

**Nuc Outage COA-2010 SD Rate Case 13 mo avg**

Template V1.2

Rate Base	Period	Mn Co Electric												Mn Co Gas		Jur Electric				Jur Gas		
		Production				Transmission				Distribution				MN	ND	MN	ND	SD	Whls	MN	ND	
		MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls									
Plant Investment	BOY																					
Plant Investment	EOY																					
Depreciation Reserve	BOY																					
Depreciation Reserve	EOY																					
C.W.I.P.	BOY																					
C.W.I.P.	EOY																					
Accumulated Deferred Taxes	BOY			25,192																	1,440	
Accumulated Deferred Taxes	EOY			25,192																	1,440	
Materials & Supplies	BOY																					
Materials & Supplies	EOY																					
Fuel Inventory	BOY																					
Fuel Inventory	EOY																					
Non-Plant Assets & Liab	BOY																					
Non-Plant Assets & Liab	EOY																					
Prepays & Other	BOY			61,777																	3,531	
Prepays & Other	EOY			61,777																	3,531	
<b>Statement of Income</b>																						
Operating Expenses:																						
Fuel & Purchased Energy	Annual																					
Power Production	Annual																					
Transmission	Annual																					
Distribution	Annual																					
Customer Accounting	Annual																					
Customer Service & Information	Annual																					
Sales, Econ Dvlp & Other	Annual																					
Administrative & General	Annual																					
<b>Total Operating Expenses:</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation	Annual																					
Amortization	Annual																					
Taxes:																						
Property	Annual																					
Gross Earnings Tax	Annual																					
Deferred Income Tax & ITC	Annual			3,339																	194	
Payroll & other	Annual																					
<b>Total Taxes:</b>	Annual	0	0	3,339	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	194	0	0
AFUDC	Annual																					
<b>Juris Income Tax</b>																						
Tax Additions:																						
Nuclear Fuel Burn (ex D&D)	Annual																					
Nuclear Outage Accounting	Annual			59,808																	3,415	
Avoided Tax Interest	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Other Book Additions	Annual																					
<b>Total Tax Additions</b>	Annual	0	0	59,808	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,415	0	0
Tax Deductions:																						
Tax Depreciation & Removal	Annual			67,996																	3,890	
Manufacture Production Deduction	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Other Tax/Book Timing Differences	Annual																					
<b>Total Tax Deductions</b>	Annual	0	0	67,996	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,890	0	0
Tax Credits:																						
State R&E Credits																						
Other State Credits																						

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Northern States Power Company, a Minnesota corporation  
 Electric Utility  
 Deferred Accounting - Nuclear Outage Costs Change Of Accounting  
 Deferred Outage Amortization per MPUC Decision

Composite Tax Rate 40.7785%  
 Demand (Fixed) 5.7712%  
 Energy (Variable) 5.6539%

Balances	Total Company												SD Jurisdiction		
	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Unamortized Bal 13 Mo Av	Unamortized Bal 13 Mo Av
Total	40,988,321	67,406,412	67,406,412	67,406,412	67,406,412	67,406,412	67,406,412	67,406,412	67,406,412	62,145,693	57,739,225	53,800,110	49,175,550	61,776,937.98	3,531,029.36
Sum F	16,952,804	35,788,010	35,788,010	35,788,010	35,788,010	35,788,010	35,788,010	35,788,010	35,788,010	33,056,065	31,028,352	29,302,205	26,971,024	32,585,733.25	1,880,587.84
Sum V	24,035,517	31,618,402	31,618,402	31,618,402	31,618,402	31,618,402	31,618,402	31,618,402	31,618,402	29,089,627	26,710,874	24,497,905	22,204,526	29,191,204.73	1,650,441.52
<b>Outage Costs</b>														<b>Outage Cost</b>	<b>Outage Cost</b>
Total		1,696,019	5,060,052	17,396,289	16,249,856	22,156,207	3,184,318	33,695	295,124	246,281	476,149	828,493	373,063	67,995,547.22	3,890,099.48
Sum F		1,104,793	2,484,730	9,557,329	8,933,273	12,703,346	3,060,443	9,612	(75,253)	51,798	377,038	617,717	134,459	38,959,283.42	2,248,418.16
Sum V		591,226	2,575,322	7,838,960	7,316,584	9,452,861	123,876	24,083	370,378	194,483	99,111	210,777	238,604	29,036,263.80	1,641,681.32
<b>Amortizations</b>														<b>Amortization</b>	<b>Amortization</b>
Total		4,751,285	4,751,285	4,751,285	4,751,286	5,229,157	4,971,606	4,936,271	5,511,291	5,507,000	4,882,616	4,767,609	4,997,623	59,808,313.54	3,415,450.10
Sum F		2,197,247	2,197,247	2,197,247	2,197,247	2,484,012	2,463,089	2,442,175	2,764,798	2,783,743	2,404,752	2,343,863	2,465,641	28,941,061.85	1,670,246.56
Sum V		2,554,038	2,554,038	2,554,038	2,554,038	2,745,144	2,508,517	2,494,096	2,746,493	2,723,257	2,477,864	2,423,746	2,531,983	30,867,251.69	1,745,203.54
<b>Balance Check</b>															
Total	37,933,054	38,241,821	50,886,825	62,385,396	79,312,447	77,525,159	72,622,583	67,406,416	62,145,697	57,739,230	53,800,115	49,175,555			
Sum F	15,860,350	16,147,832	23,507,914	30,243,940	40,463,274	41,060,627	38,628,064	35,788,012	33,056,067	31,028,353	29,302,207	26,971,026			
Sum V	22,072,705	22,093,989	27,378,911	32,141,456	38,849,173	36,464,532	33,994,519	31,618,404	29,089,630	26,710,876	24,497,908	22,204,529			
														<b>Annual Deferred</b>	<b>Annual Deferred</b>
														3,338,631.09	193,554.90
														4,085,280.48	235,769.71
														(746,649.40)	(42,214.81)
														<b>Accum Def 13 Mo Av</b>	<b>Accum Def 13 Mo Av</b>
														25,191,708.66	1,439,900.81
														13,287,973.24	766,875.51
														11,903,735.42	673,025.30

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