

2011 Electric SD Rate Case Expense Amortization

Rate Base	Period	Mn Co Electric												Mn Co Gas		Jur Electric				Jur Gas		
		Production				Transmission				Distribution				MN	ND	MN	ND	SD	Whis	MN	ND	
		MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	MN	ND	SD	Whis	MN	ND	
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																					
Accumulated Deferred Taxes	EOY																					
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			100				34				56						190				
Prepays & Other	EOY			100				34				56						190				
Statement of Income																						
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																					
Total Operating Expenses:	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation Amortization																						
Depreciation	Annual																					
Amortization	Annual																					
Taxes:																						
Property	Annual																					
Gross Earnings Tax	Annual																					
Deferred Income Tax & ITC	Annual																					
Payroll & other	Annual																					
Total Taxes:	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC																						
AFUDC	Annual																					
Juris Income Tax																						
Tax Additions:																						
Nuclear Fuel Burn (ex D&D)	Annual																					
Nuclear Outage Accounting	Annual																					
Avoided Tax Interest	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Other Book Additions	Annual																					
Total Tax Additions	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Deductions:																						
Tax Depreciation & Removal	Annual																					
Manufacture Production Deduction	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Other Tax/Book Timing Differences	Annual																					
Total Tax Deductions	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Credits:																						
State R&E Credits	Annual																					
Other State Credits	Annual																					
Federal Production Tax Credit (PTC)	Annual																					
Other Federal Tax Credits	Annual																					
Total Tax Credits	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jurisdiction Cash Working Capital																						

Northern States Power Company, a Minnesota corporation
 Electric Utility - South Dakota Jurisdiction
 5 Year Amortization of Deferred Rate Case Expenses
 2011 Actual
 000's

Amortization of Deferred Rate Case Expenses			
Year	BOY (1)	Current (2)	EOY (3)
2010	268	51	217
2011	217	54	163
2012	163	54	110
2013	110	54	56
2014	56	54	2
2015	2	2	0

Notes:

- (1) & (3) Prepayments & Other : RATE\11Actual\RB\CROSS_Inputs E & G Summary.xls
 (2) O&M Manual Items amortization entered from amortization spreadsheet.

3 factor to SubBU	52.9700%	17.6600%	29.3700%	100.0000%
3 Factor Gen Elec MN	Production	Transmission	Distribution	

BOY	115	38	64	217
EOY	86	29	48	163
13 Month Average	100	34	56	190

	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	13 mo avg
13 Month Average Net Plan	216,929	212,461	207,992	203,524	199,056	194,587	190,119	185,651	181,182	176,714	172,246	167,778	163,309	190,119
Net Plant Change		4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	

PA-SA

SD Electric
JDE 10.248418

Mo amort 4,468 Amortized over 48 Months

Balance 12/31/2009 (Inc Reg Adj)	Reg Adj	Amort	
			268,099
J 2010	1,611	2,018	266,081
F	96,953	4,468	261,612
M	(44,206)	4,468	257,144
A	(3,339)	4,468	252,676
M		4,468	248,207
J		4,468	243,739
J		4,468	239,271
A		4,468	234,802
S		4,468	230,334
O		4,468	225,866
N		4,468	221,397
D		4,468	216,929
J 2011		4,468	212,461
F		4,468	207,992
M		4,468	203,524
A		4,468	199,056
M		4,468	194,587
J		4,468	190,119
J		4,468	185,651
A		4,468	181,182
S		4,468	176,714
O		4,468	172,246
N		4,468	167,778
D		4,468	163,309
J 2012		4,468	158,841
F		4,468	154,373
M		4,468	149,905
A		4,468	145,437
M		4,468	140,969
J		4,468	136,501
J		4,468	132,033
A		4,468	127,565
S		4,468	123,097
O		4,468	118,629
N		4,468	114,161
D		4,468	109,693
J 2013		4,468	105,225
F		4,468	100,757
M		4,468	96,289
A		4,468	91,821
M		4,468	87,353
J		4,468	82,885
J		4,468	78,417
A		4,468	73,949
S		4,468	69,481
O		4,468	65,013
N		4,468	60,545
D		4,468	56,077
J 2014		4,468	51,609
J		4,468	47,141
M		4,468	42,673
A		4,468	38,205
M		4,468	33,737
J		4,468	29,269
J		4,468	24,801
A		4,468	20,333
S		4,468	15,865
O		4,468	11,397
N		4,468	6,929
D		4,468	2,461
J 2015		2,461	0

Find Close Tools

Account Number: 629111.752000 | Rate Case

Fiscal Year: 11
 Ledger Type: AA
 Subledger Type:
 Subledger Desc:
 PYE Net Postings: 51,185.47

Period End	Period Amounts	Cumulative Amounts
01/31/2011	4,468.32	4,468.32
02/28/2011	4,468.32	8,936.64
03/31/2011	4,468.32	13,404.96
04/30/2011	4,468.32	17,873.28
05/31/2011	4,468.32	22,341.60
06/30/2011	4,468.32	26,809.92
07/31/2011	4,468.32	31,278.24
08/31/2011	4,468.32	35,746.56
09/30/2011	4,468.32	40,214.88
10/31/2011	4,468.32	44,683.20
11/30/2011	4,468.32	49,151.52
12/31/2011	4,468.32	53,619.84

Find Close Tools

Account Number: 10248418 | NSR1 SD Elec Rate Case

Fiscal Year: 11
 Ledger Type: AA
 Subledger Type:
 Subledger Desc:
 PYE Net Postings: 119.38
 Balance Forward: 216,626.53

Period End	Period Amounts	Cumulative Amounts
01/31/2011	4,468.32	212,461.21
02/28/2011	4,468.32	207,992.89
03/31/2011	4,468.32	203,524.57
04/30/2011	4,453.48	199,071.17
05/31/2011	4,463.24	194,567.93
06/30/2011	4,468.32	190,119.61
07/31/2011	4,468.32	185,651.29
08/31/2011	4,468.32	181,182.97
09/30/2011	4,468.32	176,714.65
10/31/2011	4,468.32	172,246.33
11/30/2011	4,468.32	167,778.01
12/31/2011	4,468.32	163,309.69

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