

<u>SD</u> <u>Admin.R.</u>	<u>Description</u>	<u>Sponsoring Witness</u>	<u>Filing</u> <u>Location</u>
20:10:13:26	Report to commission of tariff schedule changes on notice.	S. Huso	Volume 2
20:10:13:41	Comparison of sales, services, and revenues.	S. Huso	Volume 2
20:10:13:42	Comparison of rates.	S. Huso	Volume 2
20:10:13:43	Cost of service under the new rates.	M. Peppin	Volume 2
20:10:13:44	Analysis of system costs for a 12-month historical test year.	T. Kramer	Volume 2
20:10:13:47	Working papers to be filed.	Various	Volume 3
20:10:13:50	Attestation by chief accounting officer or other authorized accounting representative.	N/A	Volume 1
20:10:13:104	Testimony and exhibits.	Various	Volume 2

<u>SD Admin.R.</u>	<u>Stmt</u>	<u>Schd</u>	<u>Description</u>	<u>Sponsoring Witness</u>	<u>Filing Location</u>
20:10:13:51	A		Balance sheet	T. Kramer	Volume 1
20:10:13:52	B		Income Statements	T. Kramer	Volume 1
20:10:13:53	C		Earned surplus statements	T. Kramer	Volume 1
20:10:13:54	D		Cost of Plant	T. Kramer	Volume 1
20:10:13:55		D-1	Detailed plant accounts	T. Kramer	Volume 1
20:10:13:56		D-2	Plant addition and retirement for test period	T. Kramer	Volume 1
20:10:13:57		D-3	Working papers showing plant accounts on average basis for test period	T. Kramer	Volume 1
20:10:13:58		D-4	Plant account working papers for previous years	T. Kramer	Volume 1
20:10:13:59		D-5	Working papers on capitlizing interest and other overheads during construcion	T. Kramer	Volume 1
20:10:13:60		D-6	Changes in intangible plant working papers.	T. Kramer	Volume 1
20:10:13:61		D-7	Working papers on plant in service not used and useful	T. Kramer	Volume 1
20:10:13:62		D-8	Property records working papers	T. Kramer	Volume 1
20:10:13:63		D-9	Working papers for plant acquired for which regulatory approval has not been obtained	T. Kramer	Volume 1
20:10:13:64	E		Accumulated depreciation	T. Kramer	Volume 1
20:10:13:65		E-1	Working papers on recorded changes to accumulated depreciation	T. Kramer	Volume 1
20:10:13:66		E-2	Working papers on depreciation and amortization method	T. Kramer	Volume 1
20:10:13:67		E-3	Working papers on allocation of overall accounts	T. Kramer	Volume 1
20:10:13:68	F		Working capital	T. Kramer	Volume 1
20:10:13:69		F-1	Monthly balances for materials, supplies, fuel stocks, and prepayments	T. Kramer	Volume 1
20:10:13:70		F-2	Monthly balances for two years immediately preceding test year	T. Kramer	Volume 1
20:10:13:71		F-3	Data used in computing working capital	T. Kramer	Volume 1
20:10:13:72-75	G		Rate of return/Debt capital/Preferred stock capital/Common stock capital	T. Kramer	Volume 1
20:10:13:76		G-1	Stock dividends, stock splits or changes in par or stated value	T. Kramer	Volume 1
20:10:13:77		G-2	Common stock information	T. Kramer	Volume 1
20:10:13:78		G-3	Reacquisition of bonds or preferred stock	T. Kramer	Volume 1
20:10:13:79		G-4	Earnings per share for claimed rate of return	T. Kramer	Volume 1
20:10:13:80	H		Operating and maintenance expenses	T. Kramer	Volume 1
20:10:13:81		H-1	Adjustments to operating and maintenance expenses	T. Kramer	Volume 1
20:10:13:82		H-2	Cost of power and gas	T. Kramer	Volume 1
20:10:13:83		H-3	Working papers for listed expense accounts	T. Kramer	Volume 1
20:10:13:84		H-4	Working Papers for Interdepartmental Transactions	T. Kramer	Volume 1
20:10:13:85	I		Operating Revenue	T. Kramer	Volume 1
20:10:13:86	J		Depreciation expense	T. Kramer	Volume 1
20:10:13:87		J-1	Expense charged other than prescribed depreciation	T. Kramer	Volume 1
20:10:13:88	K		Income taxes	T. Kramer	Volume 1
20:10:13:89		K-1	Working papers for federal income taxes	T. Kramer	Volume 1
20:10:13:90		K-2	Differences in book and tax depreciation	T. Kramer	Volume 1
20:10:13:91		K-3	Working papers for consolidated federal income tax	T. Kramer	Volume 1
20:10:13:92		K-4	Working papers for an allowance for current tax greater than tax calculated at consolidated rate	T. Kramer	Volume 1
20:10:13:93		K-5	Working papers for claimed allowances for state income taxes	T. Kramer	Volume 1
20:10:13:94	L		Other taxes	T. Kramer	Volume 1
20:10:13:95		L-1	Working papers for adjusted taxes	T. Kramer	Volume 1
20:10:13:96	M		Overall cost of service	T. Kramer	Volume 1
20:10:13:97	N		Allocated cost of service	T. Kramer	Volume 1
20:10:13:98	O		Comparison of cost of service	M. Peppin	Volume 1
20:10:13:100	P		Fuel cost adjustment factor	T. Kramer	Volume 1
20:10:13:101	Q		Description of Utility Operations	L. McCarten	Volume 1
20:10:13:102	R		Purchases from affiliated companies	T. Kramer	Volume 1

Docket	Commission Order	Sponsoring Witness	Filing Location
EL09-009 Electric Rate Case	<b>Integrated Resource Plans</b> -- Xcel Energy agrees to provide to the Commission the Company's Resource Plan (RP) filed with the Minnesota Public Utilities Commission (MPUC) for the integrated NSP System (Minnesota, Michigan, North Dakota, South Dakota and Wisconsin) at the same time the RP is filed with the MPUC. In addition to providing the RP to the Commission, the Company agrees to provide an alternative resource scenario that specifically meets, but does not exceed, combined Federal and South Dakota environmental and renewable requirements or objectives for the same time period addressed by the RP.	Complied	n/a
EL09-009 Electric Rate Case	<b>Curtailment</b> - The Company agrees to provide to the Commission copies of the monthly wind curtailment summary report filed in Minnesota showing actual total payments made for wind curtailment events separated into the following reason codes as identified in the Minnesota reports for wind curtailment: 1) Lack of firm transmission as described in Attachment C of the Midwest Independent System Operator (MISO) Open Access Transmission Tariff (ATC Constraint); 2) Low Load; 3) Transmission loading relief or MISO directive for reasons other than ATC Constraint; and 4) Other. This information will be submitted as confidential to Commission Staff. Additionally, the Company will provide Commission Staff a copy of the annual wind curtailment forecast filed with the MPUC.	Complied	n/a
EL09-009 Electric Rate Case	<b>Asset and Non-Asset based Margins</b> - South Dakota customers will be credited 100 percent of the jurisdictional portion of actual asset based margins and 25 percent of the jurisdictional share of non-asset based margins from intersystem sales as described in the Company's South Dakota Fuel Clause Rider. For asset based margins sharing, the Company agrees a tracker will be developed and included in the monthly Fuel Clause Adjustment reports showing the monthly amount credited to South Dakota customers. The Company also agrees to establish a similar tracker for the nonasset based margins sharing credit. The retail share of the non-asset based margins will be computed annually after the close of the calendar year. The Company has agreed to provide both a fully allocated cost study and an incremental cost study showing the costs incurred to realize non-asset based margins.	Kramer	Volume 2
EL09-009 Electric Rate Case	<b>Shifts in Methods of Cost Recovery</b> - The Company will move into base rates all projects previously approved by the Commission for recovery under the TCR and ECR Riders. These shifts in cost recovery result in no material impact to ratepayers. Approximately \$1.2 million previously collected in the TCR Rider and approximately \$1.7 million previously collected in the ECR Rider will now be collected in base rates.	Kramer	Volume 2
EL09-009 Electric Rate Case	<b>Depreciation of Prairie Island Nuclear Generating Plant</b> - The Parties agree that the recognized depreciable remaining life for Prairie Island will be extended by 20 years over the current license life effective January 1, 2010, to match the 20-year operating life extension that the Company has applied for at the Nuclear Regulatory Commission (NRC). If the NRC denies the requested life extension, the Company is entitled to recover costs that have been foregone by the implementation of the 20-year life extension in this proceeding.	Kramer	Volume 2
EL09-009 Electric Rate Case	<b>Amortization</b> - The Parties agree that amortizations being recovered in rates under the terms of the Settlement Stipulation include the following where the cost will be deferred and amortized over the periods shown: a. Private Fuel Storage (PFS) The Parties agree that the PFS deferred balance of \$1,010,000 is to be amortized over six (6) years in an amount of \$168,000 annually. Further, the Parties agree that the average unamortized balance of \$505,000 will be included as a component of other rate base. b. Rate Case Expenses The Parties agree that the Rate Case deferred balance of \$268,099 is to be amortized over five (5) years in an amount of \$54,000 annually. Further, the Parties agree that the average unamortized balance of \$134,000 will be included as a component of other rate base. c. SO2 Emission Allowance Sales The Parties agree that the SO2 Emission Allowance Sales deferred balance of negative (-) \$219,000 is to be amortized over five (5) years in the amount of negative (-) \$44,000 annually. Further, the Parties agree that the average unamortized balance of negative (-) \$110,000 will be included as a component of other rate base. The Parties also agree to an annual SO2 Emission Allowance Sales at most recent five (5) year average of emission allowance sales.	Amortization periods reflected in 2010 actuals, Kramer	Volume 2
EL09-009 Electric Rate Case	<b>Renewable Development Fund (RDF)</b> - The costs were denied	n/a	n/a