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 Public Document – Trade Secret Data Excised  
 Public Document

Xcel Energy

Docket No.: EL12-046

Response To: South Dakota Public  
Utilities Commission

Data Request No.

Requestor:

2-6

Date Received: July 30, 2012

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Question:

Referring to the Prairie Island Warehouse and Facility adjustment:

- a) Please provide copies of work order authorizations.
- b) Provide a statement of status for the project, i.e., actual expenditures and projected expenditures by month, expected in-service date, etc.
- c) Please provide revised PF21 work papers to reflect actual costs incurred.
- d) Please explain why this project was necessary.
- e) Please refer to Witness Kramer's direct testimony on pg. 42, lines 19 – 21. Does NSP anticipate any reductions in test year expenses as a result of operational efficiencies and elimination of security inspections? Please explain.

Response:

- a) The Nuclear Project Authorizations for this project are included as Attachment A to this response.
- b) Actual costs and projected expenditures are included in the updated work paper PF21-7 included in response to part c). In-service date was July 31, 2012.
- c) Please see Attachment B for updated work papers PF21-1 through PF21-11 which reflect actual project costs through June, 2012.
- d) Completion of the new warehouse facility is part of a plan developed in May 2008 to free up warehouse space in advance of upcoming large refueling outages that will replace the Unit 2 steam generators and the life cycle management/extended power uprate project. It also addresses compliance issues with Nuclear Electrical Insurance Limited. By having the new warehouse located where it is, delivery vehicles will not have to undergo

security inspections prior to being unloaded. This prevents further increases on the demands of security officers as the volume of deliveries increase in anticipation of the larger than normal refueling outages over the next few years. Inspection of the delivered materials will be scheduled and conducted by security personnel prior to distribution to the plant.

- e) No, a reduction in test year expenses and operational efficiencies is not anticipated. As noted in item d) above it will help to prevent further increases on the demands of security officers.

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Preparer: Terry A. Pickens \ Thomas E. Kramer  
Title: Director, Regulatory Policy \ Principal Rate Analyst  
Department: Nuclear Policy & Planning \ Revenue Requirements – North  
Telephone: 612-330-1906 \ 612-330-5866  
Date: August 15, 2012

# NUCLEAR PROJECT AUTHORIZATION (NPA)

The NPA is a request for O&M and Capital Study, Design, and Implementation Phase authorization. In addition, updated NPAs are required to request additional project authorizations due to project overruns, and/or changes in scope, schedule, and cost in accordance with FP-BUS-PRG-01, Project Review and Approval Process. The NPA records the historical project information after initial funding authorization. The NPA is signed by the Project Manager and Project Sponsor to document their agreement at each project phase and/or changes in scope, schedule, and cost. The Site VP signature and VP Nuclear Projects signatures are required for Capital project authorization. The Site VP Signature is required for O&M project authorization. For additional instructions on how to fill out the NPA form reference FP-BUS-PRG-01.

|                        |               |                  |  |                         |
|------------------------|---------------|------------------|--|-------------------------|
| <b>Budget Year(s):</b> | 2011-2012     | <b>Plant:</b> PI |  | <b>Log #:</b> 04FF11    |
| <b>Classification:</b> | Capital: 100% | <b>O&amp;M:</b>  |  | <b>Date:</b> 10/12/2011 |

**Project Title:** New Receiving Warehouse

**CAP:** \_\_\_\_\_

### Project Prioritization

(Use FP-BUS-IPP-01 Integrated Planning Process)

|                 |    |  |
|-----------------|----|--|
| <b>Urgency:</b> | 1  | Present a risk to violate a regulatory initiated requirement or commitment (Security)  |
| <b>Risk:</b>    | 2  | Would demonstrate a lack of commitment to a long-term focus  |
|                 | 4b | Fails to reduce the likelihood for human error associated with critical activities   |
|                 | 4c | Fails to improve organizational effectiveness, productivity improvements, process enhancements, site facility upgrades, etc. |
|                 | 4d | Fails to eliminate or reduce operator work-around.   |
|                 | 4h | Fails to improve the work environment.   |

| Phase:                                    | Study | Design     | Implementation  | Close-out |
|---|-------|------------|-----------------|-----------|
| <b>New /Additional Funding Requested:</b> | \$    | \$         | \$ 5,329,266    | \$        |
| <b>Current Authorization:</b>             | \$    | \$ 350,000 | \$              | \$        |
| <b>YTD Phase Actual:</b>                  | \$    | \$         | \$              | \$        |
| <b>Project to Date:</b>                   | \$    | \$         | \$              | \$        |
| <b>Original Project Phase Cost:</b>       | \$    | \$         | \$              | \$        |
| <b>(Identify contingency separate)</b>    | \$    | \$         | \$              | \$        |
| <b>Revised Project Phase Cost:</b>        | \$    | \$ 350,000 | \$ 6,353,631.89 | \$        |

|                                     |                 |
|-------------------------------------|-----------------|
| <b>YTD Actual Cost:</b>             | \$              |
| <b>Revised Total Project Cost:</b>  | \$              |
| <b>Original Total Project Cost:</b> | \$ 6,703,631.89 |

- Study Phase
- Design Phase
- Implementation Phase**
- \*Project Overrun
- \*Scope Change
- \*Cash Flow Change
- \*Schedule Change

## NUCLEAR PROJECT AUTHORIZATION (NPA)

**\*Provide a clear explanation of why this funding or change is being requested:**

The Long Range Facilities Plan identifies several projects intended to improve plant performance. The New Receiving Warehouse will consolidate some existing warehouses which in-turn will free up space for other projects. This project will improve warehousing efficiencies as well as reduce the burden on security as it will allow deliveries outside of the OCA thereby eliminating the need for security inspections. Delivered materials will then be inspected inside the new warehouse as scheduled by security and prior to distribution to the plant. This funding request will enable us to contract with a design/build team and fund the design as well as the initial implementation costs.

**Financial Analysis (NPV):**

|                         |            |                         |               |
|-------------------------|------------|-------------------------|---------------|
| <b>Project Manager:</b> | Paul Gertz | <b>Project Sponsor:</b> | Kurt Petersen |
|-------------------------|------------|-------------------------|---------------|

**Concise Problem Statement:** (Provide the problem description or the new requirement or function the project will meet).  
The proposed new (60,000 SF) Receiving Warehouse will resolve and/or minimize the following (based on researched trend points):

- Longer lead times from our vendors mean we need to stock more inventories to ensure availability of spare parts.
- More modification/projects are in planning which requires additional, temporary storage space, usually as Level B storage (climate controlled).
- Future projects (i.e. EPU, SGR) will require the use of warehouse storage that will be freed up as the result of the new receiving warehouse project. With the construction of the new receiving warehouse, Major Projects will be able to utilize space currently used as warehousing thus reducing their budget.
- The site has changed maintenance philosophies, and is now doing more whole-component change outs instead of piece parts. We are now being asked to store whole assemblies such as pumps, motor, etc. This requires more storage space.
- The site requires storage for re-buildable spares. In the past, these have been stored in the shops and throughout the plant. This requires additional storage space. Examples are breakers, Limitorque actuators, trash pumps, etc.
- Increased security measures have made it more appealing to restrict the number of trips going into the OCA and the PA. The New Receiving Warehouse will accomplish this.
- Currently NOT in full compliance with Nuclear Electrical Insurance Limited (NEIL) resulting from space and racking issues.
- The existing receiving warehouse does not meet NRC Security Requirements because the current truck delivery point is too close to the Power Block.
- Location of new OCAAB requires demolition of the existing Receiving Warehouse.

## NUCLEAR PROJECT AUTHORIZATION (NPA)

**Project Scope:** (Provide what the project will and will not deliver, and what functionality is and is not included in the final product. Identify affected equipment, associated equipment, and similar equipment commodities that are included. If project includes O&M and Capital scope, separate scopes below in alignment with the calculated cash-flows documented toward the end of the NPA. See Financial Manager for assistance.)

- **Capital Scope:** Clean-up debris and materials from the BoneYard in preparation for the New Receiving Warehouse
- Relocate stored oil to a temporary location on-site and demolish the old oil storage structure.
- Archeological borings have been performed and indicate no archeological significance on site.
- Acquire all the required permits and approvals prior to ground breaking
- Design and build a (60,000 SF) New Receiving Warehouse located outside Protected Area and partially outside the Owner Controlled Area.
- Design and build the receiving warehouse to be a Class B (temperature controlled facility) that supports heated and ventilated storage of materials.
- Facility will support normal Supply Chain work flow to include an Issue counter
- Provide electrical support to maintain power to various bulk motors, pumps, battery room, fork lift truck chargers, etc
- Will support the storage weight of the 80,000 lb, Reactor Cooling Pump Motor.
- Receiving warehouse structure will be high wind resistant storage for material and supplies.
- Receiving Warehouse will support loading dock areas that protect workers and material from harsh weather.
- A septic system sufficiently sized to support new receiving warehouse.
- Drill new well(s) to support new warehouse and, if plausible, the future OCAAB.

**O&M Scope:** none

**Project Description:** (For the recommended alternative being considered, provide the specific tasks that will be completed in sufficient detail to describe how the project will be implemented. Include any key assumptions use for the project).  
The design specifications support warehouse process flows and storage space to free up approximately 56,000 sq ft of current structure space within both the PA and OCA. This freed up space is critical for the future of the OCAAB and Major Projects (EPU, SGR) that would like to utilize these existing areas.  
**Note:** This project will have overlapping design and construction activities occurring.

### Project Design Phase Deliverables:

- Provide Design Document for New Warehouse
- Issue / Review / Select Vendor through the RFP process
- Receive, review vendor proposals and select vendor
- Vendor Design/Build Phase Kickoff
- Civil survey, soil testing
- Address and acquire required Permits & Notifications:
  - Building Permit (City of Red Wing)
  - Grading Permit (Mn-DNR)
  - Storm water/Runoff (Mn-DNR / MPCA)
  - Zoning (Goodhue County)
  - Corps of Engineers
  - Archeological survey
  - Sanitary Permits (State & County)
  - Water Supply Permit (MPCA & County)
  - Prairie Island Indian Community notification

## NUCLEAR PROJECT AUTHORIZATION (NPA)

- 30%, 60%, 90% review and acceptance
- Security OCA boundary relocation
- Bone Yard prep for new warehouse (i.e. Oil Warehouse demolition)
- Design 60,000 sf receiving warehouse
- Design and specs for the new Well(s) to support new warehouse and possibly the future OCAAB.
- Design expansion of the existing septic system to support new receiving warehouse.

### Project Construction Phase Deliverables:

- Construction Phase Kickoff for a 60,000 sf receiving warehouse
- Security OCA boundary relocation
- Bone Yard prep for new warehouse including Oil Warehouse demolition.
- Drill new Well(s) to support new warehouse and possibly the future Admin facilities
- Install new septic system, with effluent tied into existing sand filter and drain field, to support new receiving warehouse.
- Electrical Power requirements for the new receiving warehouse supports new warehouse load needs.

### Project Assumptions:

- Security boundary relocation is approved and accomplished with Site Support.
- No historical artifacts are uncovered within the building site.
- All required permits and notifications are accomplished within the scheduled timeframes.
- Cleared up storage space in existing buildings will provide significant benefits and cost savings for site departments as well as future projects.
- Major Projects is interested in utilize the existing Oil Warehouse structural material for their future needs

See Attachment 2 & 3 for projected cost and schedule

### Justification / Benefits: (What is the justification for selecting the recommended alternative and what are the expected benefits).

- This Phase is a precursor to the OCAAB construction
- Supports the long term facility plan that was addressed by the Site Operations Manager
- This Project is Phase I of the Prairie Island Site Facilities Master plan developed in May 2008 and is key for freeing up site space prior to EPU, SGR and other future Projects.
- Currently the site is NOT fully compliance with Nuclear Electrical Insurance Limited (NEIL) resulting from space and racking issues
- To ensure safety and human performance measures are taken, the project is requiring a 1 ½ day training session for every worker that will be on site for more than 3 consecutive days. This will include general screen and site safety training. Vendors were instructed to figure this time into their bid process.
- Vendor Score Card was built into the contract to manage performance

### Project Risk Assessment: (Provide the key assumptions and risks which could impact the success of the project).

- Commercial building risk is low; building are of standard design and construction, work is performed outside the Security boundaries, majority of the exterior building construction will be completed during the summer and fall of 2011
- Cost overruns and schedule delays will be mitigated by accepting a lump sum design/build total contract with a performance fee/scorecard process (Risk/Reward) contingency built into the contract
- EC development by a vendor may not be familiar with nuclear/regulator requirements

# NUCLEAR PROJECT AUTHORIZATION (NPA)

**Alternatives:** (List and briefly describe other alternatives, including non-authorization, that were considered).

**80,000 SF Option:**

A larger, 80,000 SF option was considered however neither the current budget nor the facilities plan can support such a facility.

**46,700 SF Option:**

This smaller version, which was recommended by the 2008 Master Plan, was determined to be too small to accomplish the consolidation required to prepare for the SGR/EPU identified in the facilities plan.

**Do nothing, not an option**

The proposed construction of the new OCAAB is on the site of the existing Receiving Warehouse. With the pending loss of the existing warehouse it is imperative that replacement facilities be built. Additionally, NRC scrutiny may increase due to inadequate site control of large trucks being seen as a security threat.

**Material Management:** (Identify how this project may create obsolete parts, require additional parts, or require the disposition of removed items).

- The existing Oil Warehouse will need to be removed. It is currently being reviewed by Major Projects as an asset to them for a fabrication shop.
- Existing storage racks/shelves and warehouses noted above will be absorbed by Site usage
- Existing receiving warehouse will eventually be torn down to make way for the future OCAAB facility

Are there any spare parts or material (regular inventory or capitalized) that will no longer be usable as a result of implementing this project? Identify and determine the value of each.

- Existing receiving warehouse will eventually be torn down to make way for the future OCAAB facility (which is NOT part of this NPA scope)
- Oil Warehouse MUST be removed prior to construction of the warehouse. Optional estimated values are:
  - \$1,500 – metal scrap
  - Potential \$25-35,000 – if sold via Metal Building Outlet – may delay project schedule
  - Potential \$16,000 – if sold to have the buyer remove the warehouse (E-bay) – may delay project schedule
  - \$11,475 to dismantle (this cost is associated with the receiving warehouse project)
  - \$10-12,000 to assemble on site for Major Projects (NOT associated with this project)

Are there any additional spare parts or material (regular inventory or capitalized) that will be needed as a result of implementing this project? Identify and determine the value of each.

|   |            |
|---|------------|
| ▪ Storage Racking   | \$ 125,000 |
| ▪ Equipment   | \$ 150,000 |
| ▪ Office Furniture ( <i>desks, tables, chairs, appliances</i> ) | \$ 55,000  |
| ▪ Tools   | \$ 20,000  |

Are there any parts or material that will need to be retired or refurbished as a result of implementing this project? Identify and determine the value of each.

- Oil Warehouse will need to be removed and currently being reviewed by Major Projects as an asset to them for a fabrication shop. Expected cost to disassemble ONLY for other Site needs is \$11,475
- Current receiving warehouse will be torn down to make way for the future OCAAB (cost NOT associated with this project)

# NUCLEAR PROJECT AUTHORIZATION (NPA)

## Cash Flow

### Capital

| Year          | 2011                | Year          | 2012                | Year          | 2013         |
|---------------|---------------------|---------------|---------------------|---------------|--------------|
| Phase         |                     | Phase         | Design/Build        | Phase         | Design/Build |
| Jan           | -                   | Jan           | 1,160,539           | Jan           | -            |
| Feb           | -                   | Feb           | 1,131,318           | Feb           | -            |
| Mar           | -                   | Mar           | 1,148,397           | Mar           | -            |
| Apr           | -                   | Apr           | 653,748             | Apr           | -            |
| May           | -                   | May           | 532,722             | May           | -            |
| Jun           | -                   | Jun           | 555,201             | Jun           | -            |
| July          | -                   | July          | 250,645             | July          | -            |
| Aug           | 4,579               | Aug           | 22,092              | Aug           | -            |
| Sep           | 24,741              | Sep           | -                   | Sep           | -            |
| Oct           | 109,091             | Oct           | -                   | Oct           | -            |
| Nov           | 387,531             | Nov           | -                   | Nov           | -            |
| Dec           | 713,063             | Dec           | 9,963               | Dec           | -            |
| <b>Totals</b> | <b>\$ 1,239,005</b> | <b>Totals</b> | <b>\$ 5,464,625</b> | <b>Totals</b> | <b>\$ -</b>  |

The costs above include \$399,756 of contingency which will be held in reserve. Any funds to be drawn from this contingency will be brought before the PRG for approval. The costs above include the Bechtel commissioned effort.

(The above table is an inserted Excel worksheet. Double click on table to enter data. Ensure when finished all data is shown before printing)

For carryover projects, enter the cash flow in the previous years' months.

Outage Related:  Yes  No Year/Outage Number(s):

### O&M

| Year         |          |          |          |          |          |          |          |
|--------------|----------|----------|----------|----------|----------|----------|----------|
| Phase        |          |          |          |          |          |          |          |
| Jan          |          |          |          |          |          |          |          |
| Feb          |          |          |          |          |          |          |          |
| Mar          |          |          |          |          |          |          |          |
| Apr          |          |          |          |          |          |          |          |
| May          |          |          |          |          |          |          |          |
| Jun          |          |          |          |          |          |          |          |
| Jul          |          |          |          |          |          |          |          |
| Aug          |          |          |          |          |          |          |          |
| Sep          |          |          |          |          |          |          |          |
| Oct          |          |          |          |          |          |          |          |
| Nov          |          |          |          |          |          |          |          |
| Dec          |          |          |          |          |          |          |          |
| <b>TOTAL</b> | <b>0</b> |

# NUCLEAR PROJECT AUTHORIZATION (NPA)

(The above table is an inserted Excel worksheet. Double click on table to enter data. Ensure when finished all data is shown before printing)

For carryover projects, enter the cash flow in the previous years' months.

Outage Related:  Yes  No Year/Outage Number(s):

| <b>Project Estimate and Project Milestones:</b> (An estimate of Total Project cost and Project Milestones must be included for Design and Implementation phases). |        |                         |                   |                        |
|---|--------|-------------------------|-------------------|------------------------|
| <b>NUCLEAR PROJECT AUTHORIZATION BUDGET</b>   |        | <i>October 19, 2011</i> | <b>AUTHORIZED</b> | <b>CURRENT REQUEST</b> |
| <b>Approved Budget including Contingency</b>  |        | <b>\$ 6,703,631.89</b>  |                   |                        |
| <b>Boneyard Prep:</b> includes the removal of the oil storage building and general clean-up of site materials and debris.   |        | \$ 171,528.69           |                   | 171,528.69             |
| <b>Electric Utility:</b> new transformer and lines from Lock and Dam road to site   |        | \$ 100,000.00           |                   | 100,000.00             |
| <b>Design/Build Contractor:</b> PCL/KOMA Contract   |        | \$ 4,987,906.00         | 174,475.00        | 4,812,381.00           |
| <b>Furniture, Fixtures and Equipment (FFE)</b>  |        | \$ 300,000.00           |                   | 300,000.00             |
| <b>Bechtel Management and Engineering</b>   |        | \$ 486,081.00           | 175,525.00        | 310,556.00             |
| <b>Bechtel Fees</b>   |        | \$ 24,304.00            |                   | 24,304.00              |
| <b>IT</b>   |        | \$ 11,400.00            |                   | 11,400.00              |
| <b>Security</b>   |        | \$ 10,000.00            |                   | 10,000.00              |
| <b>Fire Alarm, Tele/Data, Public Address Tie-In</b>   |        | \$ 150,000.00           |                   | 150,000.00             |
| <b>Contingency Minimum</b>  | 6.500% | \$ 400,000.00           |                   | 400,000.00             |
| <b>Site A&amp;G</b>   | 1.000% | \$ 62,412.20            |                   | 62,412.20              |
| <b>Total</b>  |        | <b>\$ 6,703,631.89</b>  | <b>350,000.00</b> | <b>6,353,631.89</b>    |

# NUCLEAR PROJECT AUTHORIZATION (NPA)

## MILESTONES:

- Design/Bulld Contractor Chosen September 30, 2011
- Design Complete January 25, 2012
- Construction Begins October 31, 2011
- Building Enclosure May 21, 2012
- Project Complete July 13, 2012

### Project Agreement

|  |                            |
|--|----------------------------|
| Project Manager:<br><i>Paul J. Jentsch</i>                         | Date:<br><i>10/20/2011</i> |
| Project Sponsor: <i>Paul Jentsch for Kurt Peterson via telecon</i> | Date:<br><i>10/20/2011</i> |

### PRG Sub-Committee Disposition

|   |       |
|---|-------|
| <input type="checkbox"/> Accept   | Date: |
| <input type="checkbox"/> Reject   |       |
| Recommendation:<br><i>N/R</i>   |       |
| Validate<br>Urgency: <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 (Check one) |       |
| Risk: (Refer to FP-BUS-IPP-01)  |       |

### PRG Disposition

|  |                       |
|--|-----------------------|
| <input checked="" type="checkbox"/> Approve  | Date: <i>10/18/11</i> |
| <input type="checkbox"/> Reject  |                       |
| Recommendation:<br><i>FULL FUNDING APPROVED: \$ 6,353,631.89 APPROVED, \$ 400,000 OF WHICH IS CONTINGENCY.</i> |                       |

QF-2331, Rev. 1 (FP-BUS-PRG-01)

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# NUCLEAR PROJECT AUTHORIZATION (NPA)

## Savings and Use Guidance (See FG-BUS-FIN-01)

|                               |                          |     |                                     |    |
|-------------------------------|--------------------------|-----|-------------------------------------|----|
| Form QF-2134 Required (AFCR)? | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
| Budget Offset Recommendation: |                          |     |                                     |    |

### O&M and CAPITAL

### CAPITAL

~~Sr. Director, Projects, Policy, and Security Services~~

|  |   |
|--|---|
| <b>Site Vice President:</b><br><br>Date: 10/26/11 | <del>VP Nuclear Projects:</del><br>Sr. Director Projects, Policy and Nuclear Services<br><br>Date: 10/24/11 |
|--|---|

(Note: If Form QF-2134 (AFCR) is required, Authorization for funding can not be finalized until approved Form QF-2134 is signed by CNO and attached to NPA)

### Site Finance Manager

|                           |
|---------------------------|
| Accounting Charge Number: |
| Site Finance Manager:     |
| Date:                     |

- Non Public Document – Contains Trade Secret Data**  
 **Public Document – Trade Secret Data Excised**  
 **Public Document**

Xcel Energy

Docket No.: EL12-046

Response To: South Dakota Public  
Utilities Commission

Data Request No. 6-4

Date Received: August 24, 2012

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Question:

Please refer to the Company's response to DR 2-6 regarding the Prairie Island Warehouse and Facility adjustment.

- a. Please provide additional information regarding the Nuclear Electrical Insurance Limited and the specific compliance issues of the original warehouse.
- b. Please explain why the actual project cost of \$6,919,551 exceeded the estimated total project cost of \$6,703,632.
- c. On Attachment A, page 2 of 9, the NPA states "The existing receiving warehouse does not meet NRC Security Requirements because the current truck delivery point is too close to the Power Block." Please provide the specific requirement and how close the truck delivery point was to the Power Block.
- d. On Attachment A, page 4 of 9, the NPA states "This Phase is a precursor to the OCAAB construction." Please define OCAAB.

Response:

- a. References in the Nuclear Project Authorization (NPA) to the main warehouse as not being fully in compliance with Nuclear Electrical Insurance Limited (NEIL) came from an internal study that was completed on the warehouses at Prairie Island. The study concluded that there was a compliance issue based on Xcel Energy's interpretation of the NEIL Loss Control Manual (Sept 2008 Edition). The NEIL Manual, Section Building Features A3.2.8.2.2 states, "In addition to egress design requirements, exterior doors and interior aisles SHALL be provided to permit the use of outside (hydrant) hoses and inside (standpipe) hoses by fire fighting forces." Section 5.3.2.6.7 states, "Aisles and paths SHALL be maintained free of obstructions and wide enough to allow

access for firefighting equipment.” The main warehouse at Prairie Island did not meet these requirements.

- b. The actual project cost referenced in the Company's response to the South Dakota Public Utilities Commission's Data Request No. 2-6 was as of June 2012. A more recent cost estimate and project total cost for the project has been completed with a new total cost of \$7,300,000 with a variance of \$596,368. The \$596,368 increase is made up of: 1) An engineering change package for \$175,525 that was initiated because site resources that we assumed would be available to complete work were not available and we had to use contract resources; 2) An engineering change package for \$174,475 to fund an increase to a contract that was not budgeted; and, 3) A \$246,368 increase to the NPA that was approved on September 19, 2012 to cover completion work associated with documentation and tie-in packages, for a new vendor to complete rack installation when the previous vendor could not complete the installation due to labor union issues and to account for the allocation of core project staff that had not been previously identified.
- c. The distance that the warehouse needs to be from the power block is determined by completing and documenting a blast analysis in accordance with Nuclear Regulatory Commission document NUREG-6190, under Title 10 to the Code of Federal Regulations, Part 50, Section 50.54 (10CFR50.54). The distance analysis was completed and incorporated into Prairie Island's Physical Security Plan. The information requested relating to the specific requirement and distance from the power block is considered Safeguard Information under 10CFR73.21 and 73.22 and cannot be provided. The old truck delivery point (previously the old Receiving Warehouse) was moved to the new Receiving Warehouse which is outside of the Vehicle Barrier System perimeter further away from the power block, resolving the distance issue.
- d. The acronym OCAAB is a reference to the Operator Control Area Administration Building (OCAAB), which is a new building being considered in the future.

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Response By: Terry A. Pickens  
Title: Director, Regulatory Policy  
Department: Nuclear Policy and Planning  
Telephone: 612-330-1906  
Date: September 27, 2012

- Non Public Document – Contains Trade Secret Data  
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Xcel Energy

Docket No.: EL12-046

Response To: SDPUC

Data Request No.

Requestor: South Dakota Public  
Utilities Commission

5-13

Date Received: August 16, 2012

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Question:

Please refer to “SDPUC-2-006-Att B.xls” provided by the Company in response to DR 2-6 (b).

- a. Please provide revised PF21 work papers to reflect actual costs incurred, removing all projected expenditures. Please provide these work papers after the project’s final actual cost becomes available.

Response:

This project has been placed in service in August 2012. The information required to update work paper PF21 will not be available until the after the August financial books for the Company have been processed and closed. An expected update would not be available until mid-September.

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Response By: Thomas E. Kramer  
Title: Principal Rate Analyst  
Department: Revenue Requirements – North  
Telephone: 612-330-5866  
Date: September 5, 2012



Northern States Power, a Minnesota corporation  
Annual Revenue Requirement  
11230379 PI-Receiving Warehouse - With Actual Costs August 2012  
2011 Test Year South Dakota Electric Rate Case - 2011 Rev Requirement  
(000's)

Docket EL12-046  
Revised Work Paper PF21-2

**Rate Analysis**

|                                    | Total Company | SD Jurisdiction |
|------------------------------------|---------------|-----------------|
| Plant Investment                   | -             | -               |
| Depreciation Reserve               | -             | -               |
| CWIP                               | -             | -               |
| Accumulated Deferred Taxes         | (1)           | -               |
|                                    | 1             | -               |
| Average Rate Base                  | 1             | -               |
| Tax Prefereced Items:              |               |                 |
| Tax Depreciation & Removal Expense | -             | -               |
| Avoided Tax Interest               | 6             | -               |
| Debt Return                        | 0             | -               |
| Equity Return                      | 0             | -               |
| Current Income Tax Requirement     | 3             | -               |
| Book Depreciation                  | -             | -               |
| Annual Deferred Tax                | (1)           | -               |
| ITC Flow Thru                      | -             | -               |
| AFUDC Expenditure                  | -             | -               |
| Property Taxes                     | -             | -               |
| <b>Total Revenue Requirements</b>  | <b>2</b>      | <b>-</b>        |

| Last Authorized                |                 |          |                |
|--------------------------------|-----------------|----------|----------------|
| Capital Structure              | Rate            | Ratio    | Weighted Cost  |
| Long Term Debt                 | 6.1300%         | 46.9600% | 2.8800%        |
| Short Term Debt                | 0.0000%         | 0.0000%  | 0.0000%        |
| Preferred Stock                | 0.0000%         | 0.0000%  | 0.0000%        |
| Common Equity                  | 9.2500%         | 53.0400% | 4.9100%        |
| <b>Required Rate of Return</b> |                 |          | <b>7.7900%</b> |
| <b>Tax Rate (SD)</b>           | <b>35.0000%</b> |          |                |

Ave RB \* Weighted Cost of St & LT Debt  
Ave RB \* Weighted Cost of Equity  
(Eq Ret+Bk Depre+Def Tx+ITC-Tax Depre-ADUDC+Avoid Tax)\* T/(1-T)

Dt Ret+Eq Ret+Cur Tax+Bk Depre+Def Tax+ITC+ADUDC+Prop Tax

Northern States Power, a Minnesota corporation  
2011 Test-Year Actual  
11230379 PI-Receiving Warehouse - With Actual Costs August 2012

Docket EL12-046  
Revised Work Paper PF2-13 and PF21-4

Property Tax Rate 0.0000%  
Demand Prod SD Jur % 5.7712%  
Demand MN Co % 83.8019%  
South Dakota Post I/A 4.8364%

**CWIP (Not Allowed in SD)**

|                  | Total Company |     | Total Company after IA |     | SD Jurisdiction |     |
|------------------|---------------|-----|------------------------|-----|-----------------|-----|
|                  | BOY           | EOY | BOY                    | EOY | BOY             | EOY |
| Production       | -             | -   | -                      | -   | -               | -   |
| COSS Adj (000's) | -             | -   | -                      | -   | -               | -   |

**Plant**

|                  | Total Company |     | Total Company after IA |     | SD Jurisdiction |     |
|------------------|---------------|-----|------------------------|-----|-----------------|-----|
|                  | BOY           | EOY | BOY                    | EOY | BOY             | EOY |
| Production       | -             | -   | -                      | -   | -               | -   |
| COSS Adj (000's) | -             | -   | -                      | -   | -               | -   |

**Reserve**

|                  | Total Company |     | Total Company after IA |     | SD Jurisdiction |     |
|------------------|---------------|-----|------------------------|-----|-----------------|-----|
|                  | BOY           | EOY | BOY                    | EOY | BOY             | EOY |
| Production       | -             | -   | -                      | -   | -               | -   |
| COSS Adj (000's) | -             | -   | -                      | -   | -               | -   |

**Accumulated Deferred**

|                  | Total Company |          | Total Company after IA |          | SD Jurisdiction |         |
|------------------|---------------|----------|------------------------|----------|-----------------|---------|
|                  | BOY           | EOY      | BOY                    | EOY      | BOY             | EOY     |
| Production       | (553.00)      | (553.00) | (463.42)               | (463.42) | (26.75)         | (26.75) |
| COSS Adj (000's) | (1)           | (1)      | -                      | -        | -               | -       |

**Book Depreciation**

|                  | Total Company |   | Total Company after IA |   | SD Jurisdiction |   |
|------------------|---------------|---|------------------------|---|-----------------|---|
|                  | Annual        |   | Annual                 |   | Annual          |   |
| Production       | -             | - | -                      | - | -               | - |
| COSS Adj (000's) | -             | - | -                      | - | -               | - |

**Annual Deferred**

|                  | Total Company |            | Total Company after IA |          | SD Jurisdiction |         |
|------------------|---------------|------------|------------------------|----------|-----------------|---------|
|                  | Annual        |            | Annual                 |          | Annual          |         |
| Production       | -             | (1,105.06) | -                      | (926.06) | -               | (53.44) |
| COSS Adj (000's) | -             | (1)        | -                      | (1)      | -               | -       |

**Tax Depreciation**

|            | Total Company |   | Total Company after IA |   | SD Jurisdiction |   |
|------------|---------------|---|------------------------|---|-----------------|---|
|            | Annual        |   | Annual                 |   | Annual          |   |
| Production | -             | - | -                      | - | -               | - |

Northern States Power, a Minnesota corporation  
2011 Test-Year Actual  
11230379 PI-Receiving Warehouse - With Actual Costs August 2012

Docket EL12-046  
Revised Work Paper PF2-13 and PF21-4

Property Tax Rate 0.0000%  
Demand Prod SD Jur % 5.7712%  
Demand MN Co % 83.8019%  
South Dakota Post I/A 4.8364%

|                  |   |   |   |   |
|------------------|---|---|---|---|
| COSS Adj (000's) | - | - | - | - |
|------------------|---|---|---|---|

**AFUDC (Not allowed in SD)**

|            | Total Company<br>Annual | Total Company after IA<br>Annual | SD Jurisdiction<br>Annual |
|------------|-------------------------|----------------------------------|---------------------------|
| Production | -                       | -                                | -                         |

|                  |   |   |   |   |
|------------------|---|---|---|---|
| COSS Adj (000's) | - | - | - | - |
|------------------|---|---|---|---|

**Avoided Tax**

|            | Total Company<br>Annual | Total Company after IA<br>Annual | SD Jurisdiction<br>Annual |
|------------|-------------------------|----------------------------------|---------------------------|
| Production | 5,757.29                | 4,824.72                         | 278.44                    |

|                  |   |   |   |   |   |
|------------------|---|---|---|---|---|
| COSS Adj (000's) | - | 6 | - | 5 | - |
|------------------|---|---|---|---|---|

**Property Tax**

|            | Total Company<br>Annual | Total Company after IA<br>Annual | SD Jurisdiction<br>Annual |
|------------|-------------------------|----------------------------------|---------------------------|
| Production | -                       | -                                | -                         |

|                  |   |   |   |   |
|------------------|---|---|---|---|
| COSS Adj (000's) | - | - | - | - |
|------------------|---|---|---|---|

**Northern States Power, a Minnesota corporation**  
**Annual Revenue Requirement**  
**11230379 PI-Receiving Warehouse - With Actual Costs August 2012**  
**2011 Test Year South Dakota Electric Rate Case - 2013 Rev Requirement**  
**(000's)**

Docket EL12-046  
Revised Work Paper PF21-6

**Rate Analysis**

|                                    | Total Company | SD Jurisdiction |
|------------------------------------|---------------|-----------------|
| Plant Investment                   | 7,351         | 356             |
| Depreciation Reserve               | 324           | 16              |
| CWIP                               | -             | -               |
| Accumulated Deferred Taxes         | 2,520         | 122             |
|                                    | <u>4,507</u>  | <u>218</u>      |
| Average Rate Base                  | 4,507         | 218             |
| Tax Preferred Items:               |               |                 |
| Tax Depreciation & Removal Expense | 163           | 8               |
| Avoided Tax Interest               | -             | -               |
| Debt Return                        | 130           | 6               |
| Equity Return                      | 221           | 11              |
| Current Income Tax Requirement     | 176           | 8               |
| Book Depreciation                  | 337           | 16              |
| Annual Deferred Tax                | (69)          | (3)             |
| ITC Flow Thru                      | -             | -               |
| AFUDC Expenditure                  | -             | -               |
| Property Taxes                     | 85            | 4               |
| <b>Total Revenue Requirements</b>  | <b>880</b>    | <b>42</b>       |

| Last Authorized         |          |          |               |
|-------------------------|----------|----------|---------------|
| Capital Structure       | Rate     | Ratio    | Weighted Cost |
| Long Term Debt          | 6.1300%  | 46.9600% | 2.8800%       |
| Short Term Debt         | 0.0000%  | 0.0000%  | 0.0000%       |
| Preferred Stock         | 0.0000%  | 0.0000%  | 0.0000%       |
| Common Equity           | 9.2500%  | 53.0400% | 4.9100%       |
| Required Rate of Return |          |          | 7.7900%       |
| Tax Rate (SD)           | 35.0000% |          |               |

Ave RB \* Weighted Cost of St & LT Debt  
Ave RB \* Weighted Cost of Equity  
(Eq Ret+Bk Depre+Def Tx+ITC-Tax Depre-ADUDC+Avoid Tax)\* T/(1-T)

Per 2012 Step tab  
Dt Ret+Eq Ret+Cur Tax+Bk Depre+Def Tax+ITC+ADUDC+Prop Tax

Northern States Power, a Minnesota corporation  
2011 Test-Year - Year 2013  
11230379 PI-Receiving Warehouse - With Actual Costs August 2012

Docket EL12-046  
Revised Work Paper PF21-10 and PF21-11

Property Tax Rate 1.1500%  
Demand Prod SD Jur % 5.7712%  
Demand MN Co % 83.8019%  
South Dakota Post I/A 4.8364%

**CWIP (Not Allowed in SD)**

|                  | Total Company |     | Total Company after IA |     | SD Jurisdiction |     |   |
|------------------|---------------|-----|------------------------|-----|-----------------|-----|---|
|                  | BOY           | EOY | BOY                    | EOY | BOY             | EOY |   |
| Production       | -             | -   | -                      | -   | -               | -   |   |
| COSS Adj (000's) | -             | -   | -                      | -   | -               | -   | - |

**Plant**

|                  | Total Company |              | Total Company after IA |              | SD Jurisdiction |            |     |
|------------------|---------------|--------------|------------------------|--------------|-----------------|------------|-----|
|                  | BOY           | EOY          | BOY                    | EOY          | BOY             | EOY        |     |
| Production       | 7,350,714.00  | 7,350,714.00 | 6,160,038.00           | 6,160,038.00 | 355,508.11      | 355,508.11 |     |
| COSS Adj (000's) | 7,351         | 7,351        | 6,160                  | 6,160        | 356             | 356        | 356 |

**Reserve**

|                  | Total Company |            | Total Company after IA |            | SD Jurisdiction |           |    |
|------------------|---------------|------------|------------------------|------------|-----------------|-----------|----|
|                  | BOY           | EOY        | BOY                    | EOY        | BOY             | EOY       |    |
| Production       | 324,018.00    | 324,018.00 | 271,533.24             | 271,533.24 | 15,670.73       | 15,670.73 |    |
| COSS Adj (000's) | 324           | 324        | 272                    | 272        | 16              | 16        | 16 |

**Accumulated Deferred**

|                  | Total Company |              | Total Company after IA |              | SD Jurisdiction |            |     |
|------------------|---------------|--------------|------------------------|--------------|-----------------|------------|-----|
|                  | BOY           | EOY          | BOY                    | EOY          | BOY             | EOY        |     |
| Production       | 2,520,304.00  | 2,520,304.00 | 2,112,062.64           | 2,112,062.64 | 121,891.36      | 121,891.36 |     |
| COSS Adj (000's) | 2,520         | 2,520        | 2,112                  | 2,112        | 122             | 122        | 122 |

**Book Depreciation**

|                  | Total Company |     | Total Company after IA |     | SD Jurisdiction |    |  |
|------------------|---------------|-----|------------------------|-----|-----------------|----|--|
|                  | Annual        |     | Annual                 |     | Annual          |    |  |
| Production       | 337,281.37    |     | 282,648.20             |     | 16,312.19       |    |  |
| COSS Adj (000's) | -             | 337 | -                      | 283 | -               | 16 |  |

**Annual Deferred**

|                  | Total Company |      | Total Company after IA |      | SD Jurisdiction |     |  |
|------------------|---------------|------|------------------------|------|-----------------|-----|--|
|                  | Annual        |      | Annual                 |      | Annual          |     |  |
| Production       | (68,818.03)   |      | (57,670.82)            |      | (3,328.30)      |     |  |
| COSS Adj (000's) | -             | (69) | -                      | (58) | -               | (3) |  |

**Tax Depreciation**

|            | Total Company |  | Total Company after IA |  | SD Jurisdiction |  |  |
|------------|---------------|--|------------------------|--|-----------------|--|--|
|            | Annual        |  | Annual                 |  | Annual          |  |  |
| Production | 163,187.47    |  | 136,754.20             |  | 7,892.36        |  |  |

Northern States Power, a Minnesota corporation  
2011 Test-Year - Year 2013  
11230379 PI-Receiving Warehouse - With Actual Costs August 2012

Docket EL12-046  
Revised Work Paper PF21-10 and PF21-11

Property Tax Rate 1.1500%  
Demand Prod SD Jur % 5.7712%  
Demand MN Co % 83.8019%  
South Dakota Post I/A 4.8364%

|                  |       |       |     |
|------------------|-------|-------|-----|
| COSS Adj (000's) | - 163 | - 137 | - 8 |
|------------------|-------|-------|-----|

**AFUDC (Not allowed in SD)**

|            | Total Company<br>Annual | Total Company after IA<br>Annual | SD Jurisdiction<br>Annual |
|------------|-------------------------|----------------------------------|---------------------------|
| Production | -                       | -                                | -                         |

|                  |     |     |     |
|------------------|-----|-----|-----|
| COSS Adj (000's) | - - | - - | - - |
|------------------|-----|-----|-----|

**Avoided Tax**

|            | Total Company<br>Annual | Total Company after IA<br>Annual | SD Jurisdiction<br>Annual |
|------------|-------------------------|----------------------------------|---------------------------|
| Production | -                       | -                                | -                         |

|                  |     |     |     |
|------------------|-----|-----|-----|
| COSS Adj (000's) | - - | - - | - - |
|------------------|-----|-----|-----|

**Property Tax**

|            | Total Company<br>Annual | Total Company after IA<br>Annual | SD Jurisdiction<br>Annual |
|------------|-------------------------|----------------------------------|---------------------------|
| Production | 84,533.21               | 70,840.44                        | 4,088.34                  |

|                  |      |      |     |
|------------------|------|------|-----|
| COSS Adj (000's) | - 85 | - 71 | - 4 |
|------------------|------|------|-----|

**Northern States Power, a Minnesota corporation**  
**Annual Revenue Requirement**  
**11230379 PI-Receiving Warehouse - With Actual Costs August 2012**  
**2011 Test Year South Dakota Electric Rate Case - 2013 Step Rev Requirement**  
**(000's)**

Docket EL12-046  
Revised Work Paper PF21-5

**Rate Analysis**

|                                    | Total Company | SD Jurisdiction |
|------------------------------------|---------------|-----------------|
| Plant Investment                   | 7,351         | 356             |
| Depreciation Reserve               | 324           | 16              |
| CWIP                               | -             | -               |
| Accumulated Deferred Taxes         | 2,521         | 122             |
|                                    | <u>4,506</u>  | <u>218</u>      |
| Average Rate Base                  | 4,506         | 218             |
| Tax Preferred Items:               |               |                 |
| Tax Depreciation & Removal Expense | 163           | 8               |
| Avoided Tax Interest               | (6)           | -               |
| Debt Return                        | 130           | 6               |
| Equity Return                      | 221           | 11              |
| Current Income Tax Requirement     | 173           | 8               |
| Book Depreciation                  | 337           | 16              |
| Annual Deferred Tax                | (68)          | (3)             |
| ITC Flow Thru                      | -             | -               |
| AFUDC Expenditure                  | -             | -               |
| Property Taxes                     | 85            | 4               |
| <b>Total Revenue Requirements</b>  | <b>878</b>    | <b>42</b>       |

| Last Authorized         |          |          |               |
|-------------------------|----------|----------|---------------|
| Capital Structure       | Rate     | Ratio    | Weighted Cost |
| Long Term Debt          | 6.1300%  | 46.9600% | 2.8800%       |
| Short Term Debt         | 0.0000%  | 0.0000%  | 0.0000%       |
| Preferred Stock         | 0.0000%  | 0.0000%  | 0.0000%       |
| Common Equity           | 9.2500%  | 53.0400% | 4.9100%       |
| Required Rate of Return |          |          | 7.7900%       |
| Tax Rate (SD)           | 35.0000% |          |               |

Ave RB \* Weighted Cost of St & LT Debt  
Ave RB \* Weighted Cost of Equity  
(Eq Ret+Bk Depre+Def Tx+ITC-Tax Depre-ADUDC+Avoid Tax)\* T/(1-T)

Per 2012 Step tab  
Dt Ret+Eq Ret+Cur Tax+Bk Depre+Def Tax+ITC+ADUDC+Prop Tax

Northern States Power, a Minnesota corporation  
2013 Step Adjustment  
11230379 PI-Receiving Warehouse - With Actual Costs August 2012

Docket EL12-046  
Revised Work Paper PF21-8 and PF21-9

Demand Prod SD Jur % 5.7712%  
Demand MN Co % 83.8019%  
South Dakota Post I/A 4.8364%

**CWIP (Not Allowed in SD)**

|                  | Total Company |     | Total Company after IA |     | SD Jurisdiction |     |   |
|------------------|---------------|-----|------------------------|-----|-----------------|-----|---|
|                  | BOY           | EOY | BOY                    | EOY | BOY             | EOY |   |
| Production       | -             | -   | -                      | -   | -               | -   |   |
| COSS Adj (000's) | -             | -   | -                      | -   | -               | -   | - |

**Plant**

|                  | Total Company |              | Total Company after IA |              | SD Jurisdiction |            |     |
|------------------|---------------|--------------|------------------------|--------------|-----------------|------------|-----|
|                  | BOY           | EOY          | BOY                    | EOY          | BOY             | EOY        |     |
| Production       | 7,350,714.00  | 7,350,714.00 | 6,160,038.00           | 6,160,038.00 | 355,508.11      | 355,508.11 |     |
| COSS Adj (000's) | 7,351         | 7,351        | 6,160                  | 6,160        | 356             | 356        | 356 |

**Reserve**

|                  | Total Company |            | Total Company after IA |            | SD Jurisdiction |           |    |
|------------------|---------------|------------|------------------------|------------|-----------------|-----------|----|
|                  | BOY           | EOY        | BOY                    | EOY        | BOY             | EOY       |    |
| Production       | 324,018.00    | 324,018.00 | 271,533.24             | 271,533.24 | 15,670.73       | 15,670.73 |    |
| COSS Adj (000's) | 324           | 324        | 272                    | 272        | 16              | 16        | 16 |

**Accumulated Deferred**

|                  | Total Company |              | Total Company after IA |              | SD Jurisdiction |            |     |
|------------------|---------------|--------------|------------------------|--------------|-----------------|------------|-----|
|                  | BOY           | EOY          | BOY                    | EOY          | BOY             | EOY        |     |
| Production       | 2,520,857.00  | 2,520,857.00 | 2,112,526.06           | 2,112,526.06 | 121,918.10      | 121,918.10 |     |
| COSS Adj (000's) | 2,521         | 2,521        | 2,113                  | 2,113        | 122             | 122        | 122 |

**Book Depreciation**

|                  | Total Company |     | Total Company after IA |     | SD Jurisdiction |           |    |
|------------------|---------------|-----|------------------------|-----|-----------------|-----------|----|
|                  | Annual        |     | Annual                 |     | Annual          |           |    |
| Production       | 337,281.37    |     | 282,648.20             |     | -               | 16,312.19 |    |
| COSS Adj (000's) | -             | 337 | -                      | 283 | -               | 16        | 16 |

**Annual Deferred**

|                  | Total Company |      | Total Company after IA |      | SD Jurisdiction |     |     |
|------------------|---------------|------|------------------------|------|-----------------|-----|-----|
|                  | Annual        |      | Annual                 |      | Annual          |     |     |
| Production       | (67,712.97)   |      | (56,744.76)            |      | (3,274.85)      |     |     |
| COSS Adj (000's) | -             | (68) | -                      | (57) | -               | (3) | (3) |

**Tax Depreciation**

|                  | Total Company |     | Total Company after IA |     | SD Jurisdiction |   |   |
|------------------|---------------|-----|------------------------|-----|-----------------|---|---|
|                  | Annual        |     | Annual                 |     | Annual          |   |   |
| Production       | 163,187.47    |     | 136,754.20             |     | 7,892.36        |   |   |
| COSS Adj (000's) | -             | 163 | -                      | 137 | -               | 8 | 8 |

Northern States Power, a Minnesota corporation  
2013 Step Adjustment  
11230379 PI-Receiving Warehouse - With Actual Costs August 2012

Demand Prod SD Jur % 5.7712%  
Demand MN Co % 83.8019%  
South Dakota Post I/A 4.8364%

**AFUDC**

|                  | Total Company<br>Annual | Total Company after IA<br>Annual | SD Jurisdiction<br>Annual |
|------------------|-------------------------|----------------------------------|---------------------------|
| Production       | -                       | -                                | -                         |
| COSS Adj (000's) | -                       | -                                | -                         |

**Avoided Tax**

|                  | Total Company<br>Annual | Total Company after IA<br>Annual | SD Jurisdiction<br>Annual |
|------------------|-------------------------|----------------------------------|---------------------------|
| Production       | (5,757.29)              | (4,824.72)                       | (278.44)                  |
| COSS Adj (000's) | (6)                     | (5)                              | -                         |

**Property Tax**

|                  | Total Company<br>Annual | Total Company after IA<br>Annual | SD Jurisdiction<br>Annual |
|------------------|-------------------------|----------------------------------|---------------------------|
| Production       | 84,533.21               | 70,840.44                        | 4,088.34                  |
| COSS Adj (000's) | 85                      | 71                               | 4                         |

Northern States Power, a Minnesota corporation  
11230379 PI-Receiving Warehouse - With Actual Costs August 2012  
Revenue Requirement Calculation Inputs

| Project Identification Information             |   |                | CWIP/RWIP |                     |            |              |             | Plant In-service |           |           |             | Depreciation Reserve |           |           |                         |             | Tax Depreciation |                    |                              |                             | Deferred Taxes |           |           | RWIP      |           |       |         |        |   |   |   |   |  |  |
|--|---|----------------|-----------|---------------------|------------|--------------|-------------|------------------|-----------|-----------|-------------|----------------------|-----------|-----------|-------------------------|-------------|------------------|--------------------|------------------------------|-----------------------------|----------------|-----------|-----------|-----------|-----------|-------|---------|--------|---|---|---|---|--|--|
| Grandparent or Parent Work Order               | Description                             | Functional Use | Beginning | (CWIP) Expenditures | AFUDC Debt | AFUDC Equity | Closings    | Ending           | Beginning | Additions | Retirements | Ending               | Beginning | Provision | (RWIP) Salvage/ Removal | Retirements | Ending           | Tax Composite (16) | Federal Tax Depreciation (5) | State Tax Depreciation (32) | Avoided Tax    | Beginning | Annual    | Ending    | Beginning | Spend | Closing | Ending |   |   |   |   |  |  |
| <b>As Reported by Capital Asset Accounting</b> |   |                |           |                     |            |              |             |                  |           |           |             |                      |           |           |                         |             |                  |                    |                              |                             |                |           |           |           |           |       |         |        |   |   |   |   |  |  |
| <b>Related Items 2010-2011</b>                 |   |                |           |                     |            |              |             |                  |           |           |             |                      |           |           |                         |             |                  |                    |                              |                             |                |           |           |           |           |       |         |        |   |   |   |   |  |  |
| 11230379                                       | Elec Prod-Nuclear-MN-<br>Prairie Island | Nuclear        |           |                     |            |              |             |                  |           |           |             |                      |           |           |                         |             |                  |                    |                              |                             |                |           |           |           |           |       |         |        |   |   |   |   |  |  |
| 2010   | December                                |                | -         | -                   | -          | -            | -           | -                | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | -         | -         | -         | -         | -     | -       | -      | - | - | - |   |  |  |
| 2011   | January                                 |                | -         | -                   | -          | -            | -           | -                | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | -         | -         | (92)      | (92)      | (184) | -       | -      | - | - | - |   |  |  |
|  | February                                |                | -         | -                   | -          | -            | -           | -                | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | -         | (92)      | (92)      | (184)     | -     | -       | -      | - | - | - |   |  |  |
|  | March                                   |                | -         | -                   | -          | -            | -           | -                | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | -         | (92)      | (92)      | (276)     | -     | -       | -      | - | - | - |   |  |  |
|  | April                                   |                | -         | -                   | -          | -            | -           | -                | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | -         | (276)     | (92)      | (368)     | -     | -       | -      | - | - | - |   |  |  |
|  | May                                     |                | -         | -                   | -          | -            | -           | -                | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | -         | (368)     | (92)      | (460)     | -     | -       | -      | - | - | - |   |  |  |
|  | June                                    |                | -         | -                   | -          | -            | -           | -                | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | -         | (460)     | (92)      | (553)     | -     | -       | -      | - | - | - |   |  |  |
|  | July                                    |                | -         | 2,731               | 3          | 6            | -           | 2,740            | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | 7         | (553)     | (92)      | (645)     | -     | -       | -      | - | - | - |   |  |  |
|  | August                                  |                | 2,740     | 7,200               | 15         | 28           | -           | 9,984            | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | 29        | (645)     | (92)      | (737)     | -     | -       | -      | - | - | - |   |  |  |
|  | September                               |                | 9,984     | 14,035              | 40         | 73           | -           | 24,132           | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | 80        | (737)     | (92)      | (829)     | -     | -       | -      | - | - | - |   |  |  |
|  | October                                 |                | 24,132    | 65,385              | 136        | 249          | -           | 89,902           | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | 265       | (829)     | (92)      | (921)     | -     | -       | -      | - | - | - |   |  |  |
|  | November                                |                | 89,902    | 363,647             | 648        | 1,190        | -           | 455,387          | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | 1,230     | (921)     | (92)      | (1,013)   | -     | -       | -      | - | - | - |   |  |  |
|  | December                                |                | 455,387   | 937,632             | 2,204      | 4,046        | -           | 1,399,269        | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | 4,146     | (1,013)   | (92)      | (1,105)   | -     | -       | -      | - | - | - | - |  |  |
|  | 2011 Total                              |                |           | 1,390,630           | 3,047      | 5,592        | -           | -                | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | -                  | -                            | -                           | -              | 5,757     | (1,105)   | (1,105)   | -         | -     | -       | -      | - | - | - | - |  |  |
|  | 2011 Beg/End Avg                        |                |           |                     |            |              |             | 699,635          |           |           |             | 0                    |           |           |                         |             |                  |                    |                              |                             |                |           |           |           |           |       |         |        |   |   |   |   |  |  |
|  | 2011 13 Mo Avg                          |                |           |                     |            |              |             | 152,417          |           |           |             | 0                    |           |           |                         |             |                  |                    |                              |                             |                |           |           |           |           |       |         |        |   |   |   |   |  |  |
|  | 2011 December                           |                |           |                     |            |              |             | 1,399,269        |           |           |             | -                    |           |           |                         |             |                  |                    |                              |                             |                |           |           |           |           |       |         |        |   |   |   |   |  |  |
| 2012   | January                                 |                | 1,399,269 | 532,410             | 3,464      | 6,577        | -           | 1,941,720        | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | 539,254            | 607,249                      | 121,450                     | 7,216          | (1,105)   | 212,985   | 211,880   | -         | -     | -       | -      | - | - | - | - |  |  |
|  | February                                |                | 1,941,720 | 1,034,366           | 5,185      | 9,921        | -           | 2,991,191        | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | 539,254            | 607,249                      | 121,450                     | 10,279         | 211,880   | 212,985   | 424,865   | -         | -     | -       | -      | - | - | - | - |  |  |
|  | March                                   |                | 2,991,191 | 1,102,371           | 7,230      | 13,736       | -           | 4,114,528        | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | 539,254            | 607,249                      | 121,450                     | 14,551         | 424,865   | 212,985   | 637,849   | -         | -     | -       | -      | - | - | - | - |  |  |
|  | April                                   |                | 4,114,528 | 1,075,056           | 9,675      | 18,485       | -           | 5,217,744        | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | 539,254            | 607,249                      | 121,450                     | 18,679         | 637,849   | 212,985   | 850,834   | -         | -     | -       | -      | - | - | - | - |  |  |
|  | May                                     |                | 5,217,744 | 593,649             | 11,432     | 21,805       | -           | 5,844,629        | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | 539,254            | 607,249                      | 121,450                     | 20,580         | 850,834   | 212,985   | 1,063,819 | -         | -     | -       | -      | - | - | - | - |  |  |
|  | June                                    |                | 5,844,629 | 902,975             | 13,052     | 24,895       | -           | 6,785,550        | -         | -         | -           | -                    | -         | -         | -                       | -           | -                | 539,254            | 607,249                      | 121,450                     | 22,776         | 1,063,819 | 212,985   | 1,276,804 | -         | -     | -       | -      | - | - | - | - |  |  |
|  | July                                    |                | 6,785,550 | 756,447             | 7,425      | 14,163       | (7,563,586) | -                | 7,563,586 | 7,563,586 | 7,563,586   | 262                  | -         | 14,434    | -                       | 14,434      | 539,254          | 607,249            | 121,450                      | 12,122                      | 1,276,804      | 212,985   | 1,489,789 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | August                                  |                | -         | (212,872)           | -          | -            | 212,872     | -                | 7,563,586 | (212,872) | -           | 7,350,714            | 14,434    | 42,950    | -                       | 42,950      | 539,254          | 607,249            | 121,450                      | -                           | 1,489,789      | 212,985   | 1,702,773 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | September                               |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 260                  | 42,950    | -         | 42,950                  | 539,254     | 607,249          | 121,450            | -                            | 1,702,773                   | 212,985        | 1,915,758 | -         | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | October                                 |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 259                  | 71,057    | -         | 71,057                  | 539,254     | 607,249          | 121,450            | -                            | 1,915,758                   | 212,985        | 2,128,743 | -         | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | November                                |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 258                  | 99,164    | -         | 99,164                  | 539,254     | 607,249          | 121,450            | -                            | 2,128,743                   | 212,985        | 2,341,728 | -         | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | December                                |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 257                  | 127,271   | -         | 127,271                 | 539,254     | 607,249          | 121,450            | -                            | 2,341,728                   | 212,985        | 2,554,713 | -         | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | 2012 Total                              |                |           | 5,784,401           | 57,463     | 109,581      | (7,350,714) | -                | 7,350,714 | -         | -           | 3,675,357            | 155,378   | -         | -                       | -           | 77,689           | 6,471,054          | 7,286,991                    | 1,457,398                   | 106,203        | 2,555,818 | 1,276,804 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | 2012 Beg/End Avg                        |                |           |                     |            |              |             | 699,635          |           |           | 3,675,357   |                      |           |           |                         |             | 77,689           |                    |                              |                             |                |           |           | 1,276,804 |           |       |         |        |   |   |   |   |  |  |
|  | 2012 13 Mo Avg                          |                |           |                     |            |              |             | 2,176,510        |           |           | 3,409,012   |                      |           |           |                         |             | 39,250           |                    |                              |                             |                |           |           | 1,276,804 |           |       |         |        |   |   |   |   |  |  |
|  | 2012 December                           |                |           |                     |            |              |             | -                | 7,350,714 |           | 7,350,714   | 256                  | 155,378   | 28,107    | -                       | 155,378     | 13,599           | -                  | 97,160                       | -                           | 2,554,713      | (5,735)   | 2,554,713 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
| 2013   | January                                 |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 255                  | 183,484   | 28,107    | -                       | 183,484     | 13,599           | -                  | 97,160                       | -                           | 2,548,978      | (5,735)   | 2,548,978 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | February                                |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 254                  | 211,591   | 28,107    | -                       | 211,591     | 13,599           | -                  | 97,160                       | -                           | 2,543,243      | (5,735)   | 2,543,243 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | March                                   |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 253                  | 239,698   | 28,107    | -                       | 239,698     | 13,599           | -                  | 97,160                       | -                           | 2,537,508      | (5,735)   | 2,537,508 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | April                                   |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 252                  | 267,805   | 28,107    | -                       | 267,805     | 13,599           | -                  | 97,160                       | -                           | 2,531,773      | (5,735)   | 2,531,773 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | May                                     |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 251                  | 295,912   | 28,107    | -                       | 295,912     | 13,599           | -                  | 97,160                       | -                           | 2,526,038      | (5,735)   | 2,526,038 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | June                                    |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 250                  | 324,018   | 28,107    | -                       | 324,018     | 13,599           | -                  | 97,160                       | -                           | 2,520,304      | (5,735)   | 2,520,304 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | July                                    |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 249                  | 352,125   | 28,107    | -                       | 352,125     | 13,599           | -                  | 97,160                       | -                           | 2,514,569      | (5,735)   | 2,514,569 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | August                                  |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 248                  | 380,232   | 28,107    | -                       | 380,232     | 13,599           | -                  | 97,160                       | -                           | 2,508,834      | (5,735)   | 2,508,834 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | September                               |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 247                  | 408,339   | 28,107    | -                       | 408,339     | 13,599           | -                  | 97,160                       | -                           | 2,503,099      | (5,735)   | 2,503,099 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | October                                 |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 246                  | 436,445   | 28,107    | -                       | 436,445     | 13,599           | -                  | 97,160                       | -                           | 2,497,364      | (5,735)   | 2,497,364 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | November                                |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 245                  | 464,552   | 28,107    | -                       | 464,552     | 13,599           | -                  | 97,160                       | -                           | 2,491,629      | (5,735)   | 2,491,629 | -         | -         | -     | -       | -      | - | - | - | - |  |  |
|  | December                                |                | -         | -                   | -          | -            | -           | -                | 7,350,714 | -         | 7,350,714   | 245                  | 464,552   | 28,107    | -                       | 464,552     | 13,599           | -                  | 97,160                       | -                           | 2,491,629      | (5,735)   | 2,491,629 | -         | -         |       |         |        |   |   |   |   |  |  |