

NORTHERN STATES POWER (MN)

South Dakota Retail Electric Operations

Customer Cost of Service

Test Year Ended December 31, 2011

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(A)	Residential (B)	Commercial Small Non-Demand (C)
Customer-related investment base		
1. Services	\$13,873	\$715
2. Meters	3,611	706
3. Gross plant in service	\$17,484	\$1,421
4. Accumulated depreciation	6,595	340
5. Accumulated deferred income taxes	2,331	120
6. Customer-related rate base	\$8,558	\$961
Revenue requirement calculation		
7. Return on rate base @ 7.46%	\$638	\$72
8. Income taxes	212	24
O&M expenses		
9. Supervision & engineering	32	6
10. Meters	159	31
11. Customer installations	35	4
12. Customer accounting	3,117	474
13. A&G salaries, pensions & benefits	361	56
14. Customer service	221	24
15. Property insurance	14	1
16. Depreciation expense	702	70
17. Property taxes	122	10
18. Customer-related costs of service	\$5,613	\$772
19. Number of customers	73,162	7,390
20. Cost per month	\$6.39	\$8.70

Sources:

Exhibit__(DEP-1)