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**Northern States Power Company,  
A Minnesota corporation  
Before the  
South Dakota Public Utilities  
Commission**

Application for Authority to  
Increase Electric Rates in South Dakota  
Docket No. EL09-\_\_\_\_

June 30, 2009

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**Volume 5**

Lead Lag Study  
Cost Allocation Manual

**LEAD LAG STUDY AND COST ASSIGNMENT ALLOCATION  
MANUAL  
Volume 5**

1. Lead Lag Study
2. Cost Assignment Allocation Manual