

P1-1

COSS INPUT

TOTAL CO BUSINESS UNIT ALLOCATIONS		Allocator			NSP (MN) Co Totals		Electric Utility		
2011 Actual	\$000's	Source	Utility	Business	Jurisdiction Gas/Elec	****DON'T USE****		BOY	EOY
						BOY	EOY		
<b>Plant In Service</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			13,638,440	13,638,440
Pre-Funded AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(94)	(94)
Nuclear Fuel Update		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			11	11
1148682 BDS5C CT Exhaust Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			11,452	11,452
10386260 PI-ZE Piping System Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			8,293	8,293
10636915 PI-Foxboro H-Line Protection Repl		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			7,101	7,101
11044898 PI-NFPA 805 Fire Model		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			20,489	20,489
11230379 PI-Receiving Warehouse		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			5,806	5,806
11101498 PI-9 TN-40 Casks (30-38)		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			22,417	22,417
11411387 MNGP Appen R Hot Shorts Cble R		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			5,193	5,193
11043842 MNGP Fire PRA Model Tool		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			9,488	9,488
Monticello EPU - 2013		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			250,101	250,101
Sherco 3 HFU		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			17,079	17,079
Sherco 3 Cooling Towers		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			7,288	7,288
PI Steam Generator		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			35,663	35,663
Weather Normalized Allocator		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			(295)	(295)
Rate Rider Adjustment		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			(2,613)	(2,613)
CIAC Not Collected In 2010 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
CIAC Not Collected In 2007 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
New Business CIAC		Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN			-	-
<b>Total Plant In Service</b>								<b>14,035,819</b>	<b>14,035,819</b>
<b>Depreciation Reserve</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			6,704,498	6,704,498
Pre-Funded AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(3)	(3)
1148682 BDS5C CT Exhaust Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(199)	(199)
10386260 PI-ZE Piping System Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			497	497
10636915 PI-Foxboro H-Line Protection Repl		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			178	178
11044898 PI-NFPA 805 Fire Model		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			3,243	3,243
11230379 PI-Receiving Warehouse		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			234	234
11101498 PI-9 TN-40 Casks (30-38)		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			693	693
11411387 MNGP Appen R Hot Shorts Cble R		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			602	602
11043842 MNGP Fire PRA Model Tool		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			1,015	1,015
Steam Production RL Adjustment		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(19,849)	(19,849)
Other Prod RL Adj - Inver Hills, Riverside, Salvage		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			7,056	7,056
Other Prod RL Adj - Blue Lake, Granite City, Key City		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(8,012)	(8,012)
Other Prod RL Adj - MN Valley		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			2,087	2,087
Settlement Depreciation Adjustment		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(18,032)	(18,032)
Monticello EPU - 2013		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			6,944	6,944
Sherco 3 HFU		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			414	414
Sherco 3 Cooling Towers		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			60	60
PI Steam Generator		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(5,496)	(5,496)
Decommissioning Accrual		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT SD			508	508
Weather Normalized Allocator		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			(213)	(213)
Rate Rider Adjustment		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			(55)	(55)
CIAC Not Collected In 2010 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
CIAC Not Collected In 2007 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
New Business CIAC		Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN			-	-
<b>Total Depreciation Reserve</b>								<b>6,676,170</b>	<b>6,676,170</b>
<b>Book Depreciation</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			-	343,655
Pre-Funded AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	(1)
SD AFUDC Adjustment		Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD			-	241
1148682 BDS5C CT Exhaust Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	655
10386260 PI-ZE Piping System Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	400
10636915 PI-Foxboro H-Line Protection Repl		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	332
11044898 PI-NFPA 805 Fire Model		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	4,098
11230379 PI-Receiving Warehouse		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	267
11101498 PI-9 TN-40 Casks (30-38)		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	1,050
11411387 MNGP Appen R Hot Shorts Cble R		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	281
11043842 MNGP Fire PRA Model Tool		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	1,902
Steam Production RL Adjustment		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	(13,232)
Other Prod RL Adj - Inver Hills, Riverside, Salvage		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	4,704
Other Prod RL Adj - Blue Lake, Granite City, Key City		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	(5,342)
Other Prod RL Adj - MN Valley		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	1,392
Settlement Depreciation Adjustment		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	(12,021)
Monticello EPU - 2013		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	14,295
Sherco 3 HFU		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	1,022
Sherco 3 Cooling Towers		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	683
PI Steam Generator		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	1,401
Decommissioning Accrual		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT SD			-	1,015
Rate Rider Adjustment		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			-	(65)
Nuclear Fuel Update		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			-	941
CIAC Not Collected In 2010 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
CIAC Not Collected In 2007 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
New Business CIAC		Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN			-	-
<b>Total Book Depreciation</b>								-	<b>347,673</b>
<b>CWIP</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			839,502	839,502
Pre-Funded AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Remove CWIP		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			(839,502)	(839,502)
<b>Total CWIP</b>								-	-
<b>AFUDC</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			-	60,525
Remove AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	(60,525)
<b>Total AFUDC</b>								-	-

**COSS INPUT**

<b>Accumulated Deferred Income Tax</b>									
Capital Asset Data Feed	Fin Allo Rpt (E-pg9/G-pg7)	DIRECT	DIRECT	DIRECT				1,553,392	1,553,392
Non-Plant Related	Tax Dept/Rate Wkpr	ELEC/GAS	DIRECT	DIRECT	(34,517)	(33,665)		(29,326)	(29,326)
Pre-Funded AFUDC	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-	-
Pre-Funded AFUDC - MISO	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				(97)	(97)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN				-	-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT				25,192	25,192
FAS 106 Conversion to Cash Basis	Rate Dept Wkpr	ELEC	DIRECT	DIRECT				28,219	28,219
Net Operating Loss (NOL)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				(205,248)	(205,248)
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				2,358	2,358
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				1,024	1,024
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				2,286	2,286
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				1,438	1,438
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				1,987	1,987
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				7,963	7,963
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				1,284	1,284
11043842 MNGP Fire PRA Model Tool	Rate Dept Wkpr	ELEC	DIRECT	DIRECT				733	733
Steam Production RL Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				8,091	8,091
Other Prod RL Adj - Inver Hills, Riverside, Salvage	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				(2,876)	(2,876)
Other Prod RL Adj - Blue Lake, Granite City, Key City	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				3,266	3,266
Other Prod RL Adj - MN Valley	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				(851)	(851)
Settlement Depreciation Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				7,350	7,350
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				31,549	31,549
Sherco 3 HFU	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				(208)	(208)
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				1,275	1,275
PI Steam Generator	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				12,780	12,780
Decommissioning Accrual	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT SD				(207)	(207)
Weather Normalized Allocator	Rate Dept Wkpr	ELEC	DIRECT	DIRECT				(12)	(12)
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT				(194)	(194)
CIAC Not Collected in 2010 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN				-	-
CIAC Not Collected in 2007 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN				-	-
New Business CIAC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN				-	-
NQL Tax Items	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				2,510	2,510
<b>Total Accumulated Deferred Income Tax</b>					(34,517)	(33,565)		1,453,668	1,453,668
<b>Deferred Tax Provision</b>									
Capital Asset Data Feed	Fin Allo Rpt (E-pg16/G-pg12)	DIRECT	DIRECT	DIRECT					323,080
Non-Plant Related	Tax Dept/Rate Wkpr	DIRECT	DIRECT	DIRECT			31,887		30,935
Pre-Funded AFUDC	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					-
Pre-Funded AFUDC - MISO	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(162)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN					-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT					3,339
FAS 106 Conversion to Cash Basis	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					73
Net Operating Loss (NOL)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(187,676)
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					10
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(2,038)
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(30)
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					750
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(53)
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					5,356
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(2,261)
11043842 MNGP Fire PRA Model Tool	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					252
Steam Production RL Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					5,393
Other Prod RL Adj - Inver Hills, Riverside, Salvage	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(1,917)
Other Prod RL Adj - Blue Lake, Granite City, Key City	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					2,177
Other Prod RL Adj - MN Valley	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(567)
Settlement Depreciation Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					4,899
ITC Grant Accounting	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(3)
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(18,102)
Sherco 3 HFU	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(417)
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					2,428
PI Steam Generator	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					28,212
Decommissioning Accrual	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT SD					(414)
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					(127)
CIAC Not Collected in 2007 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN					-
New Business CIAC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN					-
NQL Tax Items	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					-
<b>Total Deferred Tax Provision</b>							31,887		193,137
<b>Deferred ITC</b>									
<b>Total Deferred Tax &amp; ITC</b>	Fin Allo Rpt (E-pg17/G-pg13)	DIRECT	DIRECT	DIRECT			31,887		(2,350)
<b>Total Deferred Tax &amp; ITC</b>							31,887		190,787
<b>Tax Additions</b>									
Nuclear Fuel Book Burn	Query / PREF 211	ELEC	NUCLR	DEMAND					112,373
Nuclear Fuel Disposal	Access Query	ELEC	DIRECT	DIRECT					-
Avoided Tax Interest	Fin Allo Rpt (E-pg20/G-pg18)	DIRECT	DIRECT	DIRECT					32,264
11486882 BDS5C CT Exhaust Replacement ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					-
10386260 PI-ZE Piping System Replacement ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(345)
10636915 PI-Foxboro H-Line Protection Repl ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(125)
11044898 PI-NFPA 805 Fire Model ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					-
11230379 PI-Receiving Warehouse ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					-
11101498 PI-9 TN-40 Casks (30-38) ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					647
11411387 MNGP Appen R Hot Shorts Cble R ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(72)
11043842 MNGP Fire PRA Model Tool ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					-
Monticello EPU - 2013 ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(5,239)
Sherco 3 Cooling Towers ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					35
PI Steam Generator ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					6,041
Rate Rider Adj - Avoided Tax Interest	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					(89)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN					-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN					59,808
End of Life Nuclear Fuel Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					-
<b>Total Tax Additions</b>									205,298

**COSS INPUT**

<b>Tax Depreciation &amp; Removal</b>									
Capital Asset Data Feed	Fin Allo Rpt (E-pg17/G-pg15)	DIRECT	DIRECT	DIRECT					1,252,856
Meals & Entertainment & FAS 106 REIMB	Sch M - Tax Dept/Rate Wkpr	LABOR	Glabor/LABOR	DEFAULTS			848		787
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN					-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN					67,996
FAS 106 Conversion to Cash Basis	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					180
Net Operating Loss (NOL)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(412,650)
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					669
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(4,789)
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					183
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					5,935
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					129
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					14,558
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(5,302)
11043842 MNGP Fire PRA Model Tool	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					2,491
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(48,500)
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					6,646
PI Steam Generator	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					73,945
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					(458)
CIAC Not Collected in 2010 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN					-
CIAC Not Collected in 2007 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN					-
New Business CIAC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN					-
NQL Tax Items	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					-
Non-Plant Related	Tax Dept/Rate Wkpr	DIRECT	DIRECT	DIRECT			78,433		76,126
<b>Total Tax Depreciation &amp; Removal</b>							<b>79,281</b>		<b>1,030,803</b>
<b>Tax Credits</b>									
State R&E Credits	Tax Dept	ELEC	DIRECT	DIRECT MN					-
Other State Credits	Tax Dept	DIRECT	DIRECT	DIRECT					-
Federal Production Tax Credit (PTC)	Tax Dept	ELEC	DIRECT	ENERGY					19,404
Rate Rider Adjustment - PTC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					-
Other Federal Credits	Tax Dept	DIRECT	DIRECT	DIRECT					-
<b>Total Tax Credits</b>									<b>19,404</b>
<b>Property Tax</b>									
Property Tax Data Feed	Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT					123,589
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					125
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					103
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					98
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					236
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					87
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					258
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					78
11043842 MNGP Fire PRA Model Tool	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					104
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					3,842
Sherco 3 HFU	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					164
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					-
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					(27)
<b>Total Property Tax</b>									<b>128,737</b>
<b>Prepayment &amp; Other Rate Base</b>									
MI M&S Prepay.xls	Rate Dept Wkpr	DIRECT	DIRECT	DIRECT				18,693	18,693
Hedging	Rate Dept Wkpr	GAS	Gas Dist	DESIGN DAY					
Customer Advances	Rate Dept Wkpr	DIRECT	RET SVR	CUSTOMER	(3,265)	(3,265)		(1,974)	(1,974)
Customer Deposits	Rate Dept Wkpr	DIRECT	RET SVR	DIRECT	(4,113)	(4,113)		(3,338)	(3,338)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN					-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN				61,777	61,777
SD Private Fuel Storage Amortization - 13 mo avg	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD				765	765
SD Rate Case Expense Amortization- 13 mo avg	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD				190	190
SD SO2 Emission Allowance Sales Amortization- 13 mo avg	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD				(157)	(157)
SD Private Fuel Storage Amortization	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD				(260)	(260)
SD Rate Case Expense Amortization	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD				(20)	(20)
SD SO2 Emission Allowance Sales Amortization	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD				47	47
SD Current Year Rate Case Expense Amortization	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD				310	310
SD AFUDC Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD				4,824	4,824
Tax Collections Available	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD				(375)	(375)
Miscellaneous Debits & Credits	Rate Dept Wkpr	DIRECT	DIRECT	DIRECT				4,545	4,545
<b>Total Prepayment &amp; Other</b>								<b>85,027</b>	<b>85,027</b>

P1-4

COSS INPUT

SD JURISDICTION ALLOCATIONS		Allocator			SD Jurisdiction Totals		Electric Utility		
2011 Actual	\$000's	Source	Utility	Business	Jurisdiction Gas/Elec	****DON'T USE****		BOY	EOY
						BOY	EOY		
					DEFAULTS				
<b>Plant In Service</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			797,889	797,889
Pre-Funded AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(5)	(5)
Nuclear Fuel Update		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			1	1
11486882 BDS5C CT Exhaust Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			661	661
10386260 PI-ZE Piping System Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			479	479
10636915 PI-Foxboro H-Line Protection Repl		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			410	410
11044898 PI-NFPA 805 Fire Model		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			1,182	1,182
11230379 PI-Receiving Warehouse		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			335	335
11101498 PI-9 TN-40 Casks (30-38)		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			1,294	1,294
11411387 MNGP Appen R Hot Shorts Cble R		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			300	300
11043842 MNGP Fire PRA Model Tool		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			548	548
Monticello EPU - 2013		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			14,434	14,434
Sherco 3 HFU		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			826	826
Sherco 3 Cooling Towers		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			352	352
PI Steam Generator		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			2,058	2,058
Weather Normalized Allocator		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			(295)	(295)
Rate Rider Adjustment		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			(2,613)	(2,613)
CIAC Not Collected in 2010 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
CIAC Not Collected in 2007 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
New Business CIAC		Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN			-	-
<b>Total Plant In Service</b>								<b>817,856</b>	<b>817,856</b>
<b>Depreciation Reserve</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			390,459	390,459
Pre-Funded AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(12)	(12)
11486882 BDS5C CT Exhaust Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			29	29
10386260 PI-ZE Piping System Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			10	10
10636915 PI-Foxboro H-Line Protection Repl		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			187	187
11044898 PI-NFPA 805 Fire Model		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			13	13
11230379 PI-Receiving Warehouse		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			40	40
11101498 PI-9 TN-40 Casks (30-38)		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			35	35
11411387 MNGP Appen R Hot Shorts Cble R		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			59	59
11043842 MNGP Fire PRA Model Tool		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(1,146)	(1,146)
Steam Production RL Adjustment		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			407	407
Other Prod RL Adj - Inver Hills, Riverside, Salvage		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(462)	(462)
Other Prod RL Adj - Blue Lake, Granite City, Key City		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			120	120
Other Prod RL Adj - MN Valley		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(3,443)	(3,443)
Settlement Depreciation Adjustment		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			401	401
Monticello EPU - 2013		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			20	20
Sherco 3 HFU		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			3	3
Sherco 3 Cooling Towers		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(317)	(317)
PI Steam Generator		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			508	508
Decommissioning Accrual		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT SD			(213)	(213)
Weather Normalized Allocator		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			(55)	(55)
Rate Rider Adjustment		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			-	-
CIAC Not Collected in 2010 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
CIAC Not Collected in 2007 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
New Business CIAC		Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN			-	-
<b>Total Depreciation Reserve</b>								<b>386,643</b>	<b>386,643</b>
<b>Book Depreciation</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT				21,622
Pre-Funded AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
Pre-Funded AFUDC - MISO		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				241
SD AFUDC Adjustment		Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD				38
11486882 BDS5C CT Exhaust Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				23
10386260 PI-ZE Piping System Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				19
10636915 PI-Foxboro H-Line Protection Repl		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				236
11044898 PI-NFPA 805 Fire Model		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				15
11230379 PI-Receiving Warehouse		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				61
11101498 PI-9 TN-40 Casks (30-38)		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				16
11411387 MNGP Appen R Hot Shorts Cble R		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				110
11043842 MNGP Fire PRA Model Tool		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				(764)
Steam Production RL Adjustment		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				271
Other Prod RL Adj - Inver Hills, Riverside, Salvage		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				(308)
Other Prod RL Adj - Blue Lake, Granite City, Key City		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				80
Other Prod RL Adj - MN Valley		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				(2,295)
Settlement Depreciation Adjustment		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				825
Monticello EPU - 2013		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				49
Sherco 3 HFU		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				33
Sherco 3 Cooling Towers		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				81
PI Steam Generator		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				1,015
Decommissioning Accrual		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT SD				(65)
Rate Rider Adjustment		Rate Dept Wkpr	ELEC	DIRECT	DIRECT				54
Nuclear Fuel Update		Rate Dept Wkpr	ELEC	DIRECT	DIRECT				-
CIAC Not Collected in 2010 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN				-
CIAC Not Collected in 2007 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN				-
New Business CIAC		Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN				-
<b>Total Book Depreciation</b>									<b>21,357</b>
<b>CWIP</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			49,684	49,684
Pre-Funded AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Remove CWIP		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			(49,684)	(49,684)
<b>Total CWIP</b>									
<b>AFUDC</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT				3,583
Remove AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				(3,583)
<b>Total AFUDC</b>									

**COSS INPUT**

<b>Accumulated Deferred Income Tax</b>										
Capital Asset Data Feed	Fin Allo Rpt (E-pg9/G-pg7)								92,479	92,479
Non-Plant Related	Tax Dept/Rate Wkpr	ELEC/GAS	DIRECT	DIRECT	DIRECT				(1,722)	(1,722)
Pre-Funded AFUDC	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-	-
Pre-Funded AFUDC - MISO	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				(6)	(6)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT	DIRECT MN				-	-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT	DIRECT				1,440	1,440
FAS 106 Conversion to Cash Basis	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				1,642	1,642
Net Operating Loss (NOL)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				(16,426)	(16,426)
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				136	136
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				59	59
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				132	132
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				83	83
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				115	115
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				460	460
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				74	74
11043842 MNGP Fire PRA Model Tool	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				42	42
Steam Production RL Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				467	467
Other Prod RL Adj - Inver Hills, Riverside, Salvage	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				(166)	(166)
Other Prod RL Adj - Blue Lake, Granite City, Key City	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				188	188
Other Prod RL Adj - MN Valley	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				(49)	(49)
Settlement Depreciation Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				1,405	1,405
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				1,821	1,821
Sherco 3 HFU	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				(10)	(10)
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				62	62
PI Steam Generator	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				738	738
Decommissioning Accrual	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT SD				(207)	(207)
Weather Normalized Allocator	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				(12)	(12)
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				(194)	(194)
CIAC Not Collected in 2010 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT	DIRECT MN				-	-
CIAC Not Collected in 2007 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT	DIRECT MN				-	-
New Business CIAC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT MN				-	-
NQL Tax Items	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-	-
<b>Total Accumulated Deferred Income Tax</b>									<b>82,551</b>	<b>82,551</b>
<b>Deferred Tax Provision</b>										
Capital Asset Data Feed	Fin Allo Rpt (E-pg16/G-pg12)									19,240
Non-Plant Related	Tax Dept/Rate Wkpr	DIRECT	DIRECT	DIRECT	DIRECT					1,799
Pre-Funded AFUDC	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					-
Pre-Funded AFUDC - MISO	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(9)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT	DIRECT MN					-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT	DIRECT					194
FAS 106 Conversion to Cash Basis	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT					4
Net Operating Loss (NOL)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(8,650)
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					1
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(118)
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(2)
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					43
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(3)
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					309
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(131)
11043842 MNGP Fire PRA Model Tool	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT					15
Steam Production RL Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					311
Other Prod RL Adj - Inver Hills, Riverside, Salvage	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(111)
Other Prod RL Adj - Blue Lake, Granite City, Key City	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					126
Other Prod RL Adj - MN Valley	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(33)
Settlement Depreciation Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					936
ITC Grant Accounting	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(3)
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(1,045)
Sherco 3 HFU	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(20)
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					117
PI Steam Generator	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					1,628
Decommissioning Accrual	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT SD					(414)
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(127)
CIAC Not Collected in 2007 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT	DIRECT MN					-
New Business CIAC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT MN					-
NQL Tax Items	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT					-
<b>Total Deferred Tax Provision</b>										<b>14,047</b>
<b>Deferred ITC</b>										<b>(84)</b>
<b>Total Deferred Tax &amp; ITC</b>	Fin Allo Rpt (E-pg17/G-pg13)	DIRECT	DIRECT	DIRECT	DIRECT					<b>13,963</b>
<b>Tax Additions</b>										
Nuclear Fuel Book Burn	Query / PREF 211	ELEC	NUCLR	DEMAND	DEMAND					6,485
Nuclear Fuel Disposal	Access Query	ELEC	DIRECT	DIRECT	DIRECT					-
Avoided Tax Interest	Fin Allo Rpt (E-pg20/G-pg18)	DIRECT	DIRECT	DIRECT	DIRECT					1,922
11486882 BDS5C CT Exhaust Replacement ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					-
10386260 PI-ZE Piping System Replacement ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(20)
10636915 PI-Foxboro H-Line Protection Repl ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(7)
11044898 PI-NFPA 805 Fire Model ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					-
11230379 PI-Receiving Warehouse ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					-
11101498 PI-9 TN-40 Casks (30-38) ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					37
11411387 MNGP Appen R Hot Shorts Cble R ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(4)
11043842 MNGP Fire PRA Model Tool ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					-
Monticello EPU - 2013 ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(302)
Sherco 3 Cooling Towers ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					2
PI Steam Generator ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT					349
Rate Rider Adj - Avoided Tax Interest	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT					(89)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT	DIRECT MN					-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT	DIRECT MN					3,415
End of Life Nuclear Fuel Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT					-
<b>Total Tax Additions</b>										<b>11,788</b>

**COSS INPUT**

<b>Tax Depreciation &amp; Removal</b>							
Capital Asset Data Feed	Fin Allo Rpt (E-pg17/G-pg15)	DIRECT	DIRECT	DIRECT			75,694
Meals & Entertainment & FAS 106 REIMB	Sch M - Tax Dept/Rate Wkpr	LABOR	Glabor/LABOR	DEFAULTS			45
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN			-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN			3,890
FAS 106 Conversion to Cash Basis	Rate Dept Wkpr	ELEC	DIRECT	DIRECT			10
Net Operating Loss (NOL)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(18,546)
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			39
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(276)
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			11
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			343
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			7
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			840
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(306)
11043842 MNGP Fire PRA Model Tool	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			144
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(2,799)
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			321
PI Steam Generator	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			4,267
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT			(458)
CIAC Not Collected in 2010 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-
CIAC Not Collected in 2007 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-
New Business CIAC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN			-
NOL Tax Items	Rate Dept Wkpr	ELEC	DIRECT	DIRECT			-
Non-Plant Related	Tax Dept/Rate Wkpr	DIRECT	DIRECT	DIRECT			4,527
<b>Total Tax Depreciation &amp; Removal</b>							<b>67,753</b>
<b>Tax Credits</b>							
State R&E Credits	Tax Dept	ELEC	DIRECT	DIRECT MN			-
Other State Credits	Tax Dept	DIRECT	DIRECT	DIRECT			-
Federal Production Tax Credit (PTC)	Tax Dept	ELEC	DIRECT	ENERGY			1,097
Rate Rider Adjustment - PTC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT			-
Other Federal Credits	Tax Dept	DIRECT	DIRECT	DIRECT			-
<b>Total Tax Credits</b>							<b>1,097</b>
<b>Property Tax</b>							
Property Tax Data Feed	Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			5,701
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			7
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			6
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			6
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			14
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			4
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			15
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			4
11043842 MNGP Fire PRA Model Tool	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			6
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			227
Sherco 3 HFU	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			8
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT			(27)
<b>Total Property Tax</b>							<b>5,971</b>
<b>Prepayment &amp; Other Rate Base</b>							
MI_M&S_Prepay.xls	Rate Dept Wkpr	DIRECT	DIRECT	DIRECT		1,087	1,087
Hedging	Rate Dept Wkpr	GAS	Gas Dist	DESIGN DAY			
Customer Advances	Rate Dept Wkpr	DIRECT	RET SVR	CUSTOMER		(338)	(338)
Customer Deposits	Rate Dept Wkpr	DIRECT	RET SVR	DIRECT		(201)	(201)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN		-	-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN		3,531	3,531
SD Private Fuel Storage Amortization - 13 mo avg	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD		765	765
SD Rate Case Expense Amortization- 13 mo avg	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD		190	190
SD SO2 Emission Allowance Sales Amortization- 13 mo avg	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD		(157)	(157)
SD Private Fuel Storage Amortization	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD		(260)	(260)
SD Rate Case Expense Amortization	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD		(20)	(20)
SD SO2 Emission Allowance Sales Amortization	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD		47	47
SD Current Year Rate Case Expense Amortization	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD		309	309
SD AFUDC Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD		4,824	4,824
Tax Collections Available	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD		(375)	(375)
Miscellaneous Debits & Credits	Rate Dept Wkpr	DIRECT	DIRECT	DIRECT		241	241
<b>Total Prepayment &amp; Other</b>						<b>9,643</b>	<b>9,643</b>

COSS INPUT

TOTAL CO BUSINESS UNIT ALLOCATIONS		Allocator			NSP (MN) Co Totals		Electric Utility		
2011 Actual	\$000's	Source	Utility	Business	Jurisdiction Gas/Elec	****DON'T USE****		BOY	EOY
					DEFAULTS	BOY	EOY	BOY	EOY
<b>Plant In Service</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			13,638,440	13,638,440
Pre-Funded AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(94)	(94)
Nuclear Fuel Update		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			11	11
11486882 BDS5C CT Exhaust Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
10386260 PI-ZE Piping System Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
10636915 PI-Foxboro H-Line Protection Repl		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11044898 PI-NFPA 805 Fire Model		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11230379 PI-Receiving Warehouse		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11101498 PI-9 TN-40 Casks (30-38)		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11411387 MNGP Appen R Hot Shorts Cble R		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11043842 MNGP Fire PRA Model Tool		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Monticello EPU - 2013		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Sherco 3 HFU		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Sherco 3 Cooling Towers		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
PI Steam Generator		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Weather Normalized Allocator		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			-	-
Rate Rider Adjustment		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			-	-
CIAC Not Collected in 2010 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
CIAC Not Collected in 2007 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
New Business CIAC		Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN			-	-
<b>Total Plant In Service</b>								<b>13,638,357</b>	<b>13,638,357</b>
<b>Depreciation Reserve</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			6,704,498	6,704,498
Pre-Funded AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(3)	(3)
11486882 BDS5C CT Exhaust Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
10386260 PI-ZE Piping System Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
10636915 PI-Foxboro H-Line Protection Repl		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11044898 PI-NFPA 805 Fire Model		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11230379 PI-Receiving Warehouse		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11101498 PI-9 TN-40 Casks (30-38)		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11411387 MNGP Appen R Hot Shorts Cble R		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11043842 MNGP Fire PRA Model Tool		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Steam Production RL Adjustment		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Other Prod RL Adj - Inver Hills, Riverside, Salvage		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Other Prod RL Adj - Blue Lake, Granite City, Key City		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Other Prod RL Adj - MN Valley		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Settlement Depreciation Adjustment		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Monticello EPU - 2013		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Sherco 3 HFU		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Sherco 3 Cooling Towers		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
PI Steam Generator		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Decommissioning Accrual		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT SD			-	-
Weather Normalized Allocator		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			-	-
Rate Rider Adjustment		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			-	-
CIAC Not Collected in 2010 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
CIAC Not Collected in 2007 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
New Business CIAC		Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN			-	-
<b>Total Depreciation Reserve</b>								<b>6,704,495</b>	<b>6,704,495</b>
<b>Book Depreciation</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			-	343,655
Pre-Funded AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	(1)
SD AFUDC Adjustment		Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD			-	241
11486882 BDS5C CT Exhaust Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
10386260 PI-ZE Piping System Replacement		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
10636915 PI-Foxboro H-Line Protection Repl		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11044898 PI-NFPA 805 Fire Model		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11230379 PI-Receiving Warehouse		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11101498 PI-9 TN-40 Casks (30-38)		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11411387 MNGP Appen R Hot Shorts Cble R		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
11043842 MNGP Fire PRA Model Tool		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Steam Production RL Adjustment		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Other Prod RL Adj - Inver Hills, Riverside, Salvage		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Other Prod RL Adj - Blue Lake, Granite City, Key City		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Other Prod RL Adj - MN Valley		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Settlement Depreciation Adjustment		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Monticello EPU - 2013		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Sherco 3 HFU		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Sherco 3 Cooling Towers		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
PI Steam Generator		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Decommissioning Accrual		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT SD			-	-
Rate Rider Adjustment		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			-	-
Nuclear Fuel Update		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			-	941
CIAC Not Collected in 2010 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
CIAC Not Collected in 2007 Rate Case		Rate Dept Wkpr	GAS	DIRECT	DIRECT MN			-	-
New Business CIAC		Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN			-	-
<b>Total Book Depreciation</b>								<b>-</b>	<b>344,836</b>
<b>CWIP</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			839,502	839,502
Pre-Funded AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	-
Remove CWIP		Rate Dept Wkpr	ELEC	DIRECT	DIRECT			(839,502)	(839,502)
<b>Total CWIP</b>								<b>-</b>	<b>-</b>
<b>AFUDC</b>									
Capital Asset Data Feed		Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT			-	60,525
Remove AFUDC		CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			-	(60,525)
<b>Total AFUDC</b>								<b>-</b>	<b>-</b>

PI-8

**COSS INPUT**

<b>Accumulated Deferred Income Tax</b>									
Capital Asset Data Feed	Fin Allo Rpt (E-pg9/G-pg7)	DIRECT	DIRECT	DIRECT				1,553,382	1,553,382
Non-Plant Related	Tax Dept/Rate Wkpr	ELEC/GAS	DIRECT	DIRECT	(34,517)	(33,565)	(29,326)	(29,326)	(29,326)
Pre-Funded AFUDC	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Pre-Funded AFUDC - MISO	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			(97)	(97)	(97)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN					
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT			25,192	25,192	25,192
FAS 106 Conversion to Cash Basis	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					
Net Operating Loss (NOL)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11043842 MNGP Fire PRA Model Tool	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					
Steam Production RL Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Other Prod RL Adj - Inver Hills, Riverside, Salvage	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Other Prod RL Adj - Blue Lake, Granite City, Key City	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Other Prod RL Adj - MN Valley	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Settlement Depreciation Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Sherco 3 HFU	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
PI Steam Generator	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Decommissioning Accrual	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT SD					
Weather Normalized Allocator	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					
CIAC Not Collected in 2010 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN					
CIAC Not Collected in 2007 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN					
New Business CIAC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN					
NQL Tax Items	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT			2,510	2,510	2,510
<b>Total Accumulated Deferred Income Tax</b>					<b>(34,517)</b>	<b>(33,565)</b>	<b>1,551,661</b>	<b>1,551,661</b>	<b>1,551,661</b>
<b>Deferred Tax Provision</b>									
Capital Asset Data Feed	Fin Allo Rpt (E-pg16/G-pg12)	DIRECT	DIRECT	DIRECT					323,080
Non-Plant Related	Tax Dept/Rate Wkpr	DIRECT	DIRECT	DIRECT		31,887			30,935
Pre-Funded AFUDC	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Pre-Funded AFUDC - MISO	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(162)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN					
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT					3,339
FAS 106 Conversion to Cash Basis	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					
Net Operating Loss (NOL)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11043842 MNGP Fire PRA Model Tool	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					
Steam Production RL Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Other Prod RL Adj - Inver Hills, Riverside, Salvage	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Other Prod RL Adj - Blue Lake, Granite City, Key City	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Other Prod RL Adj - MN Valley	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Settlement Depreciation Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
ITC Grant Accounting	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					(3)
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Sherco 3 HFU	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
PI Steam Generator	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Decommissioning Accrual	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT SD					
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					
CIAC Not Collected in 2007 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN					
New Business CIAC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN					
NQL Tax Items	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					
<b>Total Deferred Tax Provision</b>						<b>31,887</b>			<b>357,189</b>
<b>Deferred ITC</b>	<b>Fin Allo Rpt (E-pg17/G-pg13)</b>	<b>DIRECT</b>	<b>DIRECT</b>	<b>DIRECT</b>					<b>(2,350)</b>
<b>Total Deferred Tax &amp; ITC</b>						<b>31,887</b>			<b>354,839</b>
<b>Tax Additions</b>									
Nuclear Fuel Book Burn	Query / PREF 211	ELEC	NUCLR	DEMAND					112,373
Nuclear Fuel Disposal	Access Query	ELEC	DIRECT	DIRECT					
Avoided Tax Interest	Fin Allo Rpt (E-pg20/G-pg18)	DIRECT	DIRECT	DIRECT					32,264
11486882 BDS5C CT Exhaust Replacement ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
10386260 PI-ZE Piping System Replacement ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
10636915 PI-Foxboro H-Line Protection Repl ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11044898 PI-NFPA 805 Fire Model ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11230379 PI-Receiving Warehouse ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11101498 PI-9 TN-40 Casks (30-38) ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11411387 MNGP Appen R Hot Shorts Cble R ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
11043842 MNGP Fire PRA Model Tool ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Monticello EPU - 2013 ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Sherco 3 Cooling Towers ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
PI Steam Generator ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT					
Rate Rider Adj - Avoided Tax Interest	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN					
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN					59,808
End of Life Nuclear Fuel Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT					
<b>Total Tax Additions</b>									<b>204,445</b>



**COSS INPUT**

Tax Depreciation & Removal		Fin Allo Rpt (E-pg17/G-pg15)	DIRECT	DIRECT	DIRECT				
Capital Asset Data Feed									1,252,856
Meals & Entertainment & FAS 106 REIMB	Sch M - Tax Dept/Rate Wkpr		LABOR	Glabor/LABOR	DEFAULTS		848		787
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr		ELEC	NUCLR	DIRECT MN				-
Nuclear Outage Amortization	Rate Dept Wkpr		ELEC	NUCLR	DIRECT MN				67,996
FAS 106 Conversion to Cash Basis	Rate Dept Wkpr		ELEC	DIRECT	DIRECT				-
Net Operating Loss (NOL)	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11043842 MNGP Fire PRA Model Tool	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Monticello EPU - 2013	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Sherco 3 Cooling Towers	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
PI Steam Generator	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Rate Rider Adjustment	Rate Dept Wkpr		ELEC	DIRECT	DIRECT				-
CIAC Not Collected in 2010 Rate Case	Rate Dept Wkpr		GAS	DIRECT	DIRECT MN				-
CIAC Not Collected in 2007 Rate Case	Rate Dept Wkpr		GAS	DIRECT	DIRECT MN				-
New Business CIAC	Rate Dept Wkpr		ELEC	DIRECT	DIRECT MN				-
NQL Tax Items	Rate Dept Wkpr		ELEC	DIRECT	DIRECT				-
Non-Plant Related	Tax Dept/Rate Wkpr		DIRECT	DIRECT	DIRECT		78,433		76,126
<b>Total Tax Depreciation &amp; Removal</b>							<b>79,281</b>		<b>1,397,765</b>
<b>Tax Credits</b>									
State R&E Credits	Tax Dept		ELEC	DIRECT	DIRECT MN				-
Other State Credits	Tax Dept		DIRECT	DIRECT	DIRECT				-
Federal Production Tax Credit (PTC)	Tax Dept		ELEC	DIRECT	ENERGY				19,404
Rate Rider Adjustment - PTC	Rate Dept Wkpr		ELEC	DIRECT	DIRECT				-
Other Federal Credits	Tax Dept		DIRECT	DIRECT	DIRECT				-
<b>Total Tax Credits</b>									<b>19,404</b>
<b>Property Tax</b>									
Property Tax Data Feed	Fin Allo Rpt-pg 2		DIRECT	DIRECT	DIRECT				123,589
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11043842 MNGP Fire PRA Model Tool	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Monticello EPU - 2013	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Sherco 3 HFU	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Sherco 3 Cooling Towers	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Rate Rider Adjustment	Rate Dept Wkpr		ELEC	DIRECT	DIRECT				-
<b>Total Property Tax</b>									<b>123,589</b>
<b>Prepayment &amp; Other Rate Base<sup>1</sup></b>									
M1 M&S Prepay.xls	Rate Dept Wkpr		DIRECT	DIRECT	DIRECT			18,693	18,693
Hedging	Rate Dept Wkpr		GAS	Gas Dist	DESIGN DAY				-
Customer Advances	Rate Dept Wkpr		DIRECT	RET SVR	CUSTOMER	(3,265)	(3,265)	(1,974)	(1,974)
Customer Deposits	Rate Dept Wkpr		DIRECT	RET SVR	DIRECT	(4,113)	(4,113)	(3,338)	(3,338)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr		ELEC	NUCLR	DIRECT MN				-
Nuclear Outage Amortization	Rate Dept Wkpr		ELEC	NUCLR	DIRECT MN			61,777	61,777
SD Private Fuel Storage Amortization - 13 mo avg	Rate Dept Wkpr		ELEC	DIRECT	DIRECT SD			765	765
SD Rate Case Expense Amortization- 13 mo avg	Rate Dept Wkpr		ELEC	DIRECT	DIRECT SD			190	190
SD SO2 Emission Allowance Sales Amortization- 13 mo avg	Rate Dept Wkpr		ELEC	DIRECT	DIRECT SD			(157)	(157)
SD Private Fuel Storage Amortization	Rate Dept Wkpr		ELEC	DIRECT	DIRECT SD				-
SD Rate Case Expense Amortization	Rate Dept Wkpr		ELEC	DIRECT	DIRECT SD				-
SD SO2 Emission Allowance Sales Amortization	Rate Dept Wkpr		ELEC	DIRECT	DIRECT SD				-
SD Current Year Rate Case Expense Amortization	Rate Dept Wkpr		ELEC	DIRECT	DIRECT SD				-
SD AFUDC Adjustment	Rate Dept Wkpr		ELEC	DIRECT	DIRECT SD			4,824	4,824
Tax Collections Available	Rate Dept Wkpr		ELEC	DIRECT	DIRECT SD				-
Miscellaneous Debits & Credits	Rate Dept Wkpr		DIRECT	DIRECT	DIRECT			4,545	4,545
<b>Total Prepayment &amp; Other</b>								<b>85,325</b>	<b>85,325</b>

**COSS INPUT**

SD JURISDICTION ALLOCATIONS		Allocator			SD Jurisdiction Totals		Electric Utility		
2011 Actual	\$000's	Source	Utility	Business	Jurisdiction Gas/Elec	****DON'T USE****		BOY	EOY
						BOY	EOY		
Plant In Service					DEFAULTS				
Capital Asset Data Feed	Fin Allo Rpt-pg 2		DIRECT	DIRECT	DIRECT			797,889	797,889
Pre-Funded AFUDC	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			(5)	(5)
Nuclear Fuel Update	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			1	1
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
11043842 MNGP Fire PRA Model Tool	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Monticello EPU - 2013	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Sherco 3 HFU	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Sherco 3 Cooling Towers	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
PI Steam Generator	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Weather Normalized Allocator	Rate Dept Wkpr		ELEC	DIRECT	DIRECT			-	-
Rate Rider Adjustment	Rate Dept Wkpr		ELEC	DIRECT	DIRECT			-	-
CIAC Not Collected In 2010 Rate Case	Rate Dept Wkpr		GAS	DIRECT	DIRECT MN			-	-
CIAC Not Collected In 2007 Rate Case	Rate Dept Wkpr		GAS	DIRECT	DIRECT MN			-	-
New Business CIAC	Rate Dept Wkpr		ELEC	DIRECT	DIRECT MN			-	-
<b>Total Plant In Service</b>								<b>797,885</b>	<b>797,885</b>
<b>Depreciation Reserve</b>									
Capital Asset Data Feed	Fin Allo Rpt-pg 2		DIRECT	DIRECT	DIRECT			390,459	390,459
Pre-Funded AFUDC	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
11043842 MNGP Fire PRA Model Tool	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Steam Production RL Adjustment	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Other Prod RL Adj - Inver Hills, Riverside, Salvage	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Other Prod RL Adj - Blue Lake, Granite City, Key City	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Other Prod RL Adj - MN Valley	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Settlement Depreciation Adjustment	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Monticello EPU - 2013	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Sherco 3 HFU	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Sherco 3 Cooling Towers	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
PI Steam Generator	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Decommissioning Accrual	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT SD			-	-
Weather Normalized Allocator	Rate Dept Wkpr		ELEC	DIRECT	DIRECT			-	-
Rate Rider Adjustment	Rate Dept Wkpr		ELEC	DIRECT	DIRECT			-	-
CIAC Not Collected In 2010 Rate Case	Rate Dept Wkpr		GAS	DIRECT	DIRECT MN			-	-
CIAC Not Collected In 2007 Rate Case	Rate Dept Wkpr		GAS	DIRECT	DIRECT MN			-	-
New Business CIAC	Rate Dept Wkpr		ELEC	DIRECT	DIRECT MN			-	-
<b>Total Depreciation Reserve</b>								<b>390,459</b>	<b>390,459</b>
<b>Book Depreciation</b>									
Capital Asset Data Feed	Fin Allo Rpt-pg 2		DIRECT	DIRECT	DIRECT				21,622
Pre-Funded AFUDC	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Pre-Funded AFUDC - MISO	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
SD AFUDC Adjustment	Rate Dept Wkpr		ELEC	DIRECT	DIRECT SD				241
11486882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
11043842 MNGP Fire PRA Model Tool	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Steam Production RL Adjustment	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Other Prod RL Adj - Inver Hills, Riverside, Salvage	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Other Prod RL Adj - Blue Lake, Granite City, Key City	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Other Prod RL Adj - MN Valley	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Settlement Depreciation Adjustment	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Monticello EPU - 2013	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Sherco 3 HFU	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Sherco 3 Cooling Towers	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
PI Steam Generator	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				-
Decommissioning Accrual	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT SD				-
Rate Rider Adjustment	Rate Dept Wkpr		ELEC	DIRECT	DIRECT				-
Nuclear Fuel Update	Rate Dept Wkpr		ELEC	DIRECT	DIRECT				54
CIAC Not Collected In 2010 Rate Case	Rate Dept Wkpr		GAS	DIRECT	DIRECT MN				-
CIAC Not Collected In 2007 Rate Case	Rate Dept Wkpr		GAS	DIRECT	DIRECT MN				-
New Business CIAC	Rate Dept Wkpr		ELEC	DIRECT	DIRECT MN				-
<b>Total Book Depreciation</b>									<b>21,917</b>
<b>CWIP</b>									
Capital Asset Data Feed	Fin Allo Rpt-pg 2		DIRECT	DIRECT	DIRECT			49,684	49,684
Pre-Funded AFUDC	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Pre-Funded AFUDC - MISO	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT			-	-
Remove CWIP	Rate Dept Wkpr		ELEC	DIRECT	DIRECT			(49,684)	(49,684)
<b>Total CWIP</b>								<b>-</b>	<b>-</b>
<b>AFUDC</b>									
Capital Asset Data Feed	Fin Allo Rpt-pg 2		DIRECT	DIRECT	DIRECT				3,583
Remove AFUDC	CAA/Rate Wkpr		ELEC	DIRECT	DIRECT				(3,583)
<b>Total AFUDC</b>								<b>-</b>	<b>-</b>

**COSS INPUT**

<u>Accumulated Deferred Income Tax</u>									
Capital Asset Data Feed	Fin Allo Rpt (E-pg9/G-pg7)								
Non-Plant Related	Tax Dept/Rate Wkpr	ELEC/GAS	DIRECT	DIRECT	DIRECT				92,479
Pre-Funded AFUDC	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				(1,722)
Pre-Funded AFUDC - MISO	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				(6)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN	DIRECT MN				
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT	DIRECT			1,440	1,440
FAS 106 Conversion to Cash Basis	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
Net Operating Loss (NOL)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
11486882 BDS SC CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
11043842 MNGP Fire PRA Model Tool	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
Steam Production RL Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
Other Prod RL Adj - Inver Hills, Riverside,Salvage	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
Other Prod RL Adj - Blue Lake, Granite City,Key City	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
Other Prod RL Adj - MN Valley	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
Settlement Depreciation Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
Sherco 3 HFU	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
PI Steam Generator	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
Decommissioning Accrual	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT SD				
Weather Normalized Allocator	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
CIAC Not Collected in 2010 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN	DIRECT MN				
CIAC Not Collected in 2007 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN	DIRECT MN				
New Business CIAC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN	DIRECT MN				
NQL Tax Items	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				
<b>Total Accumulated Deferred Income Tax</b>									<b>92,191</b>
									<b>92,191</b>
<u>Deferred Tax Provision</u>									
Capital Asset Data Feed	Fin Allo Rpt (E-pg16/G-pg12)				DIRECT				19,240
Non-Plant Related	Tax Dept/Rate Wkpr	DIRECT	DIRECT	DIRECT	DIRECT				1,799
Pre-Funded AFUDC	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Pre-Funded AFUDC - MISO	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				(9)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN	DIRECT MN				-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT	DIRECT			194	-
FAS 106 Conversion to Cash Basis	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Net Operating Loss (NOL)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
11486882 BDS SC CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
11043842 MNGP Fire PRA Model Tool	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Steam Production RL Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Other Prod RL Adj - Inver Hills, Riverside,Salvage	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Other Prod RL Adj - Blue Lake, Granite City,Key City	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Other Prod RL Adj - MN Valley	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Settlement Depreciation Adjustment	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
ITC Grant Accounting	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				(3)
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Sherco 3 HFU	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
PI Steam Generator	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Decommissioning Accrual	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT SD				-
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
CIAC Not Collected in 2007 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN	DIRECT MN				-
New Business CIAC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN	DIRECT MN				-
NQL Tax Items	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
<b>Total Deferred Tax Provision</b>									<b>21,221</b>
<b>Deferred ITC</b>	Fin Allo Rpt (E-pg17/G-pg13)	DIRECT	DIRECT	DIRECT	DIRECT				<b>(84)</b>
<b>Total Deferred Tax &amp; ITC</b>									<b>21,137</b>
<u>Tax Additions</u>									
Nuclear Fuel Book Burn	Query / PREF 211	ELEC	NUCLR	DEMAND	DEMAND				6,485
Nuclear Fuel Disposal	Access Query	ELEC	DIRECT	DIRECT	DIRECT				-
Avoided Tax Interest	Fin Allo Rpt (E-pg20/G-pg18)	DIRECT	DIRECT	DIRECT	DIRECT				1,922
11486882 BDS SC CT Exhaust Replacement ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
10386260 PI-ZE Piping System Replacement ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
10636915 PI-Foxboro H-Line Protection Repl ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
11044898 PI-NFPA 805 Fire Model ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
11230379 PI-Receiving Warehouse ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
11101498 PI-9 TN-40 Casks (30-38) ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
11411387 MNGP Appen R Hot Shorts Cble R ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
11043842 MNGP Fire PRA Model Tool ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Monticello EPU - 2013 ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Sherco 3 Cooling Towers ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
PI Steam Generator ATI	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Rate Rider Adj - Avoided Tax Interest	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN	DIRECT MN				-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN	DIRECT MN			3,415	-
End of Life Nuclear Fuel Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT	DIRECT				-
<b>Total Tax Additions</b>									<b>11,822</b>

**COSS INPUT**

<b>Tax Depreciation &amp; Removal</b>								
Capital Asset Data Feed	Fin Allo Rpt (E-pg17/G-pg15)	DIRECT	DIRECT	DIRECT				75,694
Meals & Entertainment & FAS 106 REIMB	Sch M - Tax Dept/Rate Wkpr	LABOR	Glabor/LABOR	DEFAULTS				45
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN				-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN				3,890
FAS 106 Conversion to Cash Basis	Rate Dept Wkpr	ELEC	DIRECT	DIRECT				-
Net Operating Loss (NOL)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
11466882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
11043842 MNGP Fire PRA Model Tool	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
PI Steam Generator	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT				-
CIAC Not Collected in 2010 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN				-
CIAC Not Collected in 2007 Rate Case	Rate Dept Wkpr	GAS	DIRECT	DIRECT MN				-
New Business CIAC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT MN				-
NQL Tax Items	Rate Dept Wkpr	ELEC	DIRECT	DIRECT				-
Non-Plant Related	Tax Dept/Rate Wkpr	DIRECT	DIRECT	DIRECT				4,527
<b>Total Tax Depreciation &amp; Removal</b>								<b>84,155</b>
<b>Tax Credits</b>								
State R&E Credits	Tax Dept	ELEC	DIRECT	DIRECT MN				-
Other State Credits	Tax Dept	DIRECT	DIRECT	DIRECT				-
Federal Production Tax Credit (PTC)	Tax Dept	ELEC	DIRECT	ENERGY				1,097
Rate Rider Adjustment - PTC	Rate Dept Wkpr	ELEC	DIRECT	DIRECT				-
Other Federal Credits	Tax Dept	DIRECT	DIRECT	DIRECT				-
<b>Total Tax Credits</b>								<b>1,097</b>
<b>Property Tax</b>								
Property Tax Data Feed	Fin Allo Rpt-pg 2	DIRECT	DIRECT	DIRECT				5,701
11466882 BDS5C CT Exhaust Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
10386260 PI-ZE Piping System Replacement	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
10636915 PI-Foxboro H-Line Protection Repl	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
11044898 PI-NFPA 805 Fire Model	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
11230379 PI-Receiving Warehouse	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
11101498 PI-9 TN-40 Casks (30-38)	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
11411387 MNGP Appen R Hot Shorts Cble R	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
11043842 MNGP Fire PRA Model Tool	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
Monticello EPU - 2013	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
Sherco 3 HFU	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
Sherco 3 Cooling Towers	CAA/Rate Wkpr	ELEC	DIRECT	DIRECT				-
Rate Rider Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT				-
<b>Total Property Tax</b>								<b>5,701</b>
<b>Prepayment &amp; Other Rate Base</b>								
MI_M&S_Prepay.xls	Rate Dept Wkpr	DIRECT	DIRECT	DIRECT			1,087	1,087
Hedging	Rate Dept Wkpr	GAS	Gas Dist	DESIGN DAY				
Customer Advances	Rate Dept Wkpr	DIRECT	RET SVR	CUSTOMER			(338)	(338)
Customer Deposits	Rate Dept Wkpr	DIRECT	RET SVR	DIRECT			(201)	(201)
Deferred Revenues - Nuclear Outage Costs	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN			-	-
Nuclear Outage Amortization	Rate Dept Wkpr	ELEC	NUCLR	DIRECT MN			3,531	3,531
SD Private Fuel Storage Amortization - 13 mo avg	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD			765	765
SD Rate Case Expense Amortization- 13 mo avg	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD			190	190
SD SO2 Emission Allowance Sales Amortization- 13 mo avg	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD			(157)	(157)
SD Private Fuel Storage Amortization	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD			-	-
SD Rate Case Expense Amortization	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD			-	-
SD SO2 Emission Allowance Sales Amortization	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD			-	-
SD Current Year Rate Case Expense Amortization	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD			-	-
SD AFUDC Adjustment	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD			4,824	4,824
Tax Collections Available	Rate Dept Wkpr	ELEC	DIRECT	DIRECT SD			-	-
Miscellaneous Debits & Credits	Rate Dept Wkpr	DIRECT	DIRECT	DIRECT			241	241
<b>Total Prepayment &amp; Other</b>							<b>9,942</b>	<b>9,942</b>

# 13-Month Average-Bridge 2011

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class	Adjustment												13mo Avg/ AnnualTotal	
	Functional Use	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov		Dec
<b>PLANT IN SERVICE</b>														
<b>Production</b>														
<b>Fuel - Nuclear</b>														
	\$1,704,756	\$1,774,523	\$1,774,522	\$1,822,900	\$1,822,770	\$1,822,772	\$1,823,124	\$1,823,273	\$1,823,273	\$1,823,272	\$1,823,273	\$1,823,273	\$1,852,790	\$1,808,809
<b>Photovoltaic</b>														
\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306
<b>Photovoltaic Removal</b>														
(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)
<b>Production</b>														
\$5,881,045	\$5,885,987	\$5,887,510	\$5,889,305	\$5,904,687	\$6,088,967	\$6,103,549	\$6,131,584	\$6,159,159	\$6,198,647	\$6,208,936	\$6,216,644	\$6,294,231	\$6,065,404	
<b>Total Production</b>														
\$7,585,802	\$7,660,509	\$7,662,032	\$7,712,205	\$7,727,457	\$7,911,738	\$7,926,674	\$7,954,857	\$7,982,432	\$8,021,919	\$8,032,209	\$8,039,916	\$8,147,021	\$7,874,213	
<b>Transmission</b>														
<b>Bulk Transmission</b>														
\$1,746,956	\$1,733,105	\$1,740,469	\$1,747,883	\$1,755,609	\$1,778,604	\$1,793,221	\$1,800,688	\$1,802,994	\$1,809,919	\$1,855,150	\$1,862,079	\$1,905,540	\$1,794,786	
<b>Direct Assignments</b>														
\$2,377	\$2,378	\$2,368	\$2,368	\$2,368	\$2,368	\$2,368	\$2,368	\$2,368	\$2,368	\$2,368	\$2,368	\$2,368	\$1,941	\$2,337
<b>Generation Step-up</b>														
\$74,825	\$73,254	\$73,268	\$73,273	\$73,379	\$72,707	\$72,774	\$72,775	\$72,767	\$72,774	\$72,774	\$72,776	\$72,776	\$72,776	\$73,086
<b>Total Transmission</b>														
\$1,824,159	\$1,808,738	\$1,816,105	\$1,823,524	\$1,831,357	\$1,853,679	\$1,868,363	\$1,875,832	\$1,878,130	\$1,885,061	\$1,930,293	\$1,937,223	\$1,980,257	\$1,870,209	
<b>Distribution</b>														
<b>Bulk Transmission</b>														
\$1,659	\$1,659	\$1,659	\$1,659	\$1,659	\$1,659	\$1,659	\$1,659	\$1,659	\$1,659	\$1,659	\$1,659	\$1,659	\$1,670	\$1,660
<b>Direct Assignments</b>														
\$14,916	\$14,918	\$14,920	\$14,920	\$15,187	\$15,187	\$15,187	\$15,187	\$15,187	\$15,187	\$15,187	\$15,607	\$15,634	\$15,763	\$15,215

P1-13

# 13-Month Average-Bridge 2011

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class	Adjustment												13mo Avg/ AnnualTotal	
Functional Use	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	
<b>Distribution</b>	\$476,666	\$477,104	\$476,784	\$478,139	\$476,842	\$477,453	\$481,167	\$492,653	\$494,374	\$500,418	\$501,402	\$506,513	\$509,176	\$488,361
<b>Generation Step-up</b>	\$3,531	\$3,531	\$3,531	\$3,531	\$3,531	\$3,531	\$3,531	\$3,531	\$3,531	\$3,531	\$3,531	\$3,531	\$3,531	\$3,531
<b>Held for Future Use</b>	\$660	\$660	\$660	\$667	\$667	\$667	\$660	\$660	\$660	\$660	\$660	\$660	\$660	\$661
<b>Held for Future Use</b>	(\$660)	(\$660)	(\$660)	(\$667)	(\$667)	(\$667)	(\$660)	(\$660)	(\$660)	(\$660)	(\$660)	(\$660)	(\$660)	(\$661)
<b>Lines - Overhead</b>	\$638,483	\$639,163	\$640,334	\$642,088	\$644,512	\$645,760	\$650,956	\$652,525	\$651,699	\$655,662	\$658,425	\$659,717	\$660,297	\$649,202
<b>Lines - Underground</b>	\$1,065,137	\$1,067,748	\$1,071,822	\$1,073,997	\$1,080,720	\$1,084,773	\$1,092,508	\$1,096,145	\$1,099,826	\$1,104,499	\$1,107,843	\$1,110,638	\$1,112,643	\$1,089,869
<b>Meters</b>	\$115,251	\$115,442	\$115,783	\$116,084	\$116,205	\$116,474	\$116,777	\$117,028	\$117,316	\$117,639	\$117,831	\$118,379	\$118,463	\$116,821
<b>Saver Switches</b>	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705
<b>Saver Switches</b>	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)
<b>Services</b>	\$268,185	\$268,275	\$268,471	\$268,335	\$268,364	\$268,687	\$268,354	\$268,763	\$268,524	\$267,037	\$267,449	\$267,072	\$267,454	\$268,075
<b>Street Lighting</b>	\$51,473	\$51,592	\$51,660	\$51,743	\$51,864	\$51,946	\$52,081	\$52,209	\$53,037	\$53,236	\$53,237	\$53,416	\$53,414	\$52,377
<b>Transformers &amp; Capacitors</b>	\$372,466	\$374,414	\$375,882	\$378,553	\$380,876	\$382,762	\$384,578	\$384,582	\$386,371	\$387,461	\$389,353	\$390,369	\$389,980	\$382,896
<b>Total Distribution</b>	\$3,007,768	\$3,013,844	\$3,020,846	\$3,029,048	\$3,039,758	\$3,048,231	\$3,066,798	\$3,084,281	\$3,091,523	\$3,106,329	\$3,116,336	\$3,126,926	\$3,132,390	\$3,068,006

General

P1-14

# 13-Month Average-Bridge 2011

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class	Adjustment												13mo Avg/ AnnualTotal		
	Functional Use	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov		Dec	Jan
<b>Computer Software</b>															
	\$97,461	\$97,459	\$97,460	\$97,482	\$97,482	\$97,481	\$125,172	\$125,189	\$127,804	\$128,937	\$131,090	\$131,197	\$131,917	\$114,318	
<b>Motor Vehicles</b>															
	\$62,020	\$62,519	\$62,869	\$63,407	\$63,605	\$63,796	\$63,473	\$65,776	\$65,957	\$66,159	\$68,443	\$69,326	\$70,491	\$65,219	
<b>Network Equipment</b>															
	\$16,865	\$16,865	\$16,906	\$17,017	\$17,024	\$17,047	\$17,047	\$17,047	\$11,826	\$11,826	\$11,826	\$11,826	\$12,150	\$15,021	
<b>Office Furniture &amp; Equip</b>															
	\$24,218	\$24,345	\$24,347	\$24,359	\$24,359	\$24,395	\$24,382	\$24,382	\$22,102	\$22,151	\$22,151	\$22,151	\$22,857	\$23,554	
<b>Other</b>															
	\$76,404	\$77,410	\$77,814	\$78,983	\$79,620	\$79,779	\$81,052	\$82,567	\$79,432	\$79,793	\$80,055	\$79,601	\$85,035	\$79,811	
<b>Structures</b>															
	\$58,898	\$59,027	\$59,115	\$59,115	\$59,115	\$59,109	\$59,110	\$59,031	\$59,045	\$59,085	\$59,172	\$59,191	\$59,180	\$59,092	
<b>Tele Communications</b>															
	\$26,525	\$26,604	\$26,607	\$26,624	\$27,549	\$27,580	\$27,616	\$27,631	\$27,419	\$27,488	\$27,505	\$27,779	\$27,727	\$27,281	
<b>Total General</b>															
	\$362,389	\$364,228	\$365,119	\$366,988	\$368,756	\$369,187	\$397,850	\$401,623	\$393,585	\$395,439	\$400,241	\$401,071	\$409,358	\$384,295	
<b>Common</b>															
<b>Computer Software</b>															
	\$232,985	\$233,155	\$234,230	\$234,297	\$236,869	\$239,512	\$240,964	\$242,292	\$243,754	\$243,844	\$244,007	\$244,115	\$249,203	\$239,941	
<b>Motor Vehicles</b>															
	\$8,581	\$8,756	\$8,782	\$8,794	\$8,794	\$8,794	\$8,536	\$8,557	\$8,647	\$8,648	\$8,724	\$8,724	\$8,833	\$8,706	
<b>Network Equipment</b>															
	\$54,478	\$54,649	\$54,727	\$54,811	\$54,831	\$56,021	\$56,171	\$56,406	\$39,749	\$41,289	\$41,636	\$40,919	\$42,055	\$49,826	
<b>Office Furniture &amp; Equip</b>															
	\$29,031	\$29,133	\$29,222	\$29,378	\$29,379	\$29,381	\$29,381	\$29,381	\$29,213	\$29,334	\$29,334	\$29,022	\$28,926	\$29,240	
<b>Other</b>															
	\$7,478	\$7,500	\$7,502	\$7,516	\$7,587	\$7,603	\$7,892	\$7,892	\$7,438	\$7,476	\$7,488	\$7,500	\$8,419	\$7,638	

01-15

13-Month Average-Bridge 2011

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class	Adjustment												13mo Avg/ AnnualTotal	
	Functional Use	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov		Dec
<b>Structures</b>														
	\$96,233	\$96,554	\$96,726	\$97,181	\$97,219	\$97,218	\$97,298	\$97,377	\$97,377	\$97,377	\$101,273	\$101,885	\$107,330	\$98,542
<b>Tele Communications</b>														
	\$9,275	\$9,275	\$9,275	\$9,262	\$9,262	\$9,262	\$9,262	\$9,262	\$5,874	\$5,874	\$5,874	\$4,981	\$4,981	\$7,824
<b>Total Common</b>														
	\$438,061	\$439,021	\$440,465	\$441,240	\$443,941	\$447,791	\$449,503	\$451,166	\$432,051	\$433,842	\$438,337	\$437,146	\$449,747	\$441,716
<b>Total PLANT IN SERVICE</b>														
	\$13,218,179	\$13,286,341	\$13,304,567	\$13,373,005	\$13,411,269	\$13,630,627	\$13,709,189	\$13,767,759	\$13,777,721	\$13,842,590	\$13,917,415	\$13,942,282	\$14,118,773	\$13,638,440

P1-16





13-Month Average-Bridge 2011

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class	Adjustment												13mo Avg/ AnnualTotal	
Functional Use	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	
<b>DEPRECIATION RESERVE</b>														
<b>Production</b>														
Decom Ext Baseload	\$913,709	\$901,429	\$902,884	\$902,320	\$903,729	\$904,543	\$909,245	\$908,897	\$912,106	\$917,691	\$918,424	\$920,323	\$922,922	\$910,632
Decom Ext Baseload	(\$913,709)	(\$901,429)	(\$902,884)	(\$902,320)	(\$903,729)	(\$904,543)	(\$909,245)	(\$908,897)	(\$912,106)	(\$917,691)	(\$918,424)	(\$920,323)	(\$922,922)	(\$910,632)
Decom Ext Peaking	\$210,164	\$207,340	\$207,674	\$207,545	\$207,869	\$208,056	\$209,137	\$209,057	\$209,796	\$211,080	\$211,249	\$211,686	\$212,283	\$209,457
Decom Ext Peaking	(\$210,164)	(\$207,340)	(\$207,674)	(\$207,545)	(\$207,869)	(\$208,056)	(\$209,137)	(\$209,057)	(\$209,796)	(\$211,080)	(\$211,249)	(\$211,686)	(\$212,283)	(\$209,457)
Decom Ext WI	\$200,592	\$198,161	\$198,518	\$198,372	\$198,686	\$198,877	\$199,912	\$199,882	\$200,622	\$201,884	\$202,112	\$202,554	\$203,140	\$200,255
Decom Ext WI	(\$200,592)	(\$198,161)	(\$198,518)	(\$198,372)	(\$198,686)	(\$198,877)	(\$199,912)	(\$199,882)	(\$200,622)	(\$201,884)	(\$202,112)	(\$202,554)	(\$203,140)	(\$200,255)
Decom Int Baseload	\$1,417	\$1,357	\$1,326	\$1,295	\$1,264	\$1,233	\$1,202	\$1,171	\$1,140	\$1,110	\$1,079	\$1,048	\$1,017	\$1,205
Decom Int Peaking	\$326	\$312	\$305	\$298	\$291	\$284	\$277	\$269	\$262	\$255	\$248	\$241	\$234	\$277
Fuel - Nuclear	\$1,541,046	\$1,550,872	\$1,559,506	\$1,566,599	\$1,572,818	\$1,576,508	\$1,584,778	\$1,595,041	\$1,605,714	\$1,616,338	\$1,624,100	\$1,632,723	\$1,641,948	\$1,589,845
Photovoltaic	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306
Photovoltaic	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)	(\$306)
Production	\$2,816,592	\$2,829,883	\$2,841,191	\$2,855,294	\$2,865,078	\$2,860,662	\$2,875,701	\$2,890,880	\$2,906,418	\$2,914,999	\$2,901,586	\$2,910,655	\$2,925,873	\$2,876,524
Production	(\$53,323)	(\$53,770)	(\$53,053)	(\$53,325)	(\$51,831)	(\$49,521)	(\$52,424)	(\$54,368)	(\$57,049)	(\$69,985)	(\$41,440)	(\$41,371)	(\$42,226)	(\$51,822)

P1-18

# 13-Month Average-Bridge 2011

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class		Adjustment											13mo Avg/ AnnualTotal
Functional Use		Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	
Jan	Feb												
<b>Total Production</b>													
\$4,306,058	\$4,328,653	\$4,349,275	\$4,370,162	\$4,387,619	\$4,389,167	\$4,409,534	\$4,432,993	\$4,456,486	\$4,462,717	\$4,485,572	\$4,503,296	\$4,526,845	\$4,416,029
<b>Transmission</b>													
<b>Bulk Transmission</b>													
\$575,633	\$576,873	\$580,031	\$584,302	\$587,400	\$590,432	\$594,625	\$598,204	\$601,065	\$605,708	\$603,630	\$604,036	\$607,312	\$593,019
<b>Bulk Transmission RWIP Rcls</b>													
(\$1,691)	(\$2,107)	(\$2,558)	(\$2,526)	(\$2,732)	(\$2,720)	(\$3,555)	(\$4,617)	(\$3,818)	(\$5,413)	(\$5,617)	(\$5,446)	(\$5,725)	(\$3,733)
<b>Direct Assignments</b>													
\$785	\$780	\$783	\$786	\$787	\$788	\$792	\$661	\$680	\$677	\$679	\$681	\$264	\$703
<b>Direct Assignments RWIP Rcls</b>													
(\$119)	(\$119)	(\$119)	(\$119)	(\$119)	(\$119)	(\$119)	(\$119)	\$0	\$0	\$0	\$0	\$0	(\$73)
<b>Generation Step-up</b>													
\$28,329	\$28,364	\$28,490	\$28,672	\$28,839	\$28,924	\$29,082	\$29,236	\$29,382	\$29,536	\$29,689	\$29,843	\$29,997	\$29,106
<b>Generation Step-up RWIP Rcls</b>													
(\$19)	(\$19)	(\$21)	(\$8)	(\$8)	(\$8)	(\$8)	(\$8)	(\$8)	(\$8)	(\$8)	(\$8)	(\$8)	(\$10)
<b>Total Transmission</b>													
\$602,919	\$603,772	\$606,605	\$611,107	\$614,168	\$617,298	\$620,819	\$623,357	\$627,301	\$630,500	\$628,373	\$629,108	\$631,841	\$619,013
<b>Distribution</b>													
<b>Bulk Transmission</b>													
\$648	\$653	\$654	\$658	\$660	\$658	\$650	\$651	\$646	\$648	\$645	\$648	\$659	\$652
<b>Direct Assignments</b>													
\$6,259	\$6,295	\$6,308	\$6,454	\$6,461	\$6,459	\$6,387	\$6,397	\$6,364	\$6,551	\$6,538	\$6,581	\$6,643	\$6,438
<b>Direct Assignments RWIP Rcls</b>													
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$15)	(\$22)	(\$27)	(\$26)	(\$25)	(\$9)
<b>Distribution</b>													
\$186,161	\$187,188	\$187,999	\$188,778	\$188,829	\$189,893	\$191,099	\$191,836	\$193,044	\$194,063	\$195,260	\$195,945	\$197,108	\$191,323

P1-19

# 13-Month Average-Bridge 2011

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class		Adjustment											13mo Avg/
Functional Use													AnnualTotal
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	
<b>Distribution</b>		<b>RWIP Rcls</b>											
(\$917)	(\$939)	(\$928)	(\$983)	(\$1,205)	(\$1,279)	(\$1,400)	(\$1,426)	(\$1,500)	(\$1,625)	(\$1,607)	(\$1,711)	(\$1,647)	(\$1,320)
<b>Generation Step-up</b>													
\$1,537	\$1,546	\$1,554	\$1,563	\$1,571	\$1,580	\$1,588	\$1,597	\$1,605	\$1,614	\$1,622	\$1,631	\$1,639	\$1,588
<b>Lines - Overhead</b>													
\$373,851	\$375,195	\$376,840	\$378,139	\$379,483	\$380,836	\$381,739	\$383,422	\$379,978	\$381,502	\$382,946	\$384,323	\$259,543	\$370,600
<b>Lines - Overhead</b>		<b>RWIP Rcls</b>											
(\$2,792)	(\$2,595)	(\$2,740)	(\$2,838)	(\$2,382)	(\$2,489)	(\$2,022)	(\$1,958)	(\$2,009)	(\$1,840)	(\$1,935)	(\$1,811)	(\$1,953)	(\$2,259)
<b>Lines - Underground</b>													
\$315,157	\$316,955	\$318,642	\$320,344	\$322,584	\$323,986	\$325,472	\$327,167	\$328,087	\$329,879	\$331,560	\$332,529	\$437,436	\$333,062
<b>Lines - Underground</b>		<b>RWIP Rcls</b>											
(\$1,043)	(\$1,008)	(\$724)	(\$1,053)	(\$1,753)	(\$1,448)	(\$1,894)	(\$2,140)	(\$2,131)	(\$2,849)	(\$2,942)	(\$3,003)	(\$2,873)	(\$1,912)
<b>Meters</b>													
\$26,750	\$27,367	\$27,986	\$28,606	\$29,213	\$29,832	\$30,452	\$31,075	\$31,698	\$32,323	\$32,950	\$33,579	\$49,604	\$31,649
<b>Saver Switches</b>													
\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705	\$22,705
<b>Saver Switches</b>		<b>Removal</b>											
(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)	(\$22,705)
<b>Services</b>													
\$153,163	\$153,902	\$154,650	\$155,390	\$156,078	\$156,812	\$156,956	\$157,690	\$157,805	\$156,606	\$157,286	\$157,157	\$112,150	\$152,742
<b>Services</b>		<b>RWIP Rcls</b>											
(\$548)	(\$556)	(\$567)	(\$603)	(\$626)	(\$669)	(\$132)	(\$164)	(\$257)	(\$315)	(\$368)	(\$411)	(\$457)	(\$436)
<b>Street Lighting</b>													
\$42,361	\$42,515	\$42,695	\$42,879	\$42,788	\$42,930	\$43,066	\$43,276	\$43,460	\$43,596	\$43,743	\$43,756	\$43,837	\$43,146
<b>Street Lighting</b>		<b>RWIP Rcls</b>											
\$114	\$98	\$46	\$84	\$311	\$280	\$169	\$277	\$191	\$201	\$189	\$118	\$82	\$166
<b>Transformers &amp; Capacitors</b>													
\$121,661	\$122,533	\$123,428	\$124,312	\$125,084	\$125,976	\$126,873	\$127,785	\$128,674	\$129,581	\$130,504	\$131,419	\$162,481	\$129,255

P1-28

13-Month Average-Bridge 2011

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class	Adjustment												13mo Avg/ AnnualTotal	
Functional Use	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	
<b>Transformers &amp; Capacitors</b>	<b>RWIP Rcls</b>													
\$466	\$486	\$608	\$691	\$769	\$759	\$796	\$567	\$670	\$691	\$698	\$713	\$736	\$666	
<b>Total Distribution</b>														
\$1,222,830	\$1,229,634	\$1,236,449	\$1,242,420	\$1,247,865	\$1,254,117	\$1,259,800	\$1,266,052	\$1,266,313	\$1,270,604	\$1,277,064	\$1,281,437	\$1,264,965	\$1,255,350	
<b>General</b>														
<b>Computer Software</b>	\$32,978	\$33,384	\$33,791	\$34,197	\$34,603	\$35,004	\$35,510	\$36,016	\$36,549	\$37,099	\$37,685	\$38,272	\$38,861	\$35,688
<b>Computer Software</b>	<b>RWIP Rcls</b>													
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Motor Vehicles</b>	\$12,677	\$13,053	\$13,493	\$13,933	\$14,387	\$14,839	\$15,209	\$15,654	\$16,079	\$16,540	\$17,032	\$17,517	\$16,361	\$15,136
<b>Network Equipment</b>	\$12,994	\$13,194	\$13,430	\$13,660	\$13,864	\$14,068	\$14,271	\$14,475	\$9,413	\$9,508	\$9,603	\$9,699	\$9,797	\$12,152
<b>Network Equipment</b>	<b>RWIP Rcls</b>													
(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)
<b>Office Furniture &amp; Equip</b>	\$12,021	\$12,127	\$12,233	\$12,340	\$12,446	\$12,553	\$12,659	\$12,761	\$10,584	\$10,686	\$10,789	\$10,891	\$10,995	\$11,776
<b>Other</b>	\$25,118	\$25,546	\$25,983	\$26,417	\$26,862	\$27,300	\$27,927	\$28,418	\$25,216	\$25,676	\$26,132	\$25,415	\$26,623	\$26,356
<b>Other</b>	<b>RWIP Rcls</b>													
\$279	\$279	\$278	\$262	\$262	\$262	\$268	\$274	\$267	\$281	\$281	\$281	\$281	\$289	\$274
<b>Structures</b>	\$26,114	\$26,223	\$26,332	\$26,479	\$26,588	\$26,695	\$26,799	\$26,868	\$26,978	\$27,087	\$27,197	\$27,306	\$26,922	\$26,738
<b>Structures</b>	<b>RWIP Rcls</b>													
(\$713)	(\$713)	(\$710)	(\$694)	(\$694)	(\$694)	(\$694)	(\$694)	(\$694)	(\$693)	(\$697)	(\$697)	(\$697)	(\$425)	(\$678)
<b>Tele Communications</b>	\$8,158	\$8,379	\$8,600	\$8,822	\$9,049	\$9,278	\$9,508	\$9,737	\$9,621	\$9,853	\$10,085	\$10,309	\$10,509	\$9,378

P1-21

# 13-Month Average-Bridge 2011

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class	Adjustment												13mo Avg/ AnnualTotal	
Functional Use	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	
Tele Communications	RWIP Rels													
	\$0	\$0	(\$2)	(\$3)	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)	(\$5)	(\$5)	(\$5)	(\$3)
<b>Total General</b>														
	\$129,623	\$131,469	\$133,427	\$135,412	\$137,364	\$139,300	\$141,451	\$143,505	\$134,008	\$136,027	\$138,098	\$138,985	\$139,925	\$136,815
<b>Common</b>														
Computer Software	\$185,724	\$187,053	\$188,392	\$189,713	\$191,065	\$192,462	\$193,879	\$195,319	\$196,782	\$198,244	\$199,686	\$201,122	\$202,525	\$193,997
Motor Vehicles	\$3,557	\$3,620	\$3,684	\$3,747	\$3,811	\$3,868	\$3,789	\$3,850	\$3,914	\$3,975	\$4,039	\$4,101	\$4,067	\$3,848
Motor Vehicles	RWIP Rels													
	\$46	\$46	\$46	\$47	\$47	\$47	\$47	\$48	\$49	\$49	\$49	\$51	\$54	\$48
Network Equipment	\$38,495	\$38,977	\$39,487	\$39,961	\$40,473	\$40,971	\$41,421	\$41,862	\$25,095	\$25,632	\$26,127	\$25,696	\$26,218	\$34,647
Office Furniture & Equip	\$16,477	\$16,613	\$16,746	\$16,881	\$17,015	\$17,149	\$17,283	\$17,417	\$17,383	\$17,516	\$17,648	\$17,164	\$17,211	\$17,116
Office Furniture & Equip	RWIP Rels													
	(\$55)	(\$55)	(\$55)	(\$55)	(\$55)	(\$55)	(\$55)	(\$55)	(\$55)	(\$55)	(\$55)	(\$55)	(\$12)	(\$52)
Other	\$1,826	\$1,845	\$1,863	\$1,882	\$1,901	\$1,921	\$2,058	\$2,079	\$1,620	\$1,632	\$1,653	\$1,673	\$1,789	\$1,826
Other	RWIP Rels													
	(\$11)	(\$11)	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)	(\$5)	(\$5)
Structures	\$21,945	\$22,131	\$22,317	\$22,504	\$22,691	\$22,879	\$23,066	\$23,254	\$23,442	\$23,629	\$23,821	\$24,016	\$23,252	\$22,996
Structures	RWIP Rels													
	(\$2,443)	(\$2,443)	(\$2,483)	(\$2,666)	(\$2,669)	(\$2,669)	(\$2,699)	(\$2,666)	(\$2,663)	(\$2,668)	(\$2,681)	(\$2,682)	(\$1,707)	(\$2,549)
Tele Communications	\$6,590	\$6,642	\$6,689	\$6,732	\$6,775	\$6,818	\$6,861	\$6,905	\$3,559	\$3,603	\$3,646	\$2,792	\$2,835	\$5,419

P1-22

**13-Month Average-Bridge 2011**

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class	Adjustment												13mo Avg/ AnnualTotal	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Jan
Tele Communications														
	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)
RWIP Rcls														
Total Common														
	\$272,151	\$274,416	\$276,681	\$278,740	\$281,050	\$283,388	\$285,647	\$288,009	\$269,121	\$271,554	\$273,929	\$273,873	\$276,228	\$277,291
Total DEPRECIATION RESERVE														
	\$6,533,582	\$6,567,946	\$6,602,436	\$6,637,840	\$6,668,067	\$6,683,269	\$6,717,250	\$6,753,916	\$6,753,228	\$6,771,402	\$6,803,036	\$6,826,699	\$6,839,804	\$6,704,498

P1-23





# 13-Month Average-Bridge 2011

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class		Adjustment											13mo Avg/ AnnualTotal
Functional Use	Functional Use	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	
Jan	Feb												

## ACCUM DEF INC TAX

### Production

#### Decom Ext Baseload

(\$29,031)	(\$29,062)	(\$29,094)	(\$29,125)	(\$29,156)	(\$29,187)	(\$29,219)	(\$29,250)	(\$29,281)	(\$29,313)	(\$29,344)	(\$29,375)	(\$29,407)	(\$29,219)
------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

#### Decom Ext Peaking

(\$6,677)	(\$6,685)	(\$6,692)	(\$6,699)	(\$6,706)	(\$6,713)	(\$6,721)	(\$6,728)	(\$6,735)	(\$6,742)	(\$6,749)	(\$6,757)	(\$6,764)	(\$6,721)
-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------

#### Decom Ext WI

(\$8,140)	(\$8,140)	(\$8,140)	(\$8,140)	(\$8,140)	(\$8,140)	(\$8,140)	(\$8,140)	(\$8,140)	(\$8,140)	(\$8,140)	(\$8,140)	(\$8,140)	(\$8,140)
-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------

#### Decom Ext WI

#### Removal

\$8,140	\$8,140	\$8,140	\$8,140	\$8,140	\$8,140	\$8,140	\$8,140	\$8,140	\$8,140	\$8,140	\$8,140	\$8,140	\$8,140
---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------

#### Decom Int Baseload

(\$592)	(\$578)	(\$564)	(\$551)	(\$537)	(\$523)	(\$509)	(\$495)	(\$481)	(\$467)	(\$453)	(\$439)	(\$425)	(\$509)
---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------

#### Decom Int Peaking

(\$136)	(\$133)	(\$130)	(\$127)	(\$123)	(\$120)	(\$117)	(\$114)	(\$111)	(\$107)	(\$104)	(\$101)	(\$98)	(\$117)
---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	--------	---------

#### Fuel - Nuclear

\$18,430	\$20,524	\$22,618	\$24,712	\$26,807	\$28,901	\$30,995	\$33,089	\$35,183	\$37,277	\$39,371	\$41,466	\$43,560	\$30,995
----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------

#### Production

\$680,941	\$693,413	\$705,884	\$718,356	\$730,828	\$743,300	\$755,772	\$768,244	\$780,716	\$793,188	\$805,660	\$818,132	\$830,604	\$755,772
-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------

### Total Production

\$662,934	\$677,478	\$692,023	\$706,568	\$721,112	\$735,657	\$750,202	\$764,746	\$779,291	\$793,836	\$808,381	\$822,925	\$837,470	\$750,202
-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------

### Transmission

#### Bulk Transmission

\$226,841	\$232,167	\$237,493	\$242,819	\$248,145	\$253,472	\$258,798	\$264,124	\$269,450	\$274,776	\$280,103	\$285,429	\$290,755	\$258,798
-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------

#### Direct Assignments

\$223	\$227	\$232	\$237	\$241	\$246	\$250	\$255	\$259	\$264	\$268	\$273	\$278	\$250
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

#### Generation Step-up

\$9,490	\$9,985	\$10,480	\$10,975	\$11,470	\$11,965	\$12,460	\$12,955	\$13,450	\$13,945	\$14,440	\$14,935	\$15,430	\$12,460
---------	---------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------

P1-25

13-Month Average-Bridge 2011

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class	Functional Use	Adjustment											13mo Avg/ AnnualTotal
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	
<b>Held for Future Use</b>													
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Transmission</b>													
\$236,553	\$242,379	\$248,205	\$254,031	\$259,856	\$265,682	\$271,508	\$277,333	\$283,159	\$288,985	\$294,811	\$300,636	\$306,462	\$271,508
<b>Distribution</b>													
<b>Bulk Transmission</b>													
\$246	\$246	\$247	\$247	\$248	\$248	\$249	\$249	\$250	\$250	\$251	\$251	\$252	\$249
<b>Direct Assignments</b>													
\$2,051	\$2,065	\$2,079	\$2,093	\$2,107	\$2,121	\$2,135	\$2,149	\$2,162	\$2,176	\$2,190	\$2,204	\$2,218	\$2,135
<b>Distribution</b>													
\$70,333	\$71,352	\$72,370	\$73,389	\$74,408	\$75,427	\$76,445	\$77,464	\$78,483	\$79,501	\$80,520	\$81,539	\$82,558	\$76,445
<b>Generation Step-up</b>													
\$711	\$712	\$714	\$715	\$717	\$719	\$720	\$722	\$723	\$725	\$726	\$728	\$729	\$720
<b>Held for Future Use</b>													
\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68
<b>Held for Future Use Removal</b>													
(\$68)	(\$68)	(\$68)	(\$68)	(\$68)	(\$68)	(\$68)	(\$68)	(\$68)	(\$68)	(\$68)	(\$68)	(\$68)	(\$68)
<b>Lines - Overhead</b>													
\$78,314	\$79,714	\$81,114	\$82,514	\$83,914	\$85,314	\$86,714	\$88,114	\$89,514	\$90,914	\$92,314	\$93,714	\$95,114	\$86,714
<b>Lines - Underground</b>													
\$155,108	\$157,428	\$159,749	\$162,069	\$164,390	\$166,711	\$169,031	\$171,352	\$173,672	\$175,993	\$178,313	\$180,634	\$182,954	\$169,031
<b>Meters</b>													
\$18,620	\$18,745	\$18,869	\$18,994	\$19,118	\$19,242	\$19,367	\$19,491	\$19,616	\$19,740	\$19,864	\$19,989	\$20,113	\$19,367
<b>Saver Switches</b>													
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Saver Switches Removal</b>													
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

P1-26

# 13-Month Average-Bridge 2011

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class	Adjustment												13mo Avg/ AnnualTotal	
Functional Use	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	
<b>Services</b>														
\$36,935	\$36,982	\$37,029	\$37,076	\$37,123	\$37,170	\$37,217	\$37,264	\$37,311	\$37,358	\$37,405	\$37,452	\$37,499	\$37,217	
<b>Street Lighting</b>														
(\$3,702)	(\$3,664)	(\$3,626)	(\$3,587)	(\$3,549)	(\$3,511)	(\$3,472)	(\$3,434)	(\$3,396)	(\$3,357)	(\$3,319)	(\$3,281)	(\$3,242)	(\$3,472)	
<b>Transformers &amp; Capacitors</b>														
\$57,017	\$57,434	\$57,851	\$58,269	\$58,686	\$59,103	\$59,520	\$59,938	\$60,355	\$60,772	\$61,189	\$61,606	\$62,024	\$59,520	
<b>Total Distribution</b>														
\$415,633	\$421,015	\$426,398	\$431,780	\$437,162	\$442,544	\$447,926	\$453,308	\$458,690	\$464,072	\$469,455	\$474,837	\$480,219	\$447,926	
<b>General</b>														
<b>Computer Software</b>														
\$1,448	\$1,566	\$1,684	\$1,802	\$1,920	\$2,038	\$2,156	\$2,274	\$2,392	\$2,510	\$2,628	\$2,746	\$2,864	\$2,156	
<b>Motor Vehicles</b>														
\$15,806	\$16,176	\$16,547	\$16,917	\$17,288	\$17,658	\$18,028	\$18,399	\$18,769	\$19,139	\$19,510	\$19,880	\$20,251	\$18,028	
<b>Network Equipment</b>														
(\$1,416)	(\$1,476)	(\$1,535)	(\$1,595)	(\$1,654)	(\$1,713)	(\$1,773)	(\$1,832)	(\$1,892)	(\$1,951)	(\$2,011)	(\$2,070)	(\$2,130)	(\$1,773)	
<b>Office Furniture &amp; Equip</b>														
\$3,453	\$3,483	\$3,514	\$3,544	\$3,575	\$3,605	\$3,636	\$3,667	\$3,697	\$3,728	\$3,758	\$3,789	\$3,819	\$3,636	
<b>Other</b>														
\$14,103	\$14,444	\$14,784	\$15,124	\$15,464	\$15,804	\$16,144	\$16,485	\$16,825	\$17,165	\$17,505	\$17,845	\$18,185	\$16,144	
<b>Structures</b>														
\$5,222	\$5,362	\$5,503	\$5,643	\$5,784	\$5,925	\$6,065	\$6,206	\$6,347	\$6,487	\$6,628	\$6,768	\$6,909	\$6,065	
<b>Tele Communications</b>														
\$4,197	\$4,272	\$4,347	\$4,422	\$4,497	\$4,572	\$4,647	\$4,722	\$4,797	\$4,872	\$4,947	\$5,022	\$5,097	\$4,647	
<b>Total General</b>														
\$42,812	\$43,828	\$44,843	\$45,858	\$46,874	\$47,889	\$48,904	\$49,920	\$50,935	\$51,950	\$52,966	\$53,981	\$54,996	\$48,904	

Common

P1-27

13-Month Average-Bridge 2011

Friday, May 11, 2012

(\$000's)

Company: 00010

Utility: Electric

Item

Functional Class	Adjustment												13mo Avg/ AnnualTotal	
Functional Use	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	
<b>Computer Software</b>	\$16,776	\$16,761	\$16,746	\$16,731	\$16,717	\$16,702	\$16,687	\$16,673	\$16,658	\$16,643	\$16,628	\$16,614	\$16,599	\$16,687
<b>Motor Vehicles</b>	\$1,701	\$1,708	\$1,715	\$1,722	\$1,729	\$1,736	\$1,743	\$1,750	\$1,758	\$1,765	\$1,772	\$1,779	\$1,786	\$1,743
<b>Network Equipment</b>	\$2,675	\$2,838	\$3,000	\$3,162	\$3,324	\$3,486	\$3,648	\$3,810	\$3,972	\$4,134	\$4,296	\$4,458	\$4,620	\$3,648
<b>Office Furniture &amp; Equip</b>	\$2,830	\$2,823	\$2,816	\$2,810	\$2,803	\$2,796	\$2,789	\$2,783	\$2,776	\$2,769	\$2,763	\$2,756	\$2,749	\$2,789
<b>Other</b>	\$522	\$527	\$533	\$538	\$544	\$549	\$555	\$560	\$566	\$571	\$577	\$582	\$588	\$555
<b>Structures</b>	\$8,089	\$8,097	\$8,106	\$8,115	\$8,123	\$8,132	\$8,140	\$8,149	\$8,157	\$8,166	\$8,175	\$8,183	\$8,192	\$8,140
<b>Tele Communications</b>	\$1,310	\$1,305	\$1,300	\$1,295	\$1,290	\$1,285	\$1,280	\$1,275	\$1,270	\$1,265	\$1,260	\$1,254	\$1,249	\$1,280
<b>Total Common</b>	\$33,902	\$34,059	\$34,216	\$34,372	\$34,529	\$34,686	\$34,842	\$34,999	\$35,156	\$35,313	\$35,469	\$35,626	\$35,783	\$34,842
<b>Total ACCUM DEF INC TAX</b>	\$1,391,835	\$1,418,759	\$1,445,684	\$1,472,609	\$1,499,533	\$1,526,458	\$1,553,382	\$1,580,307	\$1,607,232	\$1,634,156	\$1,661,081	\$1,688,005	\$1,714,930	\$1,553,382

P1-28



Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Rate Base Detail - PLANT IN SERVICE

	Total Company Electric			South Dakota Retail Electric			All Other		
	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance
<b>Production Function</b>									
Base Load	3,877,869	4,206,496	4,042,183	222,990	241,952	232,471	3,654,879	3,964,545	3,809,712
Fuel - Nuclear	1,704,756	1,852,790	1,778,773	98,385	106,928	102,657	1,606,372	1,745,861	1,676,117
Peaking	2,003,176	2,087,735	2,045,456	115,573	120,453	118,013	1,887,604	1,967,282	1,927,443
Photovoltaic Removal	(306)	(306)	(306)	(18)	(18)	(18)	(288)	(288)	(288)
Photovoltaic	306	306	306	18	18	18	288	288	288
<b>Total Production</b>	<b>7,585,802</b>	<b>8,147,021</b>	<b>7,866,411</b>	<b>436,948</b>	<b>469,332</b>	<b>453,140</b>	<b>7,148,854</b>	<b>7,677,688</b>	<b>7,413,271</b>
<b>Transmission Function</b>									
Bulk Transmission	1,746,956	1,905,540	1,826,248	100,595	109,730	105,162	1,646,362	1,795,809	1,721,086
Direct Assignments	2,377	1,941	2,159	11	12	12	2,366	1,930	2,148
Generation Step-up	74,825	72,776	73,801	4,318	4,200	4,259	70,507	68,576	69,541
<b>Total Transmission</b>	<b>1,824,159</b>	<b>1,980,257</b>	<b>1,902,208</b>	<b>104,924</b>	<b>113,942</b>	<b>109,433</b>	<b>1,719,234</b>	<b>1,866,315</b>	<b>1,792,775</b>
<b>Distribution Function</b>									
Bulk Transmission	1,659	1,670	1,665	96	96	96	1,563	1,574	1,568
Direct Assignments	14,916	15,763	15,340	250	250	250	14,667	15,512	15,089
Distribution	476,666	509,176	492,921	25,818	31,252	28,535	450,849	477,924	464,387
Generation Step-up	3,531	3,531	3,531	204	204	204	3,327	3,327	3,327
Held for Future Use Removal	(660)	(660)	(660)	(83)	(83)	(83)	(576)	(576)	(576)
Held for Future Use	660	660	660	83	83	83	576	576	576
Lines - Overhead	638,483	660,297	649,390	47,637	49,949	48,793	590,846	610,348	600,597
Lines - Underground	1,065,137	1,112,643	1,088,890	68,051	70,730	69,390	997,087	1,041,913	1,019,500
Meters	115,251	118,463	116,857	5,553	5,553	5,553	109,698	112,910	111,304
Saver Switches Removal	(22,705)	(22,705)	(22,705)	(1,635)	(1,635)	(1,635)	(21,071)	(21,071)	(21,071)
Saver Switches	22,705	22,705	22,705	1,635	1,635	1,635	21,071	21,071	21,071
Services	268,185	267,454	267,819	20,345	20,696	20,521	247,840	246,757	247,299
Street Lighting	51,473	53,414	52,443	1,974	2,009	1,992	49,498	51,405	50,452
Transformers & Capacitors	372,466	389,980	381,223	13,352	13,350	13,351	359,114	376,630	367,872
<b>Total Distribution</b>	<b>3,007,768</b>	<b>3,132,390</b>	<b>3,070,079</b>	<b>183,279</b>	<b>194,090</b>	<b>188,685</b>	<b>2,824,489</b>	<b>2,938,300</b>	<b>2,881,395</b>
<b>General Function</b>									
Computer Software	97,461	131,917	114,689	5,631	7,621	6,626	91,830	124,296	108,063
Motor Vehicles	62,020	70,491	66,255	3,663	4,170	3,916	58,357	66,321	62,339
Network Equipment	16,865	12,150	14,507	982	709	845	15,882	11,441	13,662
Office Furniture & Equip	24,218	22,857	23,537	1,411	1,329	1,370	22,807	21,528	22,167
Other	76,404	85,035	80,720	4,487	4,996	4,741	71,917	80,040	75,978
Structures	58,898	59,180	59,039	3,487	3,504	3,495	55,411	55,676	55,544

P1-30

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Rate Base Detail - PLANT IN SERVICE

	Total Company Electric			South Dakota Retail Electric			All Other		
	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance
Tele Communications	26,525	27,727	27,126	1,556	1,627	1,592	24,969	26,100	25,535
<b>Total General</b>	<b>362,389</b>	<b>409,358</b>	<b>385,874</b>	<b>21,217</b>	<b>23,955</b>	<b>22,586</b>	<b>341,173</b>	<b>385,403</b>	<b>363,288</b>
<b><u>Common Function</u></b>									
Computer Software	232,985	249,203	241,094	13,798	14,759	14,279	219,186	234,445	226,815
Motor Vehicles	8,581	8,833	8,707	512	528	520	8,069	8,305	8,187
Network Equipment	54,478	42,055	48,266	3,184	2,458	2,821	51,294	39,597	45,446
Office Furniture & Equip	29,031	28,926	28,979	1,697	1,691	1,694	27,335	27,236	27,285
Other	7,478	8,419	7,948	437	492	465	7,040	7,926	7,483
Structures	96,233	107,330	101,781	5,624	6,273	5,949	90,609	101,057	95,833
Tele Communications	9,275	4,981	7,128	542	291	417	8,733	4,690	6,711
<b>Total Common</b>	<b>438,061</b>	<b>449,747</b>	<b>443,904</b>	<b>25,795</b>	<b>26,491</b>	<b>26,143</b>	<b>412,266</b>	<b>423,256</b>	<b>417,761</b>
<b>Total PLANT IN SERVICE</b>	<b>13,218,179</b>	<b>14,118,773</b>	<b>13,668,476</b>	<b>772,163</b>	<b>827,811</b>	<b>799,987</b>	<b>12,446,016</b>	<b>13,290,962</b>	<b>12,868,489</b>

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Rate Base Detail - DEPRECIATION RESERVE

	Total Company Electric			South Dakota Retail Electric			All Other		
	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance
<b>Production Function</b>									
Base Load	1,899,914	1,982,759	1,941,336	109,625	114,371	111,998	1,790,288	1,868,388	1,829,338
Base Load RWIP Rcls	(33,060)	(31,557)	(32,309)	(1,908)	(1,821)	(1,865)	(31,152)	(29,736)	(30,444)
Decom Ext Baseload	913,709	922,922	918,316	38,022	38,406	38,214	875,687	884,516	880,101
Decom Ext Baseload Removal	(913,709)	(922,922)	(918,316)	(38,022)	(38,406)	(38,214)	(875,687)	(884,516)	(880,101)
Decom Ext Peaking	210,164	212,283	211,224	8,746	8,834	8,790	201,419	203,450	202,434
Decom Ext Peaking Removal	(210,164)	(212,283)	(211,224)	(8,746)	(8,834)	(8,790)	(201,419)	(203,450)	(202,434)
Decom Int Baseload	1,417	1,017	1,217	0	0	0	1,417	1,017	1,217
Decom Int Peaking	326	234	280	0	0	0	326	234	280
Decomm Ext WI	200,592	203,140	201,866	0	0	0	200,592	203,140	201,866
Decomm Ext WI Removal	(200,592)	(203,140)	(201,866)	0	0	0	(200,592)	(203,140)	(201,866)
Fuel - Nuclear	1,541,046	1,641,948	1,591,497	88,937	94,760	91,848	1,452,109	1,547,188	1,499,648
Peaking	916,678	943,114	929,896	52,902	54,427	53,664	863,776	888,688	876,232
Peaking RWIP Rcls	(20,263)	(10,669)	(15,466)	(1,169)	(616)	(893)	(19,093)	(10,053)	(14,573)
Photovoltaic	306	306	306	18	18	18	288	288	288
Photovoltaic Removal	(306)	(306)	(306)	(18)	(18)	(18)	(288)	(288)	(288)
<b>Total Production</b>	<b>4,306,058</b>	<b>4,526,845</b>	<b>4,416,452</b>	<b>248,387</b>	<b>261,121</b>	<b>254,754</b>	<b>4,057,671</b>	<b>4,265,725</b>	<b>4,161,698</b>
<b>Transmission Function</b>									
Bulk Transmission	575,633	607,312	591,473	33,155	34,980	34,068	542,478	572,332	557,405
Bulk Transmission RWIP Rcls	(1,691)	(5,725)	(3,708)	(98)	(330)	(214)	(1,594)	(5,395)	(3,494)
Direct Assignments RWIP Rcls	(119)	0	(59)	0	0	0	(119)	0	(59)
Direct Assignments	785	264	524	3	3	3	781	260	521
Generation Step-up	28,329	29,997	29,163	1,635	1,731	1,683	26,694	28,266	27,480
Generation Step-up RWIP Rcls	(19)	(8)	(13)	(1)	0	(1)	(17)	(7)	(12)
<b>Total Transmission</b>	<b>602,919</b>	<b>631,841</b>	<b>617,380</b>	<b>34,695</b>	<b>36,384</b>	<b>35,540</b>	<b>568,224</b>	<b>595,457</b>	<b>581,840</b>
<b>Distribution Function</b>									
Bulk Transmission	648	659	654	37	38	38	611	621	616
Direct Assignments	6,259	6,643	6,451	106	89	97	6,153	6,554	6,354
Direct Assignments RWIP Rcls	0	(25)	(13)	0	0	0	0	(25)	(13)
Distribution RWIP Rcls	(917)	(1,647)	(1,282)	(5)	(178)	(91)	(912)	(1,469)	(1,190)
Distribution	186,161	197,108	191,635	10,854	11,274	11,064	175,308	185,835	180,571
Generation Step-up	1,537	1,639	1,588	89	95	92	1,448	1,545	1,496
Lines - Overhead	373,851	259,543	316,697	26,474	19,617	23,046	347,377	239,926	293,652
Lines - Overhead RWIP Rcls	(2,792)	(1,953)	(2,372)	(337)	(377)	(357)	(2,455)	(1,576)	(2,015)
Lines - Underground	315,157	437,436	376,297	18,279	27,778	23,029	296,878	409,658	353,268



Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Rate Base Detail - DEPRECIATION RESERVE

		Total Company Electric			South Dakota Retail Electric			All Other		
		Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance
Lines - Underground	RWIP Rcls	(1,043)	(2,873)	(1,958)	(47)	(16)	(32)	(995)	(2,857)	(1,926)
Meters		26,750	49,604	38,177	1,498	2,539	2,019	25,251	47,066	36,159
Saver Switches		22,705	22,705	22,705	1,635	1,635	1,635	21,071	21,071	21,071
Saver Switches	Removal	(22,705)	(22,705)	(22,705)	(1,635)	(1,635)	(1,635)	(21,071)	(21,071)	(21,071)
Services	RWIP Rcls	(548)	(457)	(502)	(50)	(39)	(45)	(497)	(418)	(458)
Services		153,163	112,150	132,657	9,548	9,461	9,505	143,615	102,689	123,152
Street Lighting	RWIP Rcls	114	82	98	(20)	(16)	(18)	134	98	116
Street Lighting		42,361	43,837	43,099	1,383	1,423	1,403	40,978	42,414	41,696
Transformers & Capacitors		121,661	162,481	142,071	5,762	6,103	5,932	115,899	156,378	136,139
Transformers & Capacitors	RWIP Rcls	466	736	601	(6)	(4)	(5)	471	740	606
<b>Total Distribution</b>		<b>1,222,830</b>	<b>1,264,965</b>	<b>1,243,898</b>	<b>73,567</b>	<b>77,786</b>	<b>75,676</b>	<b>1,149,264</b>	<b>1,187,179</b>	<b>1,168,221</b>
<b>General Function</b>										
Computer Software		32,978	38,861	35,920	1,909	2,249	2,079	31,069	36,612	33,841
Computer Software	RWIP Rcls	0	0	0	0	0	0	0	0	0
Motor Vehicles		12,677	16,361	14,519	748	968	858	11,928	15,393	13,661
Network Equipment		12,994	9,797	11,395	757	571	664	12,237	9,226	10,731
Network Equipment	RWIP Rcls	(2)	(2)	(2)	0	0	0	(2)	(2)	(2)
Office Furniture & Equip		12,021	10,995	11,508	700	639	670	11,321	10,356	10,838
Other		25,118	26,623	25,871	1,471	1,561	1,516	23,647	25,062	24,354
Other	RWIP Rcls	279	289	284	16	17	17	262	272	267
Structures	RWIP Rcls	(713)	(425)	(569)	(42)	(25)	(34)	(671)	(400)	(535)
Structures		26,114	26,922	26,518	1,546	1,594	1,570	24,568	25,328	24,948
Tele Communications		8,158	10,509	9,334	478	616	547	7,680	9,892	8,786
Tele Communications	RWIP Rcls	0	(5)	(3)	0	0	0	0	(5)	(2)
<b>Total General</b>		<b>129,623</b>	<b>139,925</b>	<b>134,774</b>	<b>7,584</b>	<b>8,190</b>	<b>7,887</b>	<b>122,040</b>	<b>131,735</b>	<b>126,887</b>
<b>Common Function</b>										
Computer Software	RWIP Rcls	0	(5)	(2)	0	0	0	0	(4)	(2)
Computer Software		185,724	202,525	194,124	10,999	11,994	11,497	174,724	190,530	182,627
Motor Vehicles	RWIP Rcls	46	54	50	3	3	3	43	51	47
Motor Vehicles		3,557	4,067	3,812	212	243	228	3,345	3,824	3,585
Network Equipment		38,495	26,218	32,357	2,250	1,532	1,891	36,245	24,686	30,466
Office Furniture & Equip	RWIP Rcls	(55)	(12)	(33)	(3)	(1)	(2)	(52)	(11)	(31)
Office Furniture & Equip		16,477	17,211	16,844	963	1,006	984	15,514	16,205	15,860
Other		1,826	1,789	1,808	107	105	106	1,720	1,685	1,702
Other	RWIP Rcls	(11)	(5)	(8)	(1)	0	0	(10)	(4)	(7)

P1-33

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Rate Base Detail - DEPRECIATION RESERVE

	Total Company Electric			South Dakota Retail Electric			All Other		
	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance
Structures	21,945	23,252	22,598	1,283	1,359	1,321	20,662	21,893	21,278
Structures RWIP Rcls	(2,443)	(1,707)	(2,075)	(142)	(99)	(121)	(2,301)	(1,608)	(1,954)
Tele Communications	6,590	2,835	4,713	385	166	275	6,205	2,669	4,437
Tele Communications RWIP Rcls	(1)	(1)	(1)	0	0	0	(1)	(1)	(1)
<b>Total Common</b>	<b>272,151</b>	<b>276,223</b>	<b>274,187</b>	<b>16,055</b>	<b>16,307</b>	<b>16,181</b>	<b>256,096</b>	<b>259,916</b>	<b>258,006</b>
<b>Total DEPRECIATION RESERVE</b>	<b>6,533,582</b>	<b>6,839,799</b>	<b>6,686,690</b>	<b>380,287</b>	<b>399,788</b>	<b>390,038</b>	<b>6,153,294</b>	<b>6,440,011</b>	<b>6,296,653</b>

P1-34

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Rate Base Detail - CWIP

	Total Company Electric			South Dakota Retail Electric			All Other		
	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance
<b><u>Production Function</u></b>									
Base Load	397,636	355,104	376,370	22,934	20,494	21,714	374,702	334,610	354,656
Fuel - Nuclear	132,940	86,509	109,725	7,672	4,993	6,332	125,268	81,517	103,392
Peaking	97,444	89,319	93,382	5,623	5,155	5,389	91,821	84,165	87,993
<b>Total Production</b>	<b>628,020</b>	<b>530,933</b>	<b>579,476</b>	<b>36,230</b>	<b>30,641</b>	<b>33,435</b>	<b>591,791</b>	<b>500,291</b>	<b>546,041</b>
<b><u>Transmission Function</u></b>									
Bulk Transmission	117,094	120,023	118,559	6,758	6,927	6,842	110,337	113,096	111,716
Generation Step-up	242	(6)	118	14	0	7	228	(6)	111
<b>Total Transmission</b>	<b>117,337</b>	<b>120,016</b>	<b>118,677</b>	<b>6,772</b>	<b>6,926</b>	<b>6,849</b>	<b>110,565</b>	<b>113,090</b>	<b>111,827</b>
<b><u>Distribution Function</u></b>									
Direct Assignments	23	6	15	0	0	0	23	6	15
Distribution	16,298	4,586	10,442	1,862	8	935	14,436	4,578	9,507
Lines - Overhead	1,333	1,591	1,462	194	301	248	1,139	1,290	1,215
Lines - Underground	9,098	(1,038)	4,030	279	20	149	8,819	(1,057)	3,881
Meters	406	0	203	0	0	0	406	0	203
Services	(56)	(66)	(61)	0	0	0	(56)	(66)	(61)
Street Lighting	46	27	36	7	6	7	39	21	30
Transformers & Capacitors	85	149	117	2	5	3	83	144	113
<b>Total Distribution</b>	<b>27,233</b>	<b>5,256</b>	<b>16,244</b>	<b>2,344</b>	<b>340</b>	<b>1,342</b>	<b>24,889</b>	<b>4,915</b>	<b>14,902</b>
<b><u>General Function</u></b>									
Computer Software	28,656	35,035	31,846	1,660	2,029	1,844	26,996	33,006	30,001
Motor Vehicles	1,108	853	981	66	51	58	1,042	803	922
Network Equipment	245	271	258	14	16	15	230	255	243
Office Furniture & Equip	124	288	206	7	17	12	116	271	194
Other	3,534	(562)	1,486	206	(32)	87	3,328	(530)	1,399
Structures	84	3,850	1,967	5	227	116	80	3,623	1,851
Tele Communications	795	1,517	1,156	46	89	68	748	1,428	1,088
<b>Total General</b>	<b>34,546</b>	<b>41,253</b>	<b>37,899</b>	<b>2,005</b>	<b>2,397</b>	<b>2,201</b>	<b>32,541</b>	<b>38,856</b>	<b>35,698</b>
<b><u>Common Function</u></b>									
Computer Software	11,861	10,065	10,963	702	596	649	11,158	9,469	10,314
Motor Vehicles	163	2	83	10	0	5	153	2	78
Network Equipment	693	1,836	1,265	41	107	74	653	1,728	1,191
Office Furniture & Equip	508	297	403	30	17	24	478	280	379
Other	170	47	109	10	3	6	160	44	102

P1-35

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Rate Base Detail - CWIP

	Total Company Electric			South Dakota Retail Electric			All Other		
	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance
Structures	4,427	5,474	4,950	259	320	289	4,168	5,154	4,661
Tele Communications	21	95	58	1	6	3	20	90	55
<b>Total Common</b>	<b>17,844</b>	<b>17,816</b>	<b>17,830</b>	<b>1,052</b>	<b>1,049</b>	<b>1,051</b>	<b>16,791</b>	<b>16,767</b>	<b>16,779</b>
<b>Total CWIP</b>	<b>824,979</b>	<b>715,274</b>	<b>770,126</b>	<b>48,403</b>	<b>41,354</b>	<b>44,878</b>	<b>776,577</b>	<b>673,920</b>	<b>725,248</b>

PF1-36

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Rate Base Detail - ACCUM DEF INC TAX

	Total Company Electric			South Dakota Retail Electric			All Other		
	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance
<b>Production Function</b>									
Base Load	486,393	603,099	544,746	27,865	34,573	31,219	458,528	568,527	513,527
Decom Ext Baseload	(29,031)	(29,407)	(29,219)	0	0	0	(29,031)	(29,407)	(29,219)
Decom Ext Peaking	(6,677)	(6,764)	(6,721)	0	0	0	(6,677)	(6,764)	(6,721)
Decom Int Baseload	(592)	(425)	(509)	0	0	0	(592)	(425)	(509)
Decom Int Peaking	(136)	(98)	(117)	0	0	0	(136)	(98)	(117)
Decomm Ext WI	8,140	8,140	8,140	0	0	0	8,140	8,140	8,140
Decomm Ext WI	(8,140)	(8,140)	(8,140)	0	0	0	(8,140)	(8,140)	(8,140)
Fuel - Nuclear	18,430	43,560	30,995	1,064	2,514	1,789	17,366	41,046	29,206
Peaking	194,548	227,504	211,026	11,219	13,120	12,169	183,329	214,385	198,857
<b>Total Production</b>	<b>662,934</b>	<b>837,470</b>	<b>750,202</b>	<b>40,147</b>	<b>50,206</b>	<b>45,177</b>	<b>622,786</b>	<b>787,264</b>	<b>705,025</b>
<b>Transmission Function</b>									
Bulk Transmission	226,841	290,755	258,798	13,057	16,735	14,896	213,784	274,020	243,902
Direct Assignments	223	278	250	2	2	2	221	275	248
Generation Step-up	9,490	15,430	12,460	548	890	719	8,942	14,539	11,741
Held for Future Use	0	0	0	0	0	0	0	0	0
<b>Total Transmission</b>	<b>236,553</b>	<b>306,462</b>	<b>271,508</b>	<b>13,606</b>	<b>17,627</b>	<b>15,617</b>	<b>222,947</b>	<b>288,835</b>	<b>255,891</b>
<b>Distribution Function</b>									
Bulk Transmission	246	252	249	14	15	14	232	237	234
Direct Assignments	2,051	2,218	2,135	18	17	17	2,033	2,201	2,117
Distribution	70,333	82,558	76,445	3,664	5,921	4,792	66,669	76,637	71,653
Generation Step-up	711	729	720	41	42	42	670	687	679
Held for Future Use	(68)	(68)	(68)	(2)	(2)	(2)	(65)	(65)	(65)
Held for Future Use	68	68	68	2	2	2	65	65	65
Lines - Overhead	78,314	95,114	86,714	5,923	6,938	6,431	72,392	88,175	80,284
Lines - Underground	155,108	182,954	169,031	9,102	10,229	9,666	146,006	172,726	159,366
Meters	18,620	20,113	19,367	634	638	636	17,986	19,475	18,731
Saver Switches	0	0	0	0	0	0	0	0	0
Saver Switches	0	0	0	0	0	0	0	0	0
Services	36,935	37,499	37,217	3,443	3,447	3,445	33,492	34,052	33,772
Street Lighting	(3,702)	(3,242)	(3,472)	(63)	(50)	(56)	(3,640)	(3,193)	(3,416)
Transformers & Capacitors	57,017	62,024	59,520	1,810	1,723	1,766	55,207	60,301	57,754
<b>Total Distribution</b>	<b>415,633</b>	<b>480,219</b>	<b>447,926</b>	<b>24,587</b>	<b>28,919</b>	<b>26,753</b>	<b>391,047</b>	<b>451,299</b>	<b>421,173</b>
<b>General Function</b>									
Computer Software	1,448	2,864	2,156	84	166	125	1,365	2,698	2,031

P1-37

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Rate Base Detail - ACCUM DEF INC TAX

	Total Company Electric			South Dakota Retail Electric			All Other		
	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance
Motor Vehicles	15,806	20,251	18,028	936	1,199	1,067	14,870	19,052	16,961
Network Equipment	(1,416)	(2,130)	(1,773)	(83)	(124)	(104)	(1,333)	(2,005)	(1,669)
Office Furniture & Equip	3,453	3,819	3,636	201	222	211	3,252	3,597	3,425
Other	14,103	18,185	16,144	829	1,070	949	13,274	17,116	15,195
Structures	5,222	6,909	6,065	309	409	359	4,912	6,500	5,706
Tele Communications	4,197	5,097	4,647	246	299	273	3,950	4,798	4,374
<b>Total General</b>	<b>42,812</b>	<b>54,996</b>	<b>48,904</b>	<b>2,522</b>	<b>3,240</b>	<b>2,881</b>	<b>40,290</b>	<b>51,756</b>	<b>46,023</b>
<b><u>Common Function</u></b>									
Computer Software	16,776	16,599	16,687	994	983	988	15,782	15,616	15,699
Motor Vehicles	1,701	1,786	1,743	102	107	104	1,599	1,679	1,639
Network Equipment	2,675	4,620	3,648	156	270	213	2,519	4,350	3,434
Office Furniture & Equip	2,830	2,749	2,789	165	161	163	2,664	2,589	2,626
Other	522	588	555	31	34	32	491	553	522
Structures	8,089	8,192	8,140	473	479	476	7,616	7,713	7,665
Tele Communications	1,310	1,249	1,280	77	73	75	1,234	1,176	1,205
<b>Total Common</b>	<b>33,902</b>	<b>35,783</b>	<b>34,842</b>	<b>1,997</b>	<b>2,107</b>	<b>2,052</b>	<b>31,905</b>	<b>33,676</b>	<b>32,791</b>
<b>Total ACCUM DEF INC TAX</b>	<b>1,391,835</b>	<b>1,714,930</b>	<b>1,553,382</b>	<b>82,859</b>	<b>102,099</b>	<b>92,479</b>	<b>1,308,975</b>	<b>1,612,830</b>	<b>1,460,903</b>

P1-38

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Income Statement Detail - BOOK DEPRECIATION

	Total Company Electric	South Dakota Retail Electric	All Other
<b><u>Production Function</u></b>			
Base Load	117,032	6,719	110,313
Decom Int Baseload	(400)	0	(400)
Decom Int Peaking	(92)	0	(92)
Fuel - Nuclear	(113,314)	(6,540)	(106,774)
Fuel - Nuclear	112,373	6,485	105,888
Peaking	63,952	3,689	60,263
<b>Total Production</b>	<b>179,550</b>	<b>10,354</b>	<b>169,197</b>
<b><u>Transmission Function</u></b>			
Bulk Transmission	45,508	2,620	42,888
Direct Assignments	51	0	51
Generation Step-up	1,849	107	1,742
<b>Total Transmission</b>	<b>47,407</b>	<b>2,727</b>	<b>44,680</b>
<b><u>Distribution Function</u></b>			
Bulk Transmission	48	3	45
Direct Assignments	427	7	420
Distribution	13,602	817	12,785
Generation Step-up	102	6	96
Lines - Overhead	4,559	2,033	2,526
Lines - Underground	24,155	1,556	22,599
Meters	7,460	358	7,101
Services	8,834	692	8,142
Street Lighting	2,484	95	2,388
Transformers & Capacitors	10,920	387	10,532
<b>Total Distribution</b>	<b>72,589</b>	<b>5,953</b>	<b>66,636</b>
<b><u>General Function</u></b>			
Computer Software	5,883	340	5,543
Motor Vehicles	(5,264)	(311)	(4,953)
Motor Vehicles	5,264	311	4,953
Network Equipment	2,024	118	1,906
Office Furniture & Equip	1,254	73	1,181
Other	5,535	325	5,210
Other	(1,789)	(106)	(1,683)
Structures	1,313	78	1,236
Tele Communications	2,674	157	2,517

101-39

Income Statement Detail - BOOK DEPRECIATION

	Total Company Electric	South Dakota Retail Electric	All Other
<b>Total General</b>	16,894	984	15,910
<b><u>Common Function</u></b>			
Computer Software	16,801	995	15,806
Motor Vehicles	614	37	578
Motor Vehicles      Bk Depr Adjust	(614)	(37)	(578)
Network Equipment	5,838	341	5,497
Office Furniture & Equip	1,566	92	1,475
Other	369	22	347
Other                      Bk Depr Adjust	(163)	(10)	(153)
Structures	2,272	133	2,140
Tele Communications	530	31	499
<b>Total Common</b>	27,214	1,604	25,610
<b>Total BOOK DEPRECIATION</b>	343,655	21,622	322,032

P1-40



Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

**Rate Base Detail - ACCUM DEF ITC (Annual Rpt)**

	Total Company Electric			South Dakota Retail Electric			All Other		
	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance
<b><u>Production Function</u></b>									
Base Load	12,040	11,443	11,741	695	660	678	11,345	10,782	11,064
Peaking	6,227	5,924	6,075	359	342	351	5,868	5,582	5,725
<b>Total Production</b>	<b>18,266</b>	<b>17,366</b>	<b>17,816</b>	<b>1,054</b>	<b>1,002</b>	<b>1,028</b>	<b>17,212</b>	<b>16,364</b>	<b>16,788</b>
<b><u>Transmission Function</u></b>									
Bulk Transmission	6,270	5,720	5,995	362	330	346	5,908	5,390	5,649
<b>Total Transmission</b>	<b>6,270</b>	<b>5,720</b>	<b>5,995</b>	<b>362</b>	<b>330</b>	<b>346</b>	<b>5,908</b>	<b>5,390</b>	<b>5,649</b>
<b><u>Distribution Function</u></b>									
Lines - Overhead	6,373	5,468	5,920	0	0	0	6,373	5,468	5,920
<b>Total Distribution</b>	<b>6,373</b>	<b>5,468</b>	<b>5,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,373</b>	<b>5,468</b>	<b>5,920</b>
<b><u>General Function</u></b>									
Structures	18	16	17	1	1	1	17	15	16
<b>Total General</b>	<b>18</b>	<b>16</b>	<b>17</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>17</b>	<b>15</b>	<b>16</b>
<b><u>Common Function</u></b>									
Structures	138	129	134	8	8	8	130	122	126
<b>Total Common</b>	<b>138</b>	<b>129</b>	<b>134</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>130</b>	<b>122</b>	<b>126</b>
<b>Total ACCUM DEF ITC (Annual Rpt)</b>	<b>31,065</b>	<b>28,700</b>	<b>29,882</b>	<b>1,425</b>	<b>1,341</b>	<b>1,383</b>	<b>29,640</b>	<b>27,359</b>	<b>28,499</b>

Income Statement Detail - DEF. TAX PROVISION

	Total Company Electric	South Dakota Retail Electric	All Other
<b><u>Production Function</u></b>			
Base Load	116,706	6,708	109,998
Decom Ext Baseload	(376)	0	(376)
Decom Ext Peaking	(86)	0	(86)
Decom Int Baseload	167	0	167
Decom Int Peaking	38	0	38
Fuel - Nuclear	25,130	1,450	23,679
Peaking	32,957	1,901	31,056
<b>Total Production</b>	<b>174,536</b>	<b>10,059</b>	<b>164,478</b>
<b><u>Transmission Function</u></b>			
Bulk Transmission	63,914	3,678	60,237
Direct Assignments	55	1	54
Generation Step-up	5,940	343	5,597
Held for Future Use	0	0	0
<b>Total Transmission</b>	<b>69,909</b>	<b>4,021</b>	<b>65,888</b>
<b><u>Distribution Function</u></b>			
Bulk Transmission	6	0	6
Direct Assignments	167	(1)	168
Distribution	12,224	2,256	9,968
Generation Step-up	19	1	18
Held for Future Use	0	0	0
Held for Future Use      Removal	0	0	0
Lines - Overhead	16,799	1,015	15,784
Lines - Underground	27,847	1,126	26,720
Meters	1,493	4	1,489
Saver Switches      Removal	0	0	0
Saver Switches	0	0	0
Services	564	4	560
Street Lighting	460	13	447
Transformers & Capacitors	5,006	(87)	5,094
<b>Total Distribution</b>	<b>64,585</b>	<b>4,333</b>	<b>60,253</b>
<b><u>General Function</u></b>			
Computer Software	1,416	82	1,334
Motor Vehicles	4,445	263	4,182
Network Equipment	(714)	(42)	(672)

P1-42

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Income Statement Detail - DEF. TAX PROVISION

	<u>Total Company Electric</u>	<u>South Dakota Retail Electric</u>	<u>All Other</u>
Office Furniture & Equip	367	21	346
Other	4,082	240	3,842
Structures	1,688	100	1,588
Tele Communications	901	53	848
<b>Total General</b>	<u>12,184</u>	<u>718</u>	<u>11,466</u>
<b><u>Common Function</u></b>			
Computer Software	(177)	(10)	(166)
Motor Vehicles	85	5	80
Network Equipment	1,944	114	1,831
Office Furniture & Equip	(80)	(5)	(76)
Other	66	4	62
Structures	103	6	97
Tele Communications	(61)	(4)	(57)
<b>Total Common</b>	<u>1,881</u>	<u>110</u>	<u>1,771</u>
<b>Total DEF. TAX PROVISION</b>	<u>323,095</u>	<u>19,240</u>	<u>303,855</u>

P1-43

Income Statement Detail - ITC FLOW THRU

	<u>Total Company Electric</u>	<u>South Dakota Retail Electric</u>	<u>All Other</u>
<b><u>Production Function</u></b>			
Base Load	(597)	(34)	(562)
Peaking	(303)	(18)	(286)
<b>Total Production</b>	<b>(900)</b>	<b>(52)</b>	<b>(848)</b>
<b><u>Transmission Function</u></b>			
Bulk Transmission	(550)	(32)	(518)
<b>Total Transmission</b>	<b>(550)</b>	<b>(32)</b>	<b>(518)</b>
<b><u>Distribution Function</u></b>			
Lines - Overhead	(905)	0	(905)
<b>Total Distribution</b>	<b>(905)</b>	<b>0</b>	<b>(905)</b>
<b><u>General Function</u></b>			
Structures	(2)	0	(2)
<b>Total General</b>	<b>(2)</b>	<b>0</b>	<b>(2)</b>
<b><u>Common Function</u></b>			
Structures	(9)	(1)	(8)
<b>Total Common</b>	<b>(9)</b>	<b>(1)</b>	<b>(8)</b>
<b>Total ITC FLOW THRU</b>	<b>(2,365)</b>	<b>(84)</b>	<b>(2,281)</b>

P1-44

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Income Statement Detail - TAX DEPR. COMP.

		Total Company Electric	South Dakota Retail Electric	All Other
<b><u>Production Function</u></b>				
Base Load	Tax Rmvl	25,072	1,447	23,625
Base Load		378,910	21,767	357,144
Decom Ext Baseload		(921)	0	(921)
Decom Ext Peaking		(212)	0	(212)
Fuel - Nuclear		169,736	9,796	159,940
Peaking		137,883	7,953	129,929
Peaking	Tax Rmvl	8,084	467	7,617
<b>Total Production</b>		<b>718,552</b>	<b>41,429</b>	<b>677,123</b>
<b><u>Transmission Function</u></b>				
Bulk Transmission		198,475	11,422	187,053
Bulk Transmission	Tax Rmvl	5,394	311	5,083
Direct Assignments	Tax Rmvl	6	0	6
Direct Assignments		167	2	165
Generation Step-up	Tax Rmvl	0	0	0
Generation Step-up		15,935	920	15,015
Held for Future Use		0	0	0
<b>Total Transmission</b>		<b>219,977</b>	<b>12,654</b>	<b>207,323</b>
<b><u>Distribution Function</u></b>				
Bulk Transmission	Tax Rmvl	0	0	0
Bulk Transmission		54	3	50
Direct Assignments	Tax Rmvl	15	0	14
Direct Assignments		767	2	766
Distribution	Tax Rmvl	1,094	174	920
Distribution		41,815	6,203	35,611
Generation Step-up		147	8	138
Held for Future Use		1	0	1
Held for Future Use	Removal	(1)	0	(1)
Lines - Overhead		50,983	3,701	47,282
Lines - Overhead	Tax Rmvl	2,693	240	2,453
Lines - Underground		85,239	4,702	80,538
Lines - Underground	Tax Rmvl	4,911	224	4,687
Meters		6,823	206	6,617
Saver Switches		0	0	0
Saver Switches	Removal	0	0	0

P1-45

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Income Statement Detail - TAX DEPR. COMP.

	Total Company Electric	South Dakota Retail Electric	All Other
Services	9,102	820	8,282
Street Lighting	3,572	126	3,446
Transformers & Capacitors	23,111	266	22,845
<b>Total Distribution</b>	<b>230,326</b>	<b>16,675</b>	<b>213,651</b>
<b><u>General Function</u></b>			
Computer Software	12,206	706	11,500
Motor Vehicles Tax Rmvl	38	2	36
Motor Vehicles	16,374	969	15,405
Network Equipment	295	17	278
Office Furniture & Equip	2,067	120	1,946
Other	14,844	873	13,971
Other Tax Rmvl	12	1	11
Structures	1,363	81	1,282
Structures Tax Rmvl	28	2	27
Tele Communications	5,604	331	5,274
<b>Total General</b>	<b>52,830</b>	<b>3,101</b>	<b>49,729</b>
<b><u>Common Function</u></b>			
Computer Software	14,826	878	13,948
Motor Vehicles	931	56	875
Network Equipment	10,635	622	10,014
Office Furniture & Equip Tax Rmvl	3	0	3
Office Furniture & Equip	1,173	69	1,104
Other	506	30	477
Structures	2,336	137	2,199
Structures Tax Rmvl	254	15	239
Tele Communications	508	30	478
<b>Total Common</b>	<b>31,172</b>	<b>1,835</b>	<b>29,337</b>
<b>Total TAX DEPR. COMP.</b>	<b>1,252,856</b>	<b>75,694</b>	<b>1,177,163</b>

P1-46

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Income Statement Detail - AFUDC EXPNDTR

	Total Company Electric	South Dakota Retail Electric	All Other
<b><u>Production Function</u></b>			
Base Load	29,951	1,731	28,220
Fuel - Nuclear	7,599	439	7,161
Peaking	7,748	447	7,301
<b>Total Production</b>	<b>45,298</b>	<b>2,616</b>	<b>42,682</b>
<b><u>Transmission Function</u></b>			
Bulk Transmission	9,570	552	9,017
Generation Step-up	(3)	0	(3)
<b>Total Transmission</b>	<b>9,567</b>	<b>552</b>	<b>9,015</b>
<b><u>Distribution Function</u></b>			
Direct Assignments	3	0	3
Distribution	1,104	145	960
Lines - Overhead	191	25	166
Lines - Underground	617	28	589
Services	2	0	2
Street Lighting	14	0	13
Transformers & Capacitors	7	0	7
<b>Total Distribution</b>	<b>1,937</b>	<b>198</b>	<b>1,740</b>
<b><u>General Function</u></b>			
Computer Software	2,355	136	2,219
Other	(2)	0	(2)
Structures	31	2	29
Tele Communications	45	3	43
<b>Total General</b>	<b>2,430</b>	<b>141</b>	<b>2,289</b>
<b><u>Common Function</u></b>			
Computer Software	1,018	60	958
Structures	274	16	258
<b>Total Common</b>	<b>1,293</b>	<b>76</b>	<b>1,216</b>
<b>Total AFUDC EXPNDTR</b>	<b>60,525</b>	<b>3,583</b>	<b>56,942</b>

P1-47

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Income Statement Detail - BOOK DEPR TO OPER

	<u>Total Company Electric</u>	<u>South Dakota Retail Electric</u>	<u>All Other</u>
<b><u>Production Function</u></b>			
Fuel - Nuclear	(113,314)	(6,540)	(106,774)
<b>Total Production</b>	<b>(113,314)</b>	<b>(6,540)</b>	<b>(106,774)</b>
<b><u>General Function</u></b>			
Motor Vehicles	(5,264)	(311)	(4,953)
Other	(1,789)	(106)	(1,683)
<b>Total General</b>	<b>(7,053)</b>	<b>(417)</b>	<b>(6,636)</b>
<b><u>Common Function</u></b>			
Motor Vehicles	(614)	(37)	(578)
Other	(163)	(10)	(153)
<b>Total Common</b>	<b>(777)</b>	<b>(46)</b>	<b>(731)</b>
<b>Total BOOK DEPR TO OPER</b>	<b>(121,144)</b>	<b>(7,003)</b>	<b>(114,141)</b>

PL-48  
8



Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Income Statement Detail - AVDD TAX EXPNT

	Total Company Electric	South Dakota Retail Electric	All Other
<b><u>Production Function</u></b>			
Base Load	19,474	1,125	18,349
Peaking	5,025	290	4,735
<b>Total Production</b>	<b>24,499</b>	<b>1,415</b>	<b>23,084</b>
<b><u>Transmission Function</u></b>			
Bulk Transmission	6,215	359	5,856
Generation Step-up	(1)	0	(1)
<b>Total Transmission</b>	<b>6,213</b>	<b>359</b>	<b>5,855</b>
<b><u>Distribution Function</u></b>			
Direct Assignments	3	0	3
Distribution	714	93	621
Lines - Overhead	143	18	125
Lines - Underground	426	22	404
Services	2	0	2
Street Lighting	13	1	12
Transformers & Capacitors	5	0	5
<b>Total Distribution</b>	<b>1,305</b>	<b>133</b>	<b>1,171</b>
<b><u>General Function</u></b>			
Computer Software	6	0	6
Other	(1)	0	(1)
Structures	21	1	20
Tele Communications	32	2	30
<b>Total General</b>	<b>58</b>	<b>3</b>	<b>55</b>
<b><u>Common Function</u></b>			
Office Furniture & Equip	0	0	0
Other	0	0	0
Structures	188	11	177
<b>Total Common</b>	<b>189</b>	<b>11</b>	<b>178</b>
<b>Total AVDD TAX EXPNT</b>	<b>32,264</b>	<b>1,922</b>	<b>30,343</b>

PL-499

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Rate Base Detail - RWIP (Info Only)

	Total Company Electric			South Dakota Retail Electric			All Other		
	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance
<b>Production Function</b>									
Base Load	(33,060)	(31,557)	(32,309)	(1,908)	(1,821)	(1,865)	(31,152)	(29,736)	(30,444)
Peaking	(20,263)	(10,669)	(15,466)	(1,169)	(616)	(893)	(19,093)	(10,053)	(14,573)
<b>Total Production</b>	<b>(53,323)</b>	<b>(42,226)</b>	<b>(47,774)</b>	<b>(3,077)</b>	<b>(2,437)</b>	<b>(2,757)</b>	<b>(50,245)</b>	<b>(39,789)</b>	<b>(45,017)</b>
<b>Transmission Function</b>									
Bulk Transmission	(1,691)	(5,725)	(3,708)	(98)	(330)	(214)	(1,594)	(5,395)	(3,494)
Direct Assignments	(119)	0	(59)	0	0	0	(119)	0	(59)
Generation Step-up	(19)	(8)	(13)	(1)	0	(1)	(17)	(7)	(12)
<b>Total Transmission</b>	<b>(1,829)</b>	<b>(5,732)</b>	<b>(3,780)</b>	<b>(99)</b>	<b>(331)</b>	<b>(215)</b>	<b>(1,730)</b>	<b>(5,402)</b>	<b>(3,566)</b>
<b>Distribution Function</b>									
Direct Assignments	0	(25)	(13)	0	0	0	0	(25)	(13)
Distribution	(917)	(1,647)	(1,282)	(5)	(178)	(91)	(912)	(1,469)	(1,190)
Lines - Overhead	(2,792)	(1,953)	(2,372)	(337)	(377)	(357)	(2,455)	(1,576)	(2,015)
Lines - Underground	(1,043)	(2,873)	(1,958)	(47)	(16)	(32)	(995)	(2,857)	(1,926)
Services	(548)	(457)	(502)	(50)	(39)	(45)	(497)	(418)	(458)
Street Lighting	114	82	98	(20)	(16)	(18)	134	98	116
Transformers & Capacitors	466	736	601	(6)	(4)	(5)	471	740	606
<b>Total Distribution</b>	<b>(4,719)</b>	<b>(6,137)</b>	<b>(5,428)</b>	<b>(465)</b>	<b>(631)</b>	<b>(548)</b>	<b>(4,255)</b>	<b>(5,506)</b>	<b>(4,880)</b>
<b>General Function</b>									
Computer Software	0	0	0	0	0	0	0	0	0
Network Equipment	(2)	(2)	(2)	0	0	0	(2)	(2)	(2)
Other	279	289	284	16	17	17	262	272	267
Structures	(713)	(425)	(569)	(42)	(25)	(34)	(671)	(400)	(535)
Tele Communications	0	(5)	(3)	0	0	0	0	(5)	(2)
<b>Total General</b>	<b>(436)</b>	<b>(143)</b>	<b>(290)</b>	<b>(26)</b>	<b>(9)</b>	<b>(17)</b>	<b>(410)</b>	<b>(135)</b>	<b>(273)</b>
<b>Common Function</b>									
Computer Software	0	(5)	(2)	0	0	0	0	(4)	(2)
Motor Vehicles	46	54	50	3	3	3	43	51	47
Office Furniture & Equip	(55)	(12)	(33)	(3)	(1)	(2)	(52)	(11)	(31)
Other	(11)	(5)	(8)	(1)	0	0	(10)	(4)	(7)
Structures	(2,443)	(1,707)	(2,075)	(142)	(99)	(121)	(2,301)	(1,608)	(1,954)
Tele Communications	(1)	(1)	(1)	0	0	0	(1)	(1)	(1)
<b>Total Common</b>	<b>(2,464)</b>	<b>(1,675)</b>	<b>(2,069)</b>	<b>(144)</b>	<b>(98)</b>	<b>(121)</b>	<b>(2,320)</b>	<b>(1,577)</b>	<b>(1,949)</b>

P1-50

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)



**Bridge**

Rate Base Detail - RWIP (Info Only)

	Total Company Electric			South Dakota Retail Electric			All Other		
	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance	Beginning Balance	Ending Balance	Average Balance
Total RWIP (Info Only)	(62,771)	(55,914)	(59,342)	(3,810)	(3,504)	(3,657)	(58,960)	(52,409)	(55,685)

P1-51

Xcel Energy (MN)  
 Electric Utility - South Dakota Retail Jurisdiction  
 Cost of Service Study  
 2011 Actual Year  
 Report View Code: 11PSR  
 (Dollars in Thousands)

Bridge

Income Statement Detail - RMVL EXP TAX (Info Only)

	Total Company Electric	South Dakota Retail Electric	All Other
<b><u>Production Function</u></b>			
Base Load	25,072	1,447	23,625
Peaking	8,084	467	7,617
<b>Total Production</b>	<b>33,156</b>	<b>1,913</b>	<b>31,243</b>
<b><u>Transmission Function</u></b>			
Bulk Transmission	5,394	311	5,083
Direct Assignments	6	0	6
Generation Step-up	0	0	0
<b>Total Transmission</b>	<b>5,400</b>	<b>311</b>	<b>5,089</b>
<b><u>Distribution Function</u></b>			
Bulk Transmission	0	0	0
Direct Assignments	15	0	14
Distribution	1,094	174	920
Lines - Overhead	2,693	240	2,453
Lines - Underground	4,911	224	4,687
<b>Total Distribution</b>	<b>8,713</b>	<b>638</b>	<b>8,075</b>
<b><u>General Function</u></b>			
Motor Vehicles	38	2	36
Other	12	1	11
Structures	28	2	27
<b>Total General</b>	<b>78</b>	<b>5</b>	<b>74</b>
<b><u>Common Function</u></b>			
Office Furniture & Equip	3	0	3
Structures	254	15	239
<b>Total Common</b>	<b>257</b>	<b>15</b>	<b>242</b>
<b>Total RMVL EXP TAX (Info Only)</b>	<b>47,604</b>	<b>2,882</b>	<b>44,722</b>

P1-52