

<u>Line</u>	<u>Project</u>	<u>NSP Investment %</u>	<u>NSP 2011 Responsibility %</u>	<u>NSP 2012 Responsibility %</u>
1	Fargo	36.10%	51.08%	51.30%
2	Brookings	71.10%	8.98%	9.02%
3	LaCrosse	64.00%	47.91%	47.92%
4	Bemidji	26.20%	41.77%	42.18%

SOURCES:

NSP Investment %: Data Request 1-1

NSP 2011 and 2012 Responsibility %: Settlement Stipulation Attachment 39

<u>Line No.</u>		<u>Refined Split Method</u>	<u>Split Method</u>	<u>All-in Method</u>
1	2010 Over-collection	\$ (41,316)	\$ (41,316)	\$ (41,316)
2	2011 Project Revenue Requirements	\$ 403,993	\$ 617,388	\$ 632,246
3	2011 Net RECB Schedule 26 Expense	\$ 333,503	\$ 78,735	\$ 175,518
4	2011 Total TCR Revenue Requirement	\$ 696,179	\$ 654,807	\$ 766,447
5	2011 Unrecovered Balance	\$ 532,704	\$ 487,888	\$ 605,809
6	2012 Project Revenue Requirements	\$ 735,785	\$ 1,308,426	\$ 1,343,667
7	2012 Net RECB Schedule 26 Expense	\$ 825,617	\$ 214,375	\$ 101,463
8	2012 Total TCR Revenue Requirement	\$ 2,094,106	\$ 2,010,688	\$ 2,050,939
9	September - December 2012 Rate	\$ 0.003038	\$ 0.002909	\$ 0.002971

SOURCES:

Refined Split Method

Line 1: Settlement Stipulation, Attachment 32, Column "Beg Balance", line "TCR True-up Carryover"
Line 2: Settlement Stipulation, Attachment 32, Column "2011 Total", sum of Projects 1 through 14
Line 3: Settlement Stipulation, Attachment 32, Column "2011 Total", line "RECB Schedule 26"
Line 4: Settlement Stipulation, Attachment 32, Column "2011 Total", line "Total Expense"
Line 5: Settlement Stipulation, Attachment 4, Column "Beg Balance", line "TCR True-up Carryover"
Line 6: Settlement Stipulation, Attachment 4, Column "2012 Total", sum of Projects 1 through 23
Line 7: Settlement Stipulation, Attachment 4, Column "2012 Total", line "RECB Schedule 26"
Line 8: Settlement Stipulation, Attachment 4, Column "2012 Total", line "Total Expense"
Line 9: Settlement Stipulation, Attachment 6

Split Method

Line 1: Exhibit_(BAM-2), Schedule 8, Column "Beg Balance", line "TCR True-up Carryover"
Line 2: Exhibit_(BAM-2), Schedule 8, Column "2011 Total", sum of Projects 1 through 14
Line 3: Exhibit_(BAM-2), Schedule 8, Column "2011 Total", line "RECB Schedule 26"
Line 4: Exhibit_(BAM-2), Schedule 8, Column "2011 Total", line "Total Expense"
Line 5: Exhibit_(BAM-2), Schedule 1, Column "Beg Balance", line "TCR True-up Carryover"
Line 6: Exhibit_(BAM-2), Schedule 1, Column "2012 Total", sum of Projects 1 through 23
Line 7: Exhibit_(BAM-2), Schedule 1, Column "2012 Total", line "RECB Schedule 26"
Line 8: Exhibit_(BAM-2), Schedule 1, Column "2012 Total", line "Total Expense"
Line 9: Exhibit_(BAM-2), Schedule 2

All-in Method

Line 1: Exhibit_(BAM-3), Schedule 8, Column "Beg Balance", line "TCR True-up Carryover"
Line 2: Exhibit_(BAM-3), Schedule 8, Column "2011 Total", sum of Projects 1 through 14
Line 3: Exhibit_(BAM-3), Schedule 8, Column "2011 Total", line "RECB Schedule 26"
Line 4: Exhibit_(BAM-3), Schedule 8, Column "2011 Total", line "Total Expense"
Line 5: Exhibit_(BAM-3), Schedule 1, Column "Beg Balance", line "TCR True-up Carryover"
Line 6: Exhibit_(BAM-3), Schedule 1, Column "2012 Total", sum of Projects 1 through 23
Line 7: Exhibit_(BAM-3), Schedule 1, Column "2012 Total", line "RECB Schedule 26"
Line 8: Exhibit_(BAM-3), Schedule 1, Column "2012 Total", line "Total Expense"
Line 9: Exhibit_(BAM-3), Schedule 2