Adjustment | <u>13</u> |
| 12 | South Dakota Property Tax Adjustment | <u>222</u> |
| | Federal Income Tax (\$000's) | |
| 13 | Property Tax (Decreases Operating Income) | \$ (222) |
| 14 | Plus Avoided Tax Interest | - |
| 15 | Less Tax Deductions | <u>1,453</u> |
| 16 | Operating Income After Adjustments | (1,675) |
| 17 | Federal Tax Rate | <u>35%</u> |
| 18 | Federal Income Tax Before Credits | <u>(586)</u> |

SOURCES:

Page 1, line 1, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Plant in Service Tab, line 51, col AT
plus SDPUC-001-068 Supplement-Att B 2009 Riverside.xls, Plant in Service Tab, line 51, col AT

Page 1, line 2, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Plant in Service Tab, line 65, col AE

Page 1, line 4, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Plant in Service Tab, line 58, col B

Page 1, line 6, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Plant in Service Tab, line 52, col AT

Page 1, line 9, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Plant in Service Tab, line 59, col B

Page 1, line 11, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Plant in Service Tab, line 53, col AT

Page 1, line 12, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Depreciation Reserve Tab, line 51, col AT
plus SDPUC-001-068 Supplement-Att B 2009 Riverside.xls, Depreciation Reserve Tab, line 51, col AT

Page 1, line 17, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Depreciation Reserve Tab, line 52, col AT

Page 1, line 22, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Depreciation Reserve Tab, line 53, col AT

Page 1, line 23, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Deferred Taxes Tab, line 51, col AT
plus SDPUC-001-068 Supplement-Att B 2009 Riverside.xls, Deferred Taxes Tab, line 51, col AT

Page 2, line 1, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Deferred Taxes Tab, line 52, col AT

Page 2, line 6, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Deferred Taxes Tab, line 53, col AT

Page 2, line 7, col b: Page 1, line 27, col b + Page 2, line 5, col b +
Page 2, line 6, col b, displayed at the nearest thousand.

Page 2, line 8, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Annual Deferred Tab, line 51, col AT
plus SDPUC-001-068 Supplement-Att B 2009 Riverside.xls, Annual Deferred Tab, line 51, col AT

Page 2, line 13, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Annual Deferred Tab, line 52, col AT

SOURCES:

Page 2, line 18, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Annual Deferred Tab, line 53, col AT
Page 2, line 19, col b: Page 2, line 12, col b + Page 2, line 17, col b +
Page 2, line 18, col b, displayed at the nearest thousand.

Page 2, line 20, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Book Depreciation Tab, line 51, col AT
plus SDPUC-001-068 Supplement-Att B 2009 Riverside.xls, Book Depreciation Tab, line 51, col AT

Page 2, line 25, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Book Depreciation Tab, line 52, col AT

Page 3, line 1, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Book Depreciation Tab, line 53, col AT

Page 3, line 2, col b: Page 2, line 24, col b + Page 2, line 29, col b +
Page 3, line 1, col b, displayed at the nearest thousand.

Page 3, line 3, col b: Page 1, line 5, col B

Page 3, line 4, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Property Tax Adjustment Tab, line 7, col D

Page 3, line 6, col b: Page 1, line 10, col B

Page 3, line 7, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Property Tax Adjustment Tab, line 8, col D

Page 3, line 9, col b: Page 1, line 11, col B

Page 3, line 10, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Property Tax Adjustment Tab, line 9, col D

Page 3, line 12, col b: Page 3, line 5, col b + Page 3, line 8, col b +
Page 3, line 11, col b, displayed at the nearest thousand.

Page 3, line 13, col b: Page 3, line 12, col b

Page 3, line 14, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Avoided Tax Tab, line 76, col AT
plus SDPUC-001-068 Supplement-Att B 2009 Riverside.xls, Avoided Tax Tab, line 76, col AT

Page 3, line 15, col b: SDPUC-001-068 Supplement-Att B 2009 Not Riverside.xls, Tax Deprec + Deduct Tab, line 76, col AT
plus SDPUC-001-068 Supplement-Att B 2009 Riverside.xls, Tax Deprec + Deduct Tab, line 76, col AT

| Line | Description | Amount |
|------|--|----------|
| | (a) | (b) |
| 1 | Mileage (Minneapolis to Denver) | 700 |
| 2 | Standard Industry Fare Level rate (1/1/09 - 6/30/09) | 0.1894 |
| 3 | Cost based on mileage | 132.58 |
| 4 | Plus terminal charge | 45.41 |
| 5 | 1-Way airfare cost | 177.99 |
| 6 | 2008 Non-business related passengers | (42) |
| 7 | Total Xcel Energy | (7,476) |
| 8 | NSP-M Allocation | 0.396184 |
| 9 | NSP-M Amount | (2,962) |
| 10 | NSP-M Electric Allocation | 0.914400 |
| 11 | NSP-M Electric | (2,708) |
| 12 | South Dakota customer allocation | 0.058558 |
| 13 | South Dakota Adjustment (\$000's) | (1) |

SOURCES:

Column b, line 1: <http://www.infoplease.com/ipa/A0004594.html>

Column b, line 2, 4: http://www.btlaw.com/files/ALERT%20-%20Aviation_SIFL_First%20Half%20of%202009.pdf

Column b, line 6, 10: E-mail from Heuer on 12/2/09

Column b, line 8: Response to M. Diller on 11/25, Question 2

Column b, line 12: Workpaper A-1

| Line | Description | South Dakota Amount |
|------|--|------------------------|
| | (a) | (b) |
| 1 | Amortization of Nuclear Outage Costs | |
| 2 | 2009 Amortization Expense | \$ 2,239,776 |
| 3 | Less 2008 Amortization Expense | 675,283 |
| 4 | Amortization Adjustment (\$000's) | <u>1,564</u> |
| 5 | Deferred Income Tax Expense | |
| 6 | 2009 Deferred Income Tax | \$ (202) |
| 7 | Less 2008 Deferred Income Tax | 718,611 |
| 8 | Deferred Income Tax Expense Adjustment (\$000's) | <u>(719)</u> |
| 9 | Accumulated Deferred Income Tax | |
| 10 | 2009 13 Month ADIT Balance | \$ 786,454 |
| 11 | Less 2008 13 Month ADIT Balance | 403,138 |
| 12 | Accumulated Deferred Income Tax Adjustment (\$000's) | <u>383</u> |
| 13 | Unamortized Nuclear Outage Cost Balance | |
| 14 | 2009 13 Month Unamortized Balance | \$ 1,925,225 |
| 15 | Less 2008 13 Month Unamortized Balance | 986,873 |
| 16 | Unamortized Nuclear Outage Cost Adjustment (\$000's) | <u>938</u> |
| 17 | 2008 Outage Deferral Costs | 2,434,429 |
| 18 | Less 2009 Outage Deferral Costs | 2,239,281 |
| 19 | Change in Taxable Income | 195,148 |
| 20 | Federal Tax Rate | 35.00% |
| 21 | Current Tax Change Adjustment (\$000's) | <u>68</u> |

Sources:

Line 2, col b: RLK-2, sch 1, pg 3, line 43, col L
Line 3, col b: RLK-2, sch 1, pg 2, line 43, col L
Line 6, col b: RLK-2, sch 1, pg 3, line 56, col L
Line 7, col b: RLK-2, sch 1, pg 2, line 56, col L
Line 10, col b: (RLK-2, pg 3, sch 1, line 57, sum of col A through col L plus RLK-2, sch 1, pg 2, line 57, col L) / 13
Line 11, col b: RLK-2, sch 1, pg 2, line 57, sum of col A through col L / 13
Line 14, col b: (RLK-2, sch 1, pg 3, line 54, sum of col A through col L plus RLK-2, sch 1, pg 2, line 54, col L) / 13
Line 15, col b: RLK-2, sch 1, pg 2, line 54, sum of col A through col L / 13
Line 17, col b: RLK-2, sch 1, pg 2, line 37, col L
Line 18, col b: RLK-2, sch 1, pg 3, line 37, col L

Total Company

| Line | 2008 | | | | | | | | | | | |
|------|-------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | Jan (a) | Feb (b) | Mar (c) | Apr (d) | May (e) | Jun (f) | Jul (g) | Aug (h) | Sep (i) | Oct (j) | Nov (k) | Dec (l) |
| 1 | Outage Costs Deferral | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | Amortization Expense | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | Net Monthly amount | | | | | | | | | | | |
| 14 | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | |
| 19 | Unamortized Balance | | | | | | | | | | | |
| 20 | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | |
| 24 | Monthly Deferred Tax Expense | | | | | | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | Accumulated Deferred Tax Bal | | | | | | | | | | | |

SD Jurisdiction

| | Percentage Split * | SD Jurisdiction | Interchange |
|-------------|--------------------|-----------------|----------------------|
| EDemandProd | 50.76% | | 84.4383% 0.428616848 |
| EEnergy | 49.24% | | 84.2650% 0.414912839 |
| | 100.00% | | |

2008 Composite Allocation Factor

| Line | 2008 | | | | | | | | | | | |
|------|-------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | Jan (a) | Feb (b) | Mar (c) | Apr (d) | May (e) | Jun (f) | Jul (g) | Aug (h) | Sep (i) | Oct (j) | Nov (k) | Dec (l) |
| 32 | Outage Costs Deferral | | | | | | | | | | | |
| 33 | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | |
| 38 | Amortization Expense | | | | | | | | | | | |
| 39 | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | |
| 44 | Net Monthly amount | | | | | | | | | | | |
| 45 | | | | | | | | | | | | |
| 46 | | | | | | | | | | | | |
| 47 | | | | | | | | | | | | |
| 48 | | | | | | | | | | | | |
| 49 | | | | | | | | | | | | |
| 50 | Unamortized Balance | | | | | | | | | | | |
| 51 | | | | | | | | | | | | |
| 52 | | | | | | | | | | | | |
| 53 | | | | | | | | | | | | |
| 54 | | | | | | | | | | | | |
| 55 | Monthly Deferred Tax Expense | | | | | | | | | | | |
| 56 | | | | | | | | | | | | |
| 57 | Accumulated Deferred Tax Bal | | | | | | | | | | | |

Total Company

| Line | 2009 | | | | | | | | | | | |
|------|-------------------------------------|-------------|--------------|--------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|--------------|
| | Jan (a) | Feb (b) | Mar (c) | Apr (d) | May (e) | Jun (f) | Jul (g) | Aug (h) | Sep (i) | Oct (j) | Nov (k) | Dec (l) |
| 1 | Outage Costs Deferral | | | | | | | | | | | |
| 2 | PI Unit 1 | | | | | | | | | | | |
| 3 | PI Unit 2 | | | | | | | | | | | |
| 4 | Monticello | | | | | | | | | | | |
| 5 | (880,895) | (2,680,255) | (12,478,633) | (13,322,852) | (2,807,938) | (21,316) | 1,057,873 | (83,167) | | | | |
| 6 | (880,895) | (2,680,255) | (12,492,906) | (13,389,739) | (2,863,363) | (186,451) | (137,917) | (1,672,509) | (17,881,193) | - | - | (51,795,328) |
| 7 | Amortization Expense | | | | | | | | | | | |
| 8 | PI Unit 1 | | | | | | | | | | | |
| 9 | PI Unit 2 | | | | | | | | | | | |
| 10 | Monticello | | | | | | | | | | | |
| 11 | 1,197,791 | 1,197,791 | 1,197,791 | 1,197,791 | 1,197,791 | 1,197,791 | 1,197,791 | 1,197,791 | 1,197,791 | 1,197,791 | 1,197,791 | 1,197,791 |
| 12 | 1,820,809 | 1,820,809 | 1,820,809 | 1,820,809 | 1,820,809 | 1,820,809 | 1,820,809 | 1,820,809 | 1,820,809 | 1,820,809 | 1,820,809 | 1,820,809 |
| 13 | 1,324,657 | 1,324,657 | 1,324,657 | 1,324,657 | 1,324,657 | 1,324,657 | 1,324,657 | 1,324,657 | 1,324,657 | 1,324,657 | 1,324,657 | 1,324,657 |
| 14 | 4,343,257 | 4,343,257 | 4,343,257 | 4,343,257 | 4,343,257 | 4,343,257 | 4,343,257 | 4,343,257 | 4,343,257 | 4,239,158 | 4,239,158 | 4,239,158 |
| 15 | Total Amortization | | | | | | | | | | | |
| 16 | 51,806,782 | | | | | | | | | | | |
| 17 | Net Monthly amount | | | | | | | | | | | |
| 18 | PI Unit 1 | | | | | | | | | | | |
| 19 | PI Unit 2 | | | | | | | | | | | |
| 20 | Monticello | | | | | | | | | | | |
| 21 | (1,197,791) | (1,197,791) | (1,181,718) | (1,130,904) | (1,142,364) | (1,022,456) | (1,901) | 391,551 | 16,483,402 | (1,093,692) | (1,093,692) | (1,093,692) |
| 22 | (1,820,809) | (1,820,809) | (1,820,809) | (1,820,809) | (1,820,809) | (1,820,809) | (1,820,809) | (1,820,809) | (1,820,809) | (1,820,809) | (1,820,809) | (1,820,809) |
| 23 | (443,662) | 1,355,598 | 11,152,176 | 11,998,195 | 1,283,279 | (1,303,541) | (2,382,630) | (1,241,490) | (1,324,657) | (1,324,657) | (1,324,657) | (1,324,657) |
| 24 | (3,462,262) | (1,663,002) | 8,149,649 | 9,046,482 | (1,679,894) | (4,146,806) | (4,205,340) | (2,670,748) | 13,337,936 | (4,239,158) | (4,239,158) | (4,239,158) |
| 25 | Total Net Monthly | | | | | | | | | | | |
| 26 | (11,454) | | | | | | | | | | | |
| 27 | Unamortized Balance | | | | | | | | | | | |
| 28 | PI Unit 1 | | | | | | | | | | | |
| 29 | PI Unit 2 | | | | | | | | | | | |
| 30 | Monticello | | | | | | | | | | | |
| 31 | 9,582,324 | 8,384,533 | 7,202,816 | 6,071,912 | 4,929,549 | 3,907,093 | 3,905,192 | 4,296,744 | 20,780,146 | 19,686,454 | 18,592,762 | 17,499,071 |
| 32 | 27,312,128 | 25,491,320 | 23,870,511 | 21,849,703 | 20,028,894 | 18,208,085 | 16,387,277 | 14,566,468 | 12,745,660 | 10,924,851 | 9,104,042 | 7,283,234 |
| 33 | 332,934 | 1,688,531 | 12,840,707 | 24,838,902 | 26,122,180 | 24,816,839 | 22,436,006 | 21,194,518 | 19,869,861 | 18,545,203 | 17,220,546 | 15,895,889 |
| 34 | 37,227,386 | 35,564,384 | 43,714,034 | 52,760,516 | 51,080,623 | 46,933,817 | 42,728,478 | 40,057,730 | 53,395,667 | 49,156,509 | 44,917,351 | 40,678,193 |
| 35 | Total Unamortized Bal | | | | | | | | | | | |
| 36 | (1,414,334) | (679,336) | 3,328,132 | 3,695,488 | (686,237) | (1,693,970) | (1,717,881) | (1,091,000) | 5,448,547 | (1,731,696) | (1,731,696) | (1,731,696) |
| 37 | Monthly Deferred Tax Expense | | | | | | | | | | | |
| 38 | (4,679) | | | | | | | | | | | |
| 39 | Accumulated Deferred Tax Bal | | | | | | | | | | | |
| 40 | 15,207,387 | 14,528,051 | 17,857,183 | 21,552,671 | 20,866,434 | 19,172,464 | 17,454,583 | 16,363,583 | 21,812,130 | 20,080,434 | 18,346,738 | 16,617,042 |

SD Jurisdiction

| | Percentage Split * | SD Jurisdiction | Interchange |
|-------------|--------------------|-----------------|-------------|
| EDemandProd | 50.76% | 5.3496% | 0.027155079 |
| EEnergy | 49.24% | 5.3287% | 0.026238012 |
| | 100.00% | 5.48% | 0.02674654% |

* Based on 2009 Budget O&M

2009 Composite Allocation Factor: 4.32%

| Line | 2009 | | | | | | | | | | | |
|------|-------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| | Jan (a) | Feb (b) | Mar (c) | Apr (d) | May (e) | Jun (f) | Jul (g) | Aug (h) | Sep (i) | Oct (j) | Nov (k) | Dec (l) |
| 32 | Outage Costs Deferral | | | | | | | | | | | |
| 33 | PI Unit 1 | | | | | | | | | | | |
| 34 | PI Unit 2 | | | | | | | | | | | |
| 35 | Monticello | | | | | | | | | | | |
| 36 | (38,089) | (115,876) | (540,109) | (578,882) | (115,146) | (6,493) | (5,963) | (72,308) | (764,416) | - | - | - |
| 37 | (38,089) | (115,876) | (540,109) | (578,882) | (115,146) | (6,493) | (5,963) | (72,308) | (764,416) | - | - | (2,239,281) |
| 38 | Amortization Expense | | | | | | | | | | | |
| 39 | PI Unit 1 | | | | | | | | | | | |
| 40 | PI Unit 2 | | | | | | | | | | | |
| 41 | Monticello | | | | | | | | | | | |
| 42 | 51,784 | 51,784 | 51,784 | 51,784 | 51,784 | 51,784 | 51,784 | 51,784 | 51,784 | 51,784 | 51,784 | 51,784 |
| 43 | 76,720 | 76,720 | 76,720 | 76,720 | 76,720 | 76,720 | 76,720 | 76,720 | 76,720 | 76,720 | 76,720 | 76,720 |
| 44 | 57,268 | 57,268 | 57,268 | 57,268 | 57,268 | 57,268 | 57,268 | 57,268 | 57,268 | 57,268 | 57,268 | 57,268 |
| 45 | 187,773 | 187,773 | 187,773 | 187,773 | 187,773 | 187,773 | 187,773 | 187,773 | 187,773 | 183,273 | 183,273 | 183,273 |
| 46 | Total Amortization | | | | | | | | | | | |
| 47 | 2,239,776 | | | | | | | | | | | |
| 48 | Net Monthly amount | | | | | | | | | | | |
| 49 | PI Unit 1 | | | | | | | | | | | |
| 50 | PI Unit 2 | | | | | | | | | | | |
| 51 | Monticello | | | | | | | | | | | |
| 52 | (51,784) | (51,784) | (51,090) | (48,893) | (49,388) | (44,204) | (82) | 16,928 | 712,631 | (47,284) | (47,284) | (47,284) |
| 53 | (78,720) | (78,720) | (78,720) | (78,720) | (78,720) | (78,720) | (78,720) | (78,720) | (78,720) | (78,720) | (78,720) | (78,720) |
| 54 | (19,181) | 58,607 | 482,145 | 518,721 | 55,480 | (56,356) | (103,009) | (53,674) | (57,269) | (57,269) | (57,269) | (57,269) |
| 55 | (149,685) | (71,897) | 352,336 | 391,109 | (72,627) | (179,280) | (181,811) | (115,465) | 576,643 | (183,273) | (183,273) | (183,273) |
| 56 | Total Net Monthly | | | | | | | | | | | |
| 57 | (495) | | | | | | | | | | | |
| 58 | Unamortized Balance | | | | | | | | | | | |
| 59 | PI Unit 1 | | | | | | | | | | | |
| 60 | PI Unit 2 | | | | | | | | | | | |
| 61 | Monticello | | | | | | | | | | | |
| 62 | 414,275 | 362,491 | 311,401 | 262,509 | 213,120 | 168,916 | 168,834 | 185,762 | 898,394 | 851,110 | 803,826 | 756,542 |
| 63 | 1,180,792 | 1,102,073 | 1,023,353 | 944,634 | 865,814 | 787,195 | 708,475 | 629,756 | 551,036 | 472,317 | 393,697 | 314,878 |
| 64 | 14,394 | 73,001 | 555,146 | 1,073,867 | 1,129,347 | 1,072,981 | 869,882 | 916,308 | 859,039 | 801,770 | 744,500 | 687,231 |
| 65 | 1,609,461 | 1,537,564 | 1,889,900 | 2,281,009 | 2,208,382 | 2,029,102 | 1,847,282 | 1,731,826 | 2,308,469 | 2,125,196 | 1,841,924 | 1,759,651 |
| 66 | Total Unamortized Bal | | | | | | | | | | | |
| 67 | (61,148) | (29,370) | 143,929 | 159,768 | (29,668) | (73,236) | (74,270) | (47,168) | 235,558 | (74,867) | (74,867) | (74,867) |
| 68 | Monthly Deferred Tax Expense | | | | | | | | | | | |
| 69 | (202) | | | | | | | | | | | |
| 70 | Accumulated Deferred Tax Bal | | | | | | | | | | | |
| 71 | 657,465 | 628,095 | 772,024 | 831,792 | 902,124 | 828,688 | 754,619 | 707,451 | 943,010 | 868,143 | 793,276 | 718,409 |

Incentive compensation - 12/3/09 Staff Settlement proposal

SD Actual Incentive Compensation Expense Years 2005 - 2008

| | |
|----------------|--------------------|
| 2005 | \$236,235 |
| 2006 | 737,213 |
| 2007 | 565,109 |
| 2008 | 0 |
| Total | <u>\$1,538,557</u> |
| Four Year Ave. | <u>\$384,639</u> |

NMC at 70% of budget \$320,954

Total SD Pro Forma
Incentive Compensation \$705,593

Total SD Pro Forma
Incentive Compensation
Excluding Financial
Performance Indicators \$563,416

Sources:

Lines 4 - 7: 11/24/09, 6:00 p.m. email from Debra Paulson

Lines 11: 12/2/09, 4:29 p.m. email from Anne Heuer

Line 19: 12/2/09, 4:29 p.m. email from Anne Heuer indicating 79.85% of KPIs are non-financial

Northern States Power Company
 South Dakota Electric EL09-009
Charitable Contributions
 Adjusted Test Year Ended Dec 31, 2008

Exhibit ____ (TLB-1)

Schedule 1
 Page 1 of 1

| | | 2008 SD | 50% Company | Staff |
|-------------------|----------------------|-------------------------|----------------------|-------------------|
| | | Charitable Cont. | Proposed Adj. | Adjustment |
| a. | b. | c. | d. | e. |
| Foundation Grants | Arts and Culture | \$ 29,700 | \$ 14,850 | 0 |
| | Community Dev | \$ 17,400 | \$ 8,700 | 0 |
| | Education | \$ 25,900 | \$ 12,950 | 0 |
| Matching Programs | Dollars for Doing | \$ 535 | \$ 268 | 0 |
| | Higher Education | \$ 7,244 | \$ 3,622 | 0 |
| | Not for Profit 501c3 | \$ 1,425 | \$ 713 | 0 |
| United Way | | \$ 14,984 | \$ 7,492 | 0 |
| Community Grants | | \$ 19,973 | \$ 9,987 | 0 |
| | | \$ 117,161 | \$ 58,581 | 0 |

Staffs Adjustment

| |
|---|
| 0 |
|---|

Source: PF5-2

| Name | 2008 SD Economic Development | 50% Company Proposed Adjustment | Staff Adjustment |
|----------------------------------|------------------------------------|---------------------------------------|---------------------|
| MCEDA | \$ 10,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| LCEDA | \$ 15,000.00 | \$ 7,500.00 | \$ 7,500.00 |
| SBDC | \$ 10,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| SECOG | \$ 10,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| SFDF - website overhaul | \$ 20,000.00 | \$ 10,000.00 | \$ 10,000.00 |
| Downtown SF - master planning | \$ 6,000.00 | \$ 3,000.00 | \$ 3,000.00 |
| Mid American Conference | \$ 5,000.00 | \$ 2,500.00 | \$ 2,500.00 |
| GOED Conf. Sponsor | \$ 1,500.00 | \$ 750.00 | \$ 750.00 |
| SF Development Foundation - dues | \$ 1,500.00 | \$ 750.00 | \$ 750.00 |
| SD Chamber of Commerce - awards | \$ 1,000.00 | \$ 500.00 | \$ 500.00 |
| RD Centerville | \$ 1,000.00 | \$ 500.00 | \$ 500.00 |
| RD Worthing | \$ 1,000.00 | \$ 500.00 | \$ 500.00 |
| RD Centerville | \$ 1,000.00 | \$ 500.00 | \$ 500.00 |
| RD Marion | \$ 1,000.00 | \$ 500.00 | \$ 500.00 |
| RD Mfulton | \$ 500.00 | \$ 250.00 | \$ 250.00 |
| RD Monroe | \$ 500.00 | \$ 250.00 | \$ 250.00 |
| RD Bridgewater | \$ 1,000.00 | \$ 500.00 | \$ 500.00 |
| RD Canistota | \$ 1,000.00 | \$ 500.00 | \$ 500.00 |
| RD Emery | \$ 1,000.00 | \$ 500.00 | \$ 500.00 |
| RD Alexandria | \$ 1,000.00 | \$ 500.00 | \$ 500.00 |
| RD Tea | \$ 1,000.00 | \$ 500.00 | \$ 500.00 |
| RD Garretson | \$ 5,000.00 | \$ 2,500.00 | \$ 2,500.00 |
| RD Canton | \$ 2,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| RD Ramona | \$ 1,000.00 | \$ 500.00 | \$ 500.00 |
| RD Harrisburg | \$ 1,000.00 | \$ 500.00 | \$ 500.00 |
| RD Dell Rapids | \$ 1,000.00 | \$ 500.00 | \$ 500.00 |
| Forward SF Pledge | \$ 100,000.00 | \$ 50,000.00 | \$ 0.00 |
| Totals | \$ 200,000.00 | \$ 100,000.00 | \$ 50,000.00 |

Source: PF2-2, PF2-3r, DR 2-16, DR4-14, DR4-15

Northern States Power Company
 South Dakota Electric EL09-009
Association Dues
 Adjusted Test Year Ended Dec 31, 2008

Exhibit _____(TLB-1)

Schedule 3
 Page 1 of 18

| Association Names | # of Er Allocati | Per books SD | Company Adjustment | Staff Adjustment |
|--|------------------|-----------------|-----------------------|---------------------|
| 1) Board of Accountancy, 1) Minnesota Society of CPAs, 2)American Institute of Certified Public Accountants, 2) Information Systems Audit & Control Association, 3) Colorado Division of Registration, 4) International Information Systems Security Certification Consortium, 4) SANS Institute, 4) Association of Certified Fraud Examiners, 4) MN Supreme Court, 4) Society of CPAs | 1)5, 2) ETwoF | 97.48 | | (97.48) |
| 1)Institute of Internal Auditors, 2) Minnesota Society of CPAs | 1)26, 2 ETwoF | 46.67 | | |
| Executive Women International | 2 ETwoF | 17.43 | | |
| National Petroleum Council | 1 ETwoF | 264.86 | | |
| Edison Electric Institute | 1 ETwoF | 24317.23 | | 0.00 |
| Edison Electric Institute | 1 ETwoF | 20.03 | | 0.00 |
| American Institute of Certified Public Accountants | 1 ETwoF | 4.03 | | |
| American Institute of Certified Public Accountants, Colorado Society of Certified Public Accountants, Certified Public Accountants | 3 ETwoF | 12.85 | | (12.85) |
| Colorado Society of Certified Public Accountants Certified Public Accountants | 2 ETwoF | 2.70 | | (2.70) |
| Certified Public Accountants | 1 ETwoF | 11.31 | | |
| Institute of Certified Management Accountants, American Institute of Certified Public Accountants | 2 ETwoF | 8.83 | | |
| Colorado Society of Certified Public Accountants, Certified Public Acct license renewal, The American Institute of Certified Public Accountants | 3 ETwoF | 19.75 | | (19.75) |
| Certified Public Accountants, , Colorado Society of Certified Public Accountants, Certified Public Accountnts, American Institute of Certified Public Accountants, National Rotary Association | 2 ETwoF | 14.40 | | (14.40) |
| American Institute of Certified Public Accountants Certified Public Accountants, American Institute of Certified Public Accountants, Information Systems Audit and Control Association, IT Governance Institute | 1 ETwoF | 8.44 | | |
| Institute | 3 ETwoF | 27.03 | | |
| Institute of Internal Auditors | 1 ETwoF | 7.56 | | |
| Minnesota Societay of Certified Public Accountants, Board of Accountancy - Certified Public Accountants, American Institute of Certified Public Accountants | 2 ETwoF | 9.93 | | |

| | | | | |
|---|--------------------------|---------|---------|---------|
| Society of Depreciation, Board of Accountancy, Institute of Certified Management Accountants, Colorado certified Public Accountants, American Institute of Certified Public Accountants, Minnesota Certified Public Accountants | 5 ETwoF | 31.89 | | (31.89) |
| Society of Depreciation, Board of Accountancy, Institute of Certified Management Accountants, Colorado Certified Public Accountants, American Institute of Certified Public Accountants, Minnesota Certified Public Accountants | 5 ETwoF | 11.75 | | (11.75) |
| MN Certified Public Accountants | 1 ETwoF | 4.19 | | |
| Institute of Internal Auditors | 1 ETwoF | 1.49 | | |
| Colorado Certified Public Accountants, American Institute of Certified Public Accountants | 1 ETwoF | 5.41 | | (5.41) |
| Certified Public Accountants, MN Society of Certified Public Accountants, American Institute of Certified Public Accountants, Board of Accountancy | 3 ETwoF | 19.47 | | |
| Colorado Association of Municipal Tax Auditors (CAMTA), MINNESOTA SOCIETY OF Certified Public Accountants, Institute for Professionals in Taxation, Appraisal Institute, Tax Executives Institute, The American Institute of Certified Public Accountants , MN Certified Public Accountant Certification Renewal, | 10 ETwoF | 58.15 | | (58.15) |
| The American Institute of Certified Public Accountants, Certified Public Accountant Board of Accountancy | 4 ETwoF | 18.54 | | |
| Colorado Council on State Taxation, The American Institute of Certified Public Accountants, Minnesota Board of Accountancy, Toastmasters | 3 ETwoF | 83.03 | | (83.03) |
| Minnesota Taxpayers Association, Minnesota Supreme Court - Attorney's license fee | 2 ETwoF | 606.51 | | |
| Supreme Court State of Colorado - Attorney Registration Fee, Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID) - Engineering License, Colorado Bar Association | 2 ETwoF | 20.14 | | (20.14) |
| | remov ₁ ETwoF | 525.30 | -525.30 | |
| Electric Power Research Institute | Corpor ETwoF | 439.79 | | |
| | remov ₁ ETwoF | -11.53 | 11.53 | |
| 1)BetterInvesting, 2)National Investor Relations Institute, 3)Chartered Financial Analyst Institute Dues, 3)International Association of Administrative Professionals | 1)Corp ETwoF | 111.00 | | |
| Association for Strategic Planning | 2 ETwoF | 4.30 | | |
| Association for Strategic Planning | 2 ETwoF | 9.82 | | |
| National Hydrogen Association, Great Plains Institute, Electric Power Research Institute, Society of Competitive Intelligence Professionals | Corpor ETwoF | 1842.30 | | |

| | | | |
|---|----------------|---------|---------|
| International Energy Credit Association | 1 ETwoF | 6.62 | |
| Colorado Bar Association, Colorado Supreme Court, National Contract Management Association | 1 ETwoF | 16.38 | (16.38) |
| HEALTH PHYSICS SOCIETY, ASSOCIATION OF ENERGY ENGINEERS, BOARD OF Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID) - PE MN, ASME Engineering Dues, AMERICAN NUCLEAR SOCIETY | 1 ETwoF | 17.93 | |
| Itron, Inc. - Energy Forecasting (EFG) residential and commercial sector membership | Corpor ETwoF | 89.32 | |
| Chartered Financial Analyst Institute, Chartered Financial Analyst Society Membership | 1 ETwoF | 8.50 | |
| 1) Board of Architecture, Engineering, Land Surveying, 1) Landscape Architecture, Geoscience and Interior Design (AELSLAGID), 2)National Fire Protection Association, Risk and Insurance Management Society | 1)1, 2) ETwoF | 35.09 | |
| 1)Upper Midwest ACH Association (UMACHA), 2)Association for Financial Professionals, 1) Minnesora Treasury Management Association | 1)1, 2) ETwoF | 55.61 | |
| Chartered Financial Analyst Institute, Chartered Financial Analyst Society of Minnesota | 1 ETwoF | 8.61 | |
| Continuing Legal Education, Minneapolis Club Business Membership Dues | 1 ECusto | 405.51 | |
| Building Owners & Managers Assn | 4 EDirect | 0.00 | |
| Assn of Energy Engineers | 1 ECusto | 9.43 | |
| Association of Energy Service Professionals, Assn of Energy Engineers, Building Owners and Managers Assn, MN Board of Architecture, Goeoscience & Interior Design, Toastmasters, MN State Chief Eng Guild, Illuminating Eng Society, Midwest Assn of School Maint Supervisors, Grain Elev and Processers Soc. | 15 ECusto | 394.27 | |
| St Paul Chamber of Commerce dues and Winona Rotary Club | remov ECusto | -54.87 | -54.87 |
| Homebuilders Association of Fargo-Moorhead | 1 EDirect | 0.00 | |
| Lignite Energy Council | Compæ EDirect | 0.00 | |
| Association of Energy Engineers | 1 EDirect | 180.00 | |
| North Central Electric Association, North Central Electric League | 53 ECusto | 3970.23 | |
| Minnesota High Tech Association (MHTA), Economic Development Association of Minnesota (EDAM) | Corpor EDirect | 0.00 | |
| Minnesoat Builders Assocoation | 1 ECusto | 21.37 | (21.37) |
| Institute of Electrical and Electronic Engineers | 2 ECusto | -14.05 | |
| Institute of Electrical and Electronic Engineers | 2 ECusto | 33.20 | |
| St Paul Chamber of Commerce for Bill Kaphing | remov ECusto | 1.46 | -1.46 |
| Service to Mankind (SERTOMA) | 1 ECusto | 22.54 | |
| American Society for Quality (ASQ) | 1 ECusto | 7.32 | |

| | | | |
|--|---------------|---------|---------|
| Metro Utility Coordinating Committee, Viking Land Utility Coordinating Committee, Mid Minnesota Utility Coordinating Committee, West Central Utility Coordinating Committee, Lakes Area Utility Coordinating Committee | 2 EDirect | 0.00 | |
| Mid Continent Energy Marketers Association | Collect ETwoF | 41.38 | |
| North American Energy Reliability Corporation (NERC) | Collect EDema | 77.01 | |
| American Society of Mechanical Engineers, Professional Engineer License renewal | 2 EDema | 12.32 | |
| Project Management Institute | 1 EDema | 27.42 | |
| | remov EDema | 0.05 | -0.05 |
| | remov ECusto | 0.12 | -0.12 |
| | remov EDema | 0.41 | -0.41 |
| Project Management Institute | 1 EDema | 2.41 | |
| | remov EDema | 0.10 | -0.10 |
| | remov EDema | 0.15 | -0.15 |
| Project Management Institute | 1 EDema | 20.79 | |
| | remov EDema | -0.21 | 0.21 |
| | remov EDema | -0.10 | 0.10 |
| National Society of Professional Engineers | 3 EDema | 39.84 | |
| American Society of Civil Engineers | 1 EDema | 8.63 | |
| Institute of Electrical Engineers | 1 EDema | 6.16 | |
| Institute of Electrical Engineers, Project Management Institute | 2 EDema | 38.51 | |
| American Society of Mechanical Engineer, Professional Engineer License renewal | 1 EDema | 33.32 | |
| Solid Waste Association North America, American Chemical Society, North American Hazardous Materials Management Association | 2 EDema | 42.41 | |
| Minnesota Rural Electric Association | 2 EDema | 17.97 | (17.97) |
| North American Hazardous Materials Management Association | 1 EDema | 16.43 | |
| Electric Power Research Institute and Carbon Capture Sequestration Partnership | Compz EDema | 9641.04 | |
| American Institute of Chemical Engineers | 1 EDema | 13.14 | |
| The Class of '85 Regulatory Response Group | Compz EDema | 1540.20 | |
| | no info EDema | 11.35 | -11.35 |
| The Climate Registry and ADA-ES (Solid Sorbent Evaluation) | Compz EDema | 2243.56 | |
| North American Hazardous Materials Management Association | 4 EDema | 119.42 | |
| Utility Solid Waste Activity Group Membership and Minnesota Waste Wise Association | Compz EDema | 3824.83 | |
| Toastmasters Dues for 2008 | 1 EDema | 4.11 | (4.11) |
| American Fisheries Society Membership | 6 EDema | 3.23 | (3.23) |
| American Concrete Institution, ASTM International (formerly known as American Society of Testing and Materials), Professional Engineering License | 2 EDema | 14.79 | |

| | | | | |
|--|-----------------|---------|--------|----------|
| Coal Ash Resources Consortium, Coal Ash Consortium, American Coal Ash Association, MN Concrete Council, Aggregate & Ready Mix Association | Comp& ECusto | 585.58 | | |
| Minnesota Chapter of American Concrete institute | 1 ECusto | 1.46 | | |
| Regional Energy Association | Collect EDema | 8.21 | | |
| American Society for Quality (ASQ) | 1 EDema | 29.01 | | |
| EPRI - Electric Power Research Institute | Comp& EDema | 6177.28 | | |
| American Society of Mechanical Engineers (ASME) | 5 EDema | 42.05 | | |
| AWS - American Welding Society; ASME - American Society of Mechanical Engineers; ASNT - American Society of Non-Destructive Testing; ASM - American Society of Material; ASQ - American Society of Quality | 14 EDema | 48.52 | | |
| Labor Users & Contractors (LUC); American Society of Safety Engineers (ASSE) | 12 EDema | 25.67 | | |
| American /Society for Nondestructive Testing (annual); American Welding Society (Annual) | 1 EDema | 13.09 | | |
| National Coal Transportation Association (NCTA) annual membership | Collect EEnerg | 43.67 | | |
| American Society of Mechanical Engineers | 5 EDema | 19.61 | | |
| Carlson School of Business | 1 EEnerg | 240.56 | | |
| Institute of Electrical and Electronics Engineers | 2 EDema | 10.37 | | |
| American Institute of Chemical Engineers, American Society of Mechanical Engineers, American Society of Heat Refrigeration and A/C, American Welder Society, Institute of Electricians, Instrument Society of America, National Institute Certified Engineering Technicians. | 15 EDema | 23.77 | | |
| | no info EDema | -0.82 | 0.82 | |
| Institute of Electrical & Electronic Engineering | 2 EDema | 9.55 | | |
| | no info EDema | -0.36 | 0.36 | |
| American Institute of Chemical Engineers, American Society of Mechanical Engineers, American Society of Heat Refrigeration and A/C, American Welder Society, Institute of Electricians, Instrument Society of America, National Institute Certified Engineering Technicians. | 15 EDema | 23.77 | | |
| | no info EDema | -0.82 | 0.82 | |
| Cooling Tower Institute | 1 EDema | 8.98 | | |
| | no info EDema | -0.31 | 0.31 | |
| Institute of Electrical & Electronic Engineering | 1 EDema | 4.47 | | |
| | no info EDema | -0.15 | 0.15 | |
| | no info EDema | 11.24 | -11.24 | |
| Minnesota Resource Recovery Assn | Wilma EDema | 181.49 | | (181.49) |
| | EDema | 1.28 | -1.28 | |
| International Association of Electrical and Electronic Engineers | 1 EDema | 8.68 | | |
| | no info EDirect | 0.00 | 0.00 | |
| | no info EDirect | 0.00 | 0.00 | |

| | | | |
|---|-----------------|---------|-------|
| | no info ECusto | 0.18 | -0.18 |
| | no info ECusto | 0.00 | 0.00 |
| | no info ECusto | 0.06 | -0.06 |
| | no info EDirect | 0.00 | 0.00 |
| | no info EDirect | -3.00 | 3.00 |
| | no info ECusto | 2.23 | -2.23 |
| 1)AMERICAN BAR ASSOCIATION, 2)COLORADO BAR ASSOCIATION, 2)MINNESOTA EMPLOYMENT LAW COUNCEL, 2)MINNESOTA STATE BAR ASSN | 1)2, 2) ETwoF | 96.93 | |
| CORPORATE COUNSEL, MINNESOTA CLE, MINNESOTA SUPREME COURT, STATE BAR OF WISCONSIN, THOMSON WEST*TCD, | 1 ETwoF | 393.73 | |
| AMERICAN BAR ASSOCIATION, AMERICAN LAW INSTITUTE, ATTORNEY REGISTRATION AND DISCIPLINARY COMMISSION, ASSOC OF LEGAL ADMINIS, CO SECRETARY OF STATE, CONTINUING LEGAL EDUC, CREW NETWORK, DISTRICT OF COLUMBIA BAR, ENERGY BUSINESS INC, ILLINOIS STATE BAR ASS, INT L ASSOC OF ADMIN P, LEGAL ASSISTANT MGMT ASSN, MINNESOTA PARALEGAL ASSN, MNCREW, NY STATE OFFICE OF COURT | 1)1, 2) ETwoF | 1081.05 | |
| International Security Management Assoc | 1 ETwoF | 21.18 | |
| United States Society on Dams | | | |
| American Society for Industrial Security | 1 ETwoF | 16.00 | |
| Society of State Dam Safety Officials (ASDSO) | 1 ETwoF | 2.10 | |
| American Society for Industrial Security | 1 ETwoF | 7.56 | |
| American Society for Industrial Security | 1 ETwoF | 7.56 | |
| CIO Publishing Corporation | 1 EDema | 7.34 | |
| CIO Publishing Corporation | 1 ECusto | 1.52 | |
| CIO Publishing Corporation | 1 ECusto | 10.07 | |
| CIO Publishing Corporation | 1 EDema | 6.06 | |
| CIO Publishing Corporation | 1 EDema | 0.46 | |
| CIO Publishing Corporation | 1 EDema | 0.10 | |
| CIO Publishing Corporation | 1 ECusto | 7.03 | |
| CIO Publishing Corporation | 1 ECusto | 10.83 | |
| CIO Publishing Corporation | 1 ETwoF | 41.65 | |
| CIO Publishing Corporation | 1 EDema | 3.13 | |
| Institute for Supply Management | 1 ETwoF | 4.19 | |
| Energy Insights | 1 ETwoF | 549.24 | |
| Leadership Network Inc./Innovation Council - credit from prev year | 1 ETwoF | -111.66 | |
| World Economic Forum | 1 ETwoF | 2276.30 | |
| Institute of Management Accountants | 1 EDema | 0.31 | |
| Institute of Management Accountants | 1 ECusto | 0.06 | |
| Institute of Management Accountants | 1 ECusto | 0.41 | |
| Institute of Management Accountants | 1 EDema | 0.26 | |
| Institute of Management Accountants | 1 ETwoF | 0.28 | |
| Institute of Management Accountants | 1 ETwoF | 0.44 | |
| Institute of Management Accountants | 1 ETwoF | 1.71 | |
| Institute of Management Accountants | 1 EDema | 0.15 | |

| | | | |
|--|----------------|--------|------|
| Geospatial Information & Technology Association - GITA | 10 ECusto | 30.27 | |
| Association of Energy Engineers | 1 ECusto | 15.05 | |
| Edison Electric Institute | 2 ECusto | 4.57 | 0.00 |
| International Association of Business Communicators | 1 ECusto | 3.92 | |
| National Association for Professional Background Screeners | 3 ETwoF | 11.42 | |
| National Association for Professional Background Screeners | 3 ETwoF | 18.37 | |
| National Association for Professional Background Screeners | 3 EDema | 2.57 | |
| WorldatWork, Twin Cities Compensation Network, Minnesota Board of Accountancy, the Institute of Internal Auditors | 2/1/1/1 ETwoF | 38.45 | |
| WorldatWork, Twin Cities Compensation Network, Minnesota Board of Accountancy, the Institute of Internal Auditors | 2/1/1/1 EDema | 2.46 | |
| WorldatWork, Twin Cities Compensation Network, Minnesota Board of Accountancy, the Institute of Internal Auditors | 2/1/1/1 ETwoF | 0.33 | |
| WorldatWork, Twin Cities Compensation Network, Minnesota Board of Accountancy, the Institute of Internal Auditors | 2/1/1/1 ETwoF | -0.11 | |
| WorldatWork, Twin Cities Compensation Network, Minnesota Board of Accountancy, the Institute of Internal Auditors | 2/1/1/1 ECusto | -1.82 | |
| WorldatWork, Twin Cities Compensation Network, Minnesota Board of Accountancy, the Institute of Internal Auditors | 2/1/1/1 EDema | -2.93 | |
| WorldatWork, Twin Cities Compensation Network, Minnesota Board of Accountancy, the Institute of Internal Auditors | 2/1/1/1 ETwoF | -34.59 | |
| WorldatWork, Twin Cities Compensation Network, Minnesota Board of Accountancy, the Institute of Internal Auditors | 2/1/1/1 EDema | -0.82 | |
| WorldatWork, Twin Cities Compensation Network, Minnesota Board of Accountancy, the Institute of Internal Auditors | 2/1/1/1 ETwoF | 0.06 | |
| National Association of Stock Planning Professionals, Twin Cities Compensation Network, WorldatWork and Compensation Standards | 2/1/1/2 ETwoF | 35.58 | |
| International Society of Certified Employee Benefit specialists | 1 ETwoF | 5.13 | |
| Society for Human Resources Management | 10 ETwoF | 5.13 | |
| Recruiting Roundtable, Minnesota Association of Colleges and Employers | compa ETwoF | 349.70 | |
| Recruiting Roundtable, Minnesota Association of Colleges and Employers | compa ETwoF | 1.21 | |
| Recruiting Roundtable, Minnesota Association of Colleges and Employers | compa ETwoF | 0.72 | |

| | | | |
|---|------------------------------|---------------|----------|
| Disability Management Employers Coalition (Corp Membership), American Association of Occupational Health Nurses , Case Management Society of America | 4, 1,2 ETwoF | 27.14 | |
| Minnesota Safety Council, National Safety Council, Colorado Safety Council, Texas Safety Council, American Society for Testing & Materials, Board of Certified Safety Professionals, American Board of Industrial Hygiene, Asbestos License, National Fire Protection Association, American Industrial Hygiene Association, American Society of Safety Engineers Pipeline Assoc. for Public Awareness | 9293/7 ETwoF 1 corp ETwoF | 3.20 17.16 | (3.20) |
| Minnesota Self Insurers Association, International Association of Industrial Accidents Board and Commission | both c ETwoF | 40.49 | |
| Equal Employment Advisory Council | compa ETwoF | 269.82 | |
| Employers Association, Inc., Mountain States Employer Council | corp m ETwoF | 105.42 | |
| Employers Association, Inc., Mountain States Employer Council | corp m ETwoF | 71.11 | |
| Minnesota Safety Council, National Safety Council, Colorado Safety Council, Texas Safety Council, American Society for Testing & Materials, Board of Certified Safety Professionals, American Board of Industrial Hygiene, Asbestos License, National Fire Protection Association, American Industrial Hygiene Association, American Society of Safety Engineers | 9293/7 ETwoF | 12.74 | (12.74) |
| Minnesota Safety Council, National Safety Council, Colorado Safety Council, Texas Safety Council, American Society for Testing & Materials, Board of Certified Safety Professionals, American Board of Industrial Hygiene, Asbestos License, National Fire Protection Association, American Industrial Hygiene Association, American Society of Safety Engineers | 9293/7 ETwoF | 328.63 | (328.63) |
| Center for Energy Workforce Development, Women's Vision Foundation | compa ETwoF | 736.26 | |
| Corporate Executive Board | compa ETwoF | 1286.11 | |
| Panhandle Human Resources Assoc, Twin Cities Human Resources Assoc, Society for Human Resources Management | 1/1/4 ETwoF | 3.92 | |
| American Payroll Association | 2 ETwoF | 4.41 | |
| American Nuclear Society (ANS) | 1 EDema | 6.16 | |
| American Society of Mechanical Engineering (ASME) | 1 EDema | 6.88 | |
| American Nuclear Society (ANS) | 1 EDema | 6.16 | |
| Institute of Electrical & Electronic Engineers (IEEE) | Xcel N EDema | 138.31 | |
| American Society for Industrial Security | 1 EDema | 10.27 | |
| MN Society of Professional Engineers | 1 EDema | 7.19 | |

| | | |
|--|---------------|----------|
| Minnesota Pollution Control Agency | 1 EDema | 1.80 |
| National Registry of Radiation Protection Technologies | 1 EDema | 1.44 |
| Project Management Institute | 1 EDema | 16.33 |
| Institute of Nuclear Power Operations (INPO) | Xcel N EDema | 4083.22 |
| Institute of Nuclear Power Operations (INPO) | Xcel N EDema | 54653.74 |
| American Nuclear Society (ANS) | 1 EDema | 5.75 |
| Boiling Water Reactor Owners Group | Xcel N EDema | 6.16 |
| Nuclear Utility Group on Equipment Qualification, Equipment Qualification Database (EQDB), AOV Data Acquisition Project (charged to incorrect Obj Acct but it's still O&M) | EDema | 128.35 |
| Boiling Water Reactor Owners Group | Xcel N EDema | 20801.99 |
| Institute of Electrical and Electronics Engineers, National Society of Professional Engineers | 1 EDema | 7.65 |
| Professional Engineer (Licensed Professional Engineer) | 1 EDema | 6.16 |
| American Society of Mechanical Engineers (ASME) | 1 EDema | 4.77 |
| The Authority on Managing Records & Information | 1 EDema | 19.25 |
| American Nuclear Society (ANS) | 1 EDema | 5.75 |
| American Nuclear Society (ANS) | 14 EDema | 82.76 |
| State of Minnesota-Emergency Planning | Xcel N EDema | 33928.19 |
| Nuclear Energy Institute | Xcel N EDema | 3169.63 |
| National Fire Protection Association | 1 EDema | 7.70 |
| Nuclear Information Records Management | 1 EDema | 43.64 |
| American Nuclear Society (ANS) | 1 EDema | 6.16 |
| Society of Fire Protection Engineers | 1 EDema | 10.01 |
| Utility Services Alliance (USA), Electric Utility Cost Group (EUCG) | Xcel N EDema | 3692.27 |
| World Nuclear Association, Edison Electric Institute (EEI) | Xcel N EDema | 2942.60 |
| Society of Fire Protection Engineers | 1 EDema | 10.01 |
| Scientech - Supplemental regulatory database | 16 EDema | 1094.00 |
| 1) American Council for an Energy-Efficiency Economy, 2) Executive Energy Forum Conference | 1 EDema | -385.05 |
| American Marketing Association | 1 EDema | 385.05 |
| Scientech - Supplemental regulatory database - REFUND | 16 EDema | -154.02 |
| Appendix J Owner's Group | 1 EDema | 51.34 |
| MN Society of Professional Engineers | 1 EDema | 7.19 |
| Rapid Membership - parts supply database, Institute for Supply Management | 22 EDema | 1309.63 |
| American Nuclear Society (ANS) | 2 EDema | 12.58 |
| 1)Low Level Radioactive Waste Forum , Cal Rad Forum, 2)Project Management Institute, 3)MN Board of Architecture, Engineering, Land Surveying, Landscape Architecture, GEO Science and Interior Design (AELSLAGID), | 1)Xcel EDema | 332.58 |
| 1) Project Management Institute, 2)Nuclear Waste News | 1)1, 2) EDema | 36.30 |
| American Welding Society | 1 EDema | 64.38 |

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|---|---------------|------------|----------|
| American Chemical Society, Alliance of Hazardous Materials Alliance | 2 EDema | 52.78 | |
| State of Minnesota Boiler License | 1 EDema | 2.05 | |
| TECHNICIANS | 1 EDema | 3.85 | |
| American Association of Occupational Health Nurses | 1 EDema | 11.29 | |
| Project Management Institute, International Atomic Energy Agency Organization | 3 EDema | 108.33 | |
| American Society of Mechanical Engineering (ASME) | 1 EDema | 6.88 | |
| Nuclear Materials Management & Safeguards Systems, Westinghouse Technological Group | 2 EDema | 356.86 | |
| Institute for Supply Management | 1 EDema | 14.12 | |
| American Welding Society, American Society of Mechanical Engineering | 3 EDema | 17.15 | |
| American Society of Mechanical Engineering (ASME) | 1 EDema | 9.96 | |
| Nuclear Information & Records Management Association | 1 EDema | 43.64 | |
| Nuclear Energy Institute Conference | 1 EDema | 28.24 | |
| RapidPartsMart (Shared Inventory System) | 1 EDema | 139.59 | |
| Red Wing Manufacturers Association | 1 EDema | 1.80 | |
| American Chemical Society | 1 EDema | 3.59 | |
| International Society of Automation | 1 EDema | 10.01 | |
| State of Minnesota-Requalify Testing for Asbestos License | 1 EDema | 8.98 | |
| Treasurer of the State of Tennessee, Utah | | | |
| Department of Environmental Quality | Xcel N EDema | 97.55 | (97.55) |
| National Fire Protection Association | 1 EDema | 15.15 | |
| Project Management Institute/National Registry of EMT's | 2 EDema | 69.21 | |
| MN Department of Natural Resources/Project Management Institute | 2 EDema | 17.51 | (17.51) |
| Westinghouse Owners Group, Nuclear Energy Institute (NEI) | Xcel N EDema | -15961.45 | |
| Westinghouse Owners Group, Nuclear Energy Institute (NEI) | Xcel N EDema | 18453.65 | |
| Institute of Nuclear Power Operations (INPO), Nuclear Energy Institute (NEI) | Xcel N EDema | 3544.92 | |
| Westinghouse Owners Group, Nuclear Energy Institute (NEI) | Xcel N EDema | 81086.14 | |
| American Nuclear Society (ANS) | 1 EDema | 5.39 | |
| Fairbanks Morse Owners Group | Xcel N EEnerg | 709.24 | (709.24) |
| Electric Power Research Institute (EPRI) | Xcel N EDema | -56046.70 | |
| Electric Power Research Institute (EPRI) | Xcel N EDema | 67944.23 | |
| Nuclear Utility Group on Equipment Qualification | Xcel N EDema | -51.34 | |
| Nuclear Utility Group on Equipment Qualification | Xcel N EDema | 481.42 | |
| Electric Power Research Institute (EPRI) | 1 EDema | 102.68 | |
| Journal Entry to Correct Object Account Error - not a professional association fee | remov | EDema 8.52 | -8.52 |

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|--|--------------|-----------|--|
| American Society of Mechanical Engineers (ASME), Sans Institute, Nuclear Information Technology | 2 EDema | 317.49 | |
| Federal Emergency Management Agency (FEMA) | Xcel N EDema | -15974.49 | |
| Federal Emergency Management Agency (FEMA) | Xcel N EDema | -406.46 | |
| MINNESOTA SUPREME COURT, USCD REGISTRATION DUES, NATIONAL ASSN OF REGULATORY UTILITY COMMISSIONERS | 1 EDema | 18.38 | |
| NOTARY PUBLIC FILING FEE | 1 EDema | 2.72 | |

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|--|-------------------------------|------------------|---------|
| 1)DISTRICT OF COLUMBIA BAR, , NATIONAL ASSN OF REGULATORY UTILITY COMMISSIONERS, TEXAS BAR ASSOCIATION, WOMENS COUNCIL ON ENERGY AND ENVIRONMENT, 2)ENERGY BAR ASSOCIATION AMERICAN WIND ENERGY ASSOC | 1)1, 2) EDema Corpor EDema | 24.59 2022.80 | (24.59) |
| 1)CO DIV OF REGISTRATION, BOARD OF AELSLAGID, 2)AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS | 1)1, 2) EDema | 11.45 | (11.45) |
| ST. PAUL CONVENTION AND VISITORS ASSOCIATION, ASME ANNUAL DUE, MSI*MORNINGSTAR | 1 EDema | 68.95 | (68.95) |
| MN SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS, INSTITUTE OF INTERNAL AUDITORS | 1 EDema | 12.42 | |
| ST PAUL CONVENTION AND VISITORS AUTHORITY | 1 EDema | 22.28 | (22.28) |
| THE C THREE GROUP, LLC | 1 EDirect | 0.00 | |
| SOCIETY OF UTILITY AND REGULATORY FINANCIAL ANALYSTS | 1 ECusto | 2.23 | |
| THE ECONOMIC CLUB OF COLORADO, INSTITUTE OF MANAGEMENT | 1 ECusto | 59.38 | (59.38) |
| BOARD OF AELSLAGID, STATE WI REG & LIC ONL | 1 ECusto | 10.42 | (10.42) |
| LABOR AND MANAGEMENT PUBLIC AFFAIRS COMMITTEE | Corpor EDirect | 0.00 | |
| MN GOVERNMENT RELATIONS COUNCIL | 3 EDirect | 0.00 | |
| NATIONAL ASSN OF BUS ECONOMISTS | 1 ECusto | 8.78 | |
| NUCLEAR WASTE STRATEGY COALITION | 1 EDirect | 0.00 | |
| BOMA | 1 ECusto | 4.22 | |
| Society of Comepitive Intelligence Professionals | 1 ETwoF | 6.12 | |
| Society of Comepitive Intelligence Professionals | 1 ETwoF | 1.49 | |
| Electric Power Research Institue | 1 ETwoF | -11.47 | |
| Electric Power Research Institue | 1 ETwoF | 2105.83 | |
| The Direct Marketing Association, Navigant Consulting | 13 ECusto | 90.59 | |
| Electric Power Research Institute | 2 EDirect | 0.00 | |
| Lighting Research Center | 3 ECusto | 2.34 | |
| American Society Heat Refrigeration Air Conditioning Engineers | 7 ETwoF | 0.50 | |
| Consortium of Energy Efficiency | 7 ETwoF | 0.06 | |

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|--|--------------|-------|---------|
| The Electronic Payments Association (formerly known as NACHA) | 13 ECusto | 83.27 | |
| American Marketing Association | 1 ETwoF | 15.17 | |
| State Bar of California, National Contract Management Association | 1 ETwoF | 4.58 | (4.58) |
| MN Supreme Court - License, MN State Bar Association | 1 ECusto | 32.56 | |
| Minnesota Municipal Utilities Association | Corpor ETwoF | 19.31 | (19.31) |
| Florida Bar Certification Dues & Virginia Bar Certification Dues | 1 ETwoF | 6.01 | (6.01) |
| | | | |
| Institute for Supply Management, Minnesota Society of CPAs, AICPA | 1 ECusto | 11.83 | |
| IAPP - International Accounts Payable Professionals, Inc. | 1 ECusto | 3.45 | |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 EDema | 1.64 | |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 EDema | 0.21 | |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 EDema | 0.21 | |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 ECusto | 8.67 | |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 ECusto | 0.06 | |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 ECusto | 14.11 | |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 EDirect | 0.00 | |

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| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 EDirect | 0.00 |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 EDirect | 1.00 |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 EDirect | 0.00 |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 ECusto | 7.55 |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 EDirect | 0.00 |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 EDirect | 3.00 |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 ECusto | 0.41 |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 ECusto | 0.41 |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 | |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 | |

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|--|---------|---------|--------|---------|
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 | | | |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 | | | |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 | | | |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 | | | |
| American Industrial Hygiene Association, American Society of Safety Engineers, American Society of Training and Development, Midwest Energy Association, Minnesota Safety Counsel, National Safety Counsel | 1 | ECusto | 29.22 | |
| American Industrial Hygiene Association, University of Minnesota | 1 | ECusto | 5.56 | |
| American Society of Training and Development, Midwest Energy Association, American Society of Mechanical Engineers | 1 | ECusto | 160.33 | |
| Midwest Energy Association | 1 | EDirect | 0.00 | |
| Midwest Energy Association | 1 | ECusto | 2.99 | |
| Midwest Energy Association | 1 | ECusto | 0.00 | |
| Midwest Energy Association | 1 | ECusto | 3.22 | |
| Midwest Energy Association | 1 | EDirect | 0.00 | |
| Midwest Energy Association | 1 | EDirect | 1.00 | |
| 1)Institute of Management Admin (IOMA), 2)IAPP - International Accounts Payable Professionals, Inc., Financial Ops Network | 1)4, 2) | ECusto | 56.98 | |
| National Assoc. of Purchasing Management | 1 | ECusto | 3.98 | |
| Institute for Supply Management | 1 | ECusto | 20.50 | |
| Marketing Executives | 1 | ECusto | 18.80 | |
| 1)Institute of Electrical and Electronic Engineers (IEEE), Colorado Division of Registration, 2)Texas Board of Engineering , | 1)4, 2) | ECusto | 15.28 | (15.28) |
| 1)Institute of Electrical and Electronic Engineers (IEEE), Colorado Division of Registration, 2)Texas Board of Engineering , | 1)4, 2) | ECusto | 2.64 | (2.64) |
| 1)Institute of Electrical and Electronic Engineers (IEEE), Colorado Division of Registration, 2)Texas Board of Engineering , | 1)4, 2) | ECusto | 6.32 | (6.32) |

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|--|----------------|-------|--------|
| 1)Institute of Electrical and Electronic Engineers (IEEE), Colorado Division of Registration, 2)Texas Board of Engineering , | 1)4, 2) ECusto | 0.82 | (0.82) |
| 1)Institute of Electrical and Electronic Engineers (IEEE), Colorado Division of Registration, 2)Texas Board of Engineering , | 1)4, 2) ECusto | 0.64 | (0.64) |
| 1)Institute of Electrical and Electronic Engineers (IEEE), Colorado Division of Registration, 2)Texas Board of Engineering , | 1)4, 2) ECusto | 0.41 | (0.41) |
| Professional Engineers (PE) | 1 ECusto | 4.04 | |
| Institute of Electrical and Electronic Engineers (IEEE) | 1 ECusto | 3.81 | |
| remove - no info | ECusto | 4.57 | -4.57 |
| remove - no info | ECusto | 1.93 | -1.93 |
| remove - no info | ECusto | 2.28 | -2.28 |
| 1)Colorado Division of Registration,2) Institute of Electrical and Electronic Engineers (IEEE) | 1)3, 2) ECusto | 2.11 | (2.11) |
| 1)Colorado Division of Registration,2) Institute of Electrical and Electronic Engineers (IEEE) | 1)3, 2) ECusto | 5.97 | (5.97) |
| 1)Colorado Division of Registration,2) Institute of Electrical and Electronic Engineers (IEEE) | 1)3, 2) ECusto | 2.34 | (2.34) |
| 1)Colorado Division of Registration,2) Institute of Electrical and Electronic Engineers (IEEE) | 1)3, 2) ECusto | 0.59 | (0.59) |
| 1)Colorado Division of Registration,2) Institute of Electrical and Electronic Engineers (IEEE) | 1)3, 2) ECusto | 4.45 | (4.45) |
| New Horizons Computer Training | 1 EDema | 0.36 | |
| New Horizons Computer Training | 1 EDema | 0.05 | |
| New Horizons Computer Training | 1 EDema | 0.05 | |
| New Horizons Computer Training | 1 ECusto | 2.23 | |
| New Horizons Computer Training | 1 ECusto | 0.00 | |
| New Horizons Computer Training | 1 ECusto | 2.69 | |
| New Horizons Computer Training | 1 EDirect | 0.00 | |
| New Horizons Computer Training | 1 EDirect | 0.00 | |
| New Horizons Computer Training | 1 ECusto | 1.76 | |
| New Horizons Computer Training | 1 EDirect | 0.00 | |
| New Horizons Computer Training | 1 EDirect | 1.00 | |
| New Horizons Computer Training | 1 ECusto | 0.06 | |
| New Horizons Computer Training | 1 ECusto | 0.06 | |
| New Horizons Computer Training | 1 ECusto | 4.98 | |
| Davies Consulting | 1 EDema | 0.05 | |
| Davies Consulting | 1 ECusto | 0.29 | |
| Davies Consulting | 1 ECusto | 0.53 | |
| Davies Consulting | 1 EDirect | 0.00 | |
| Davies Consulting | 1 ECusto | 0.23 | |
| Davies Consulting | 1 ECusto | 0.76 | |
| Minnesota Pesticide Information & Education | 1 EDema | 51.34 | |
| International Right of Way Association State of Minnesota | 1 EDema | 24.28 | |

| | | | | |
|---|---------|---------|--------|----------|
| National Arbor Day Foundation, International Society of Aboriculture, Minnesota Society of Aboriculture, Utility Arborists Association | 1 | ECusto | 14.35 | |
| State of Minnesota International Society of Aboriculture, Utility Arborists Association | 1 | EDirect | 0.00 | |
| Minnesota Society of Aboriculture, International Society of Aboriculture | 1 | EDema | 9.24 | |
| remove - no info | | ECusto | 6.97 | -6.97 |
| Communication Media Management Association | 1 | ETwoF | 7.01 | |
| Ragan Communications | 1 | ETwoF | 2.48 | |
| International Association of Business Communicators dues charged to wrong BU | N/A | ETwoF | -3.59 | |
| Internation Association of Business Communicators | 1 | ETwoF | 5.74 | |
| International Association of Business Communicators dues charged to wrong BU | N/A | ETwoF | -7.01 | |
| International Web Masters Association dues charged to wrong BU. | N/A | ETwoF | -0.99 | |
| Coloardo Association of Funders and Committee Encouraging Corporate Philanthropy | Xcel E | ETwoF | 106.47 | (106.47) |
| | | ETwoF | -0.11 | (0.11) |
| Ethics and Compliance Officers Association | 1 | ETwoF | 102.06 | |
| New Mexico Utility Shareholders Alliance | Xcel E | ETwoF | 210.30 | (210.30) |
| Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID), IEEE (Institute of Electrical and Electronics Engineers) | 5 | EDema | 66.23 | |
| 1)Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID), 2)IEEE (Institute of Electrical and Electronics Engineers), 3)South Dakota Board of Technical Professions, State of Wisconsin Department of Regulation & Licensing, Engineering | 1)3, 2) | EDema | 50.93 | |
| PROJECT MANAGEMENT INSTITUTE (PMI), American Concrete Institute Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID) | 1 | EDema | 7.65 | |
| PROJECT MANAGEMENT INSTITUTE (PMI) | 1 | EDema | 24.75 | |
| International Association of Administrative Professions | 1 | EDema | 4.52 | |
| Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID), IEEE (Institute of Electrical and Electronics Engineers) | 1 | EDema | 16.79 | |
| Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID) | 1 | EDema | 6.16 | |

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|---|---------------|---------|-------|------|
| Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID), Professional Engineer license (P.E.), STATE OF MI LICENSING, engineering, STATE OF WI LICENSING, engineering, American Society of Civil Engineers | 1 EDema | 29.93 | | |
| 1)Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID), 1)Professional Engineer license (P.E.), 2)STATE OF MN LICENSING, engineering, 2)STATE OF MI LICENSING, engineering, 2)STATE OF WI LICENSING, engineering, 2)STATE OF SD LICENSING, engineering, 3)STATE OF ND LICENSING, engineering, 3)American Society of Civil Engineers | 1)3, 2) EDema | 79.73 | | |
| International Right of Way Association (IRWA) | 2 ECusto | 32.73 | | |
| International Right of Way Association (IRWA) | 1 EDema | 12.84 | | |
| Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID) | 1 EDema | 6.16 | | |
| Edison Electric Institute (EEI) | For NE ECusto | 109.80 | | 0.00 |
| | no info EDema | 0.10 | -0.10 | |
| | no info EDema | 0.10 | -0.10 | |
| IEEE (Institute of Electrical and Electronics Engineers) | 1 EDema | 21.82 | | |
| 1)IEEE (Institute of Electrical and Electronics Engineers), 2)Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID) | 1)2, 2) EDema | 12.84 | | |
| | no info EDema | 0.10 | -0.10 | |
| | no info EDema | 0.10 | -0.10 | |
| | no info EDema | -0.05 | 0.05 | |
| American Society of Civil Engineers | 1 EDema | 11.55 | | |
| | no info EDema | 0.15 | -0.15 | |
| | no info EDema | 0.05 | -0.05 | |
| THE PRESIDENTS NETWORK WORKING GROUP FOR INVESTMENT IN RELIABLE AND ECONOMIC ELECTRIC SYSTEMS (WIRES) | 1 EDema | 333.71 | | |
| NERC Transmission Owner Operator Forum (TOOF) WORKING GROUP FOR INVESTMENT IN RELIABLE AND ECONOMIC ELECTRIC SYSTEMS (WIRES) | Corpor ECusto | 1412.07 | | |
| NERC Transmission Owner Operator Forum (TOOF) WORKING GROUP FOR INVESTMENT IN RELIABLE AND ECONOMIC ELECTRIC SYSTEMS (WIRES) | Corpor ECusto | 370.67 | | |
| Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID), U OF M College of Continued Education (CCE) Conference | Corpor ECusto | 1405.39 | | |
| IEEE (Institute of Electrical and Electronics Engineers) | 1 EDema | 17.71 | | |
| | 1 EDema | 8.68 | | |

1)Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID), South Dakota Board of Technical Professions, 2)STATE OF WI LICENSING, engineering

1)2, 2) EDema 20.48

1)Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID), 2) IEEE (Institute of Electrical and Electronics Engineers), 3)South Dakota Board of Technical Professions,, STATE OF ND LICENSING, engineering, STATE OF WI LICENSING, engineering

1)3, 2) EDema 42.36

Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design (AELSLAGID), South Dakota Board of Technical Professions, IEEE (Institute of Electrical and Electronics Engineers), STATE OF ND LICENSING, engineering, STATE OF WI LICENSING, engineering

1 ECusto 20.09

289282.27 (616.34) (2,356.39)

Staff Adjustment and Company accepted adj. rounded to nearest thousand

| | | |
|--|--------------|------------|
| | | |
| | (\$1,000.00) | (2,000.00) |

Source DR 1-38, PF4-2a

Northern States Power Company
South Dakota Electric EL09-009
Xcel Foundation Adjustment
Adjusted Test Year Ended Dec 31, 2008

Exhibit _____(TLB-1)

Schedule 4
Page 1 of 1

2008 Administration and General

\$23,907.00

Staff Adjustment rounded to nearest thousand

(\$24,000.00)

Source: DR 5-15

| | c | d | e | f | g | h | i |
|----------|------------------------|-------------------------------|--------|---------------------------------------|----------------------------------|---------|-------------------------------|
| Month | 2008 Postage Expense * | Annulization of 2008 Increase | | 2008 Adjusted Monthly Postage Expense | Known 2009 Postage Rate Increase | | 2009 Adjusted Mnthly Post Exp |
| | | *** | =c*d | =c+e | *** | =f*g | =f+h |
| 5 Jan | 430,587 | 4.6875% | 20,184 | 450,771 | 3.5821% | 16,147 | 466,918 |
| 6 Feb | 421,672 | 4.6875% | 19,766 | 441,438 | 3.5821% | 15,813 | 457,251 |
| 7 Mar | 392,959 | 4.6875% | 18,420 | 411,379 | 3.5821% | 14,736 | 426,115 |
| 8 Apr | 433,321 | 4.6875% | 20,312 | 453,633 | 3.5821% | 16,250 | 469,883 |
| 9 May | 408,363 | ** | 6,792 | 415,155 | 3.5821% | 14,871 | 430,027 |
| 10 Jun | 454,663 | | | 454,663 | 3.5821% | 16,286 | 470,949 |
| 11 Jul | 419,257 | | | 419,257 | 3.5821% | 15,018 | 434,275 |
| 12 Aug | 426,141 | | | 426,141 | 3.5821% | 15,265 | 441,406 |
| 13 Sep | 471,305 | | | 471,305 | 3.5821% | 16,883 | 488,188 |
| 14 Oct | 441,635 | | | 441,635 | 3.5821% | 15,820 | 457,455 |
| 15 Nov | 390,626 | | | 390,626 | 3.5821% | 13,993 | 404,619 |
| 16 Dec | 396,695 | | | 396,695 | 3.5821% | 14,210 | 410,905 |
| 17 Total | 5,087,224 | | 85,474 | 5,172,698 | | 185,291 | 5,357,989 |

*2008 Postage Expense from NSP Response to Data Request 5-023 Attachment B Page 4

| ***Average Postage Rate Changes | | |
|---|-------|----------------------|
| Effective Date | Rate | % Change |
| 01/01/2008 | 0.320 | |
| 05/12/2008 | 0.335 | 4.6875% |
| 05/11/2009 | 0.347 | 3.5821% |
| Source: NSP Response to Data Request 5-23 | | Calculated Increases |

| ** Partial Month Adjustment (11 days increased) | | | |
|---|---------|---------|----------|
| May | 408,363 | | |
| May 1 - 11 | 144,903 | 4.6875% | 6,792.00 |
| May 12 - 31 | 263,460 | | |

| Staff Postage Expense Adjustment | | |
|--|---------------|----------------|
| 2008 Postage Expense | 5,087,224 | (c17) |
| Annulization of 2008 Increase | 85,474 | (e17) |
| 2008 Adjusted Postage Expense | 5,172,698 | (f17) |
| Known 2009 Postage Rate Increase | 3,5821% | (g3) |
| Annulization of 2009 Increase | 185,291 | (h17) |
| 2009 Adjusted Postage Expense | 5,357,989 | (i17) |
| Total Postage Expense Increase | 270,765 | =(i17) - (c17) |
| SD Allocation Factor | 5.8558% | |
| SD Juisdictional Share of Increase | 15,855 | =(e35) * (e36) |
| SD Postage Expense Adjustment (Rounded) | 16,000 | |

**Northern States Power Company
Electric Utility - South Dakota**

Staff Exhibit____(RGT-1)
SDPUC Docket EL09-009
Witness: R.G. Towers

Adjustments to Reflect Prairie Island Nuclear Plant Additions and 20-Year License Life Extensions

| | <u>P.I. Plant Additions</u> | | 2008 <u>P.I. Plant</u> | EOL <u>Fuel</u> | <u>Decommissioning</u> |
|-------------------------------------|-----------------------------|-------------|---------------------------|--------------------|------------------------|
| | <u>2008</u> | <u>2009</u> | | | |
| 1 Plant investment | \$1,071,784 | \$62,402 | | | |
| 2 Less Accumulated depreciation | \$49,865 | \$760 | (\$922,672) | (\$4,857) | |
| 3 Accumulated deferred income taxes | \$107,825 | \$1,097 | \$376,640 | \$1,982 | |
| 4 Rate base | \$914,093 | \$60,544 | \$546,032 | \$2,874 | |
| 5 Book depreciation expense | \$41,132 | \$2,486 | (\$1,873,120) | (\$9,713) | |
| 6 Property taxes | \$13,003 | \$757 | | | |
| 7 Decommissioning expense | | | | | (\$1,474,039) |
| 8 Income before FIT | (\$54,135) | (\$3,243) | \$1,873,120 | \$9,713 | \$1,474,039 |
| 9 Federal income taxes ** | \$114,326 | (\$2,679) | \$0 | \$0 | \$515,914 |
| 10 Deferred tax expense | (\$161,112) | \$1,800 | \$764,619 | \$3,965 | |

** Line 9 equals (Line 8 + Line 5 - Tax depreciation + Avoided tax interest) times 35% where:

| | | |
|-------------------------|-------------|---------|
| a. Tax depreciation | (\$383,842) | \$6,897 |
| b. Avoided tax interest | (\$44,193) | |

Sources: Response to DRQ 3-33 -- Additional Supplement, Attachment A, page 1
Income tax algorithm per Response to DRQ 3-38, Attachment A, pp. 4-5 and
10/29/09 eMail correction from John Felling to Bob Knadle

NORTHERN STATES POWER COMPANY
 South Dakota Retail Jurisdiction
 Weather Normalization Adjustment - 30-Year NOAA
 Test Year Ended December 31, 2008

| (A) | January (B) | February (C) | March (D) | April (E) | May (F) | June (G) | July (H) | August (I) | September (J) | October (K) | November (L) | December (M) | Total (N) |
|----------------------------|----------------|-----------------|--------------|--------------|------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|----------------|
| Sales | | | | | | | | | | | | | |
| Weather Normalized | | | | | | | | | | | | | |
| 1. Residential | 54,002 | 52,342 | 50,092 | 44,677 | 44,649 | 61,132 | 74,366 | 67,126 | 49,049 | 44,336 | 50,777 | 61,453 | 654,001 |
| 2. Commerical & Industrial | 103,848 | 100,298 | 104,358 | 97,114 | 103,238 | 112,165 | 128,124 | 122,426 | 107,970 | 108,354 | 105,046 | 104,629 | 1,297,570 |
| Actual | | | | | | | | | | | | | |
| 3. Residential | 53,989 | 53,572 | 50,440 | 44,774 | 42,786 | 49,188 | 76,967 | 64,724 | 47,391 | 43,963 | 49,940 | 62,543 | 640,277 |
| 4. Commerical & Industrial | 103,842 | 101,048 | 104,523 | 97,114 | 102,655 | 106,831 | 129,785 | 120,741 | 106,895 | 108,236 | 105,046 | 104,843 | 1,291,559 |
| Weather effect | | | | | | | | | | | | | |
| 5. Residential | 13 | (1,230) | (348) | (97) | 1,863 | 11,944 | (2,601) | 2,402 | 1,658 | 373 | 837 | (1,090) | 13,724 |
| 6. Commercial & Industrial | 6 | (750) | (165) | 0 | 583 | 5,334 | (1,661) | 1,685 | 1,075 | 118 | 0 | (214) | 6,011 |
| Revenue | | | | | | | | | | | | | |
| 7. Rates - Residential | \$0.061180 | \$0.061180 | \$0.061180 | \$0.061180 | \$0.061180 | \$0.069470 | \$0.069470 | \$0.069470 | \$0.069470 | \$0.061180 | \$0.061180 | \$0.061180 | \$0.061180 |
| 8. - C&I | \$0.046390 | \$0.046390 | \$0.046390 | \$0.046390 | \$0.046390 | \$0.053210 | \$0.053210 | \$0.053210 | \$0.053210 | \$0.046390 | \$0.046390 | \$0.046390 | \$0.046390 |
| 9. Revenue - Residential | 1 | (75) | (21) | (6) | 114 | 830 | (181) | 167 | 115 | 23 | 51 | (67) | \$951 |
| 10. - C&I | 0 | (35) | (8) | 0 | 27 | 284 | (88) | 90 | 57 | 5 | 0 | (10) | <u>322</u> |
| 11. - Total | | | | | | | | | | | | | <u>\$1,273</u> |
| Expenses | | | | | | | | | | | | | |
| 12. Fuel cost | \$0.010906 | \$0.010906 | \$0.010906 | \$0.010906 | \$0.010906 | \$0.010906 | \$0.010906 | \$0.010906 | \$0.010906 | \$0.010906 | \$0.010906 | \$0.010906 | \$0.010906 |
| 13. Fuel expense | 0 | (22) | (6) | (1) | 27 | 188 | (46) | 45 | 30 | 5 | 9 | (14) | 215 |
| 14. FIT @ 35% | | | | | | | | | | | | | <u>370</u> |
| 15. Net Income Adjustment | | | | | | | | | | | | | <u>\$688</u> |

Sources:

Lines 1,2: NSP response to Staff request (NSP South Dakota 2009 WN Sales restatement)
 Lines 3,4,7,8: NSP workpaper PF18-7
 Line 12: NSP workpaper PF18-8 (179/16,413)

Exhibit (BLC-1)
 Schedule 6
 Docket No. EL09-009
 Staff Witness: Basil L. Copeland, Jr.