Template V1.2	nt	Esilvi	Pro	ducti	on			n Co rans					Distr	ihuti	on		TRUE S		Elec	
Template V1.2	Period	MN I		SD		Vhls				Wh	ls I		ND		D V	/hls	MN	ND	SE) Wh
Rate Base																				
Plant Investment	BOY			8,29	93														479	9
Plant Investment	EOY			8,29	93			120			18								479	9
Depreciation Reserve	BOY			48													0.5363		2!	
Depreciation Reserve	EOY			48	37														2!	9
C.W.I.P.	BOY																			
C.W.I.P.	EOY																			
Accumulated Deferred Taxes	BOY			1,02															5	
Accumulated Deferred Taxes	EOY			1,02	24														5	9
Materials & Supplies	BOY																			
Materials & Supplies	EOY																			
Fuel Inventory	BOY																			
Fuel Inventory	EOY	\$ 100 K																		
Non-Plant Assets & Liab	BOY																			
Non-Plant Assets & Liab	EOY																			
Prepaids & Other	BOY																			
Prepaids & Other	EOY	50000											KSS.				Basa			
Statement of Income																				
Operating Expenses:																				
Fuel & Purchased Energy	Annual	ROTALIS									1 188	88666			Since		1989			
Power Production	Annual																			
Transmission	Annual																1888			
Distribution	Annual	200																		
Customer Accounting	Annual																			
Customer Service & Information	Annual																			
Sales, Econ Dvlp & Other	Annual																			
Administrative & General	Annual								4.7											
Total Operating Expenses:	Annual	0	0	200	0	0	0	0	0)	0	0	0		0	0	0	0		0
Total Operating Expenses											-									
Depreciation Amortization	Annual Annual			41	00														2	3
Toyon																				
Taxes:	Annual			4	03										SWIII	\$3.50U	HSS48			6
Property Gross Earnings Tax	Annual				US															•
Deferred Income Tax & ITC	Annual			(2,0	36/												10243		(11	B۱
Payroll & other	Annual			12,0	30)															٠,
Total Taxes:	Annual		0	(1,9	35)	0	0	0	()	0	0	0		0	0	0	0	(11	2)
Total Taxos.	7 11111441			(1,5													1115 311			/
AFUDC	Annual					34500000 					11 188						555783 55558			
Juris Income Tax																				
Tax Additions:																				
Nuclear Fuel Burn (ex D&D)	Annual																			
Nuclear Outage Accounting	Annuai																			
Avoided Tax Interest	Annual			(3	45)														(2	20)
Open	Annual																10000			
Open	Annual																			
Open	Annual																			
Open	Annual																			
Open	Annual																1888			
Other Book Additions	Annua								100											
Total Tax Additions	Annua	0	0	(3	45)	0	0	. 0	() :::	0	0	C)	0	0	0	0	(2	20)
Tax Deductions:																				
Tax Deductions: Tax Depreciation & Removal	Annual			(4,7	80\											38404	1888		(27	76\
Manufacture Production Deduction				(7,/	ບອງ														\41	7)
	Annua Annua																			
Open	Annua																			
Open	Annua	100000000000000000000000000000000000000																		
Open Other Tax/Book Timing Differences	Annua																			
Total Tax Deductions	Annua		0	(4,7	891	0	0	0	5 - 5 ()	0	0	()	0	0	0	n	(27	76)
TOTAL TAX DECUCTIONS	Aimud	233 64,53		(7,/	<i>59</i>	18880		U	1000		J		SHEE						\21	
Tax Credits:		1884E									10	<u> </u>	esueriSi	2040033	3200 (15°)	r/milii	Nabyp			m sexisivi
State R&E Credits											1.18									
Other State Credits																	1979			
Federal Production Tax Credit (PTC)																				
											- 20									
Other Federal Tax Credits					quan.	11000														
Other Federal Tax Credits Total Tax Credits	Annua	0	0		0	0	0	0	(0	0	0	()	0	0	0	0		0





Docket EL12-xxx

Northern States Power, a Minnesota corporation
Annual Revenue Requirement
10386260 PI-ZE Piping System Replacement
2011 Test Year South Dakota Electric Rate Case - 2011 Rev Requirement
(000's)

Rate Analysis	Total Company SD Jurisdiction						
Plant Investment	789	38					
Depreciation Reserve	(247)	(12)					
CWIP	-	-					
Accumulated Deferred Taxes	1,229	59					
	(193)	(9)					
Average Rate Base	(193)	(9)					
Tax Preferenced Items:							
Tax Depreciation & Removal Expense	6,162	298					
Avoided Tax Interest	412	20					
Debt Return	(6)	(0)					
Equity Return	(9)	(0)					
Current Income Tax Requirement	(1,782)	(86)					
Book Depreciation	19	1					
Annual Deferred Tax	2,431	118					
ITC Flow Thru	-						
AFUDC Expenditure	-	-					
Property Taxes	-	-					
Total Revenue Requirements	653	32					
The same of the sa							

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

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

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





Northern State—ower, a Minnesota corporation 2011 Test-Year Actual 10386260 PI-ZE Piping System Replacement



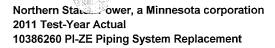
 Property Tax Rate
 0.0000%

 Demand Prod SD Jur %
 5.7712%

 Demand MN Co %
 83.8019%

 South Dakota Post I/A
 4.8364%

CWIP (Not Allowed in	n SD)						South Dakota Post I/A
	Total Con	npany	Total Compar	ny after IA	SD Jurisdi	ction	
	BOY	EOY	BOY	EOY	BOY	EOY	
Production	-	-	-	-	-	-	
COSS Adj (000's)	-	-	_	-		-	
Plant							
	Total Con	npany	Total Compar	ny after IA	SD Jurisdi	ction	
	BOY	EOY	BOY	EOY	BOY	EOY	
Production	788,676.00	788,676.00	660,925.47	660,925.47	38,143.33	38,143.33	
COSS Adj (000's)	789	789	661	661	38	38	
Reserve							
	Total Con	npany	Total Compar	ny after IA	SD Jurisdi		
	BOY	EOY	BOY	EOY	BOY	EOY	
Production	(246,818.00)	(246,818.00)	(206,838.17)	(206,838.17)	(11,937.04)	(11,937.04)	- Abda
COSS Adj (000's)	(247)	(247)	(207)	(207)	(12)	(12)	(12)
Accumulated Deferre	ed						•
	Total Con	npany	Total Compar	ny after IA	SD Jurisdi	ction	
	BOY	EOY	BOY	EOY	BOY	EOY	
Production	1,229,416.00	1,229,416.00	1,030,273.97	1,030,273.97	59,459.17	59,459.17	
COSS Adj (000's)	4.000	4.000	4.000	4.020	59	59	59
00007103 (00000)	1,229	1,229	1,030	1,030	59	29	39







 Property Tax Rate
 0.0000%

 Demand Prod SD Jur %
 5.7712%

 Demand MN Co %
 83.8019%

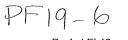
 South Dakota Post I/A
 4.8364%

Book Depreciation	Total Company	Total Company after IA	SD Jurisdiction
	Annual	Annual	Annual
Production	19.057.22	15,970.31	- 921.68
rioddollori	10,007.22	10,070.01	021.00
COSS Adj (000's)	- 19	- 16	- 1
00007.103 (0000)			
Annual Deferred			
	Total Company	Total Company after IA	SD Jurisdiction
	Annual	Annual	Annual
Production	2,431,392.64	2,037,553.23	- 117,591.27
COSS Adj (000's)	- 2,431	- 2,038	- 118
Tax Depreciation			
	Total Company	Total Company after IA	SD Jurisdiction
	Annual	Annual	Annual
Production	6,162,108.44	5,163,963.96	- 298,022.69
COSS Adj (000's)	- 6,162	- 5,164	- 298
	05)		
AFUDC (Not allowed in		Total Commons offer IA	SD Jurisdiction
	Total Company Annual	Total Company after IA	Annual
Deadretian	Annuai	Annual	Alliuai
Production	-	-	- -
COSS Adj (000's)		_	
CO33 Auj (0003)			
Avoided Tax			
Avoided Tux	Total Company	Total Company after IA	SD Jurisdiction
	Annual	Annual	Annual
Production	412,256.95	345,479.16	- 19,938.29
	,	,	
COSS Adj (000's)	- 412	- 345	- 20
, , ,			
Property Tax			
	Total Company	Total Company after IA	SD Jurisdiction
	Annual	Annual	Annual
Production	-	-	-
COSS Adj (000's)		-	-

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FIC	1-5
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Project Identification Informa	ation		CWIP/RWIP					J	Plant In-service			Depreciation Bess	ere .				T,	ax Depreciation			Def	ferred Taxes		l R	WIP		
Grandparent			Charle the	Lefel Last 1	N. Bulancia	A. Land		Carlotta Balanca	e di Persona di Salaman (1911).	terminal Williams	Supply North	215 (Pro-Pr-Sc200)							Federal Tax	State Tax					ender de la		Historius
or Parent			Beginnin	(CWIP)										(1	RWIP) Salvage/		T	ax Composite I									
Work Order Description	F	unctional Use	g E		AFUDC Debt Al	FUDC Equity	Closings	Ending	Beginning	Additions Retin	ements	Ending	Beginning	Provision		irements	Ending	(16)	(5)		oided Tax	Beginning	Annual	Ending I	Beginning Sp	end Closing	Ending
			- Aud Thaillea	e.T est i.i.i.		-4 - 7 (5)(4)	Helita sa Telebiha	Total 10	No. 1, 70, 800 (2009)			ABD															STEEL STEEL
N																											
್ತಿ ೨D Rate Case,																											
2011 Actual Costs																											
As Reported by Cap	ital Asse	et Account	ting																								
Rate Case Impact - Plant &	Plant	2010-2011	٦Ť																								
	Nuc	clear																									
	2010	December						7,448,899				-						_						13,720			234,830
	2011	January	#######	17,039	16,899	30,217	-	7,513,054	-	-	-	- 280	-	-	-	-	_	498,934	560,253	122,150	27,312	13,720	202,616	216,336	234,830		234,830
		February	#######	9,694	16,272	28,860	_	7,567,880	-	-	-	- 279	-	-	-	-	-	498,934	560,253	122,150	30,238	216,336	202,616	418,952	234,830		234,830
		March	#######	152,064	19,312	35,934	-	7,775,189		-	-	- 278	-	-	-	-	-	498,934	560,253	122,150	31,793	418,952	202,616	621,568	234,830		234,830
		April	#######	78,417	19,499	36,124	-	7,909,228	-	-	-	- 277	-	-	-	-	-	498,934	560,253	122,150	29,278	621,568	202,616	824,184	234,830		234,830
		May	#######	35,329	19,446	35,841	-	7,999,844	-	-	-	- 276	-	-	-	-		498,934	560,253	122,150	35,053	824,184	202,616	1,026,800	234,830		234,830
		June	######	68,651	19,755	36,498	-	8,124,747	-	-	-	- 275		-	-	-		498,934	560,253	122,150	36,968	1,026,800	202,616	1,229,416	234,830		234,830
		July	#######	289,043	19,745	36,282		8,469,818	-	-	-	- 274		_	_	-	_	498,934	560,253	122,150	37,950	1,229,416	202,616	1,432,032	234,830		234,830
		August	#######	221,711	20,757	38,210	-	8,750,496	-	-	-	- 273	-	_	_	-	_	498,934	560,253	122,150	37,377	1,432,032	202,616	1,634,648	234,830		234,830
		September	######	584,510	20,482	37,329		9,392,817	-	-	-	- 272		-		-	_	498,934	560,253	122,150	39,764	1,634,648	202,616	1,837,264	234,830		234,830
		October	######	499,256	23,170	42,551	-	9,957,794	-	-	-	- 271	-		-	-	_	498,934	560,253	122,150	42,311	1,837,264	202,616	2.039.880	234,830		234,830
		November	######	160,764	23,941	43,947	-	10,186,446	-		-	- 270	_	-	-	_	_	498,934	560,253	122,150	42,728	2,039,880	202,616	2,242,496	234,830		234,830
	2011	December	#######	31,838	12,166	22,333	(10,252,783)	_	-	10,252,783	-	10,252,783 269	_	19,057	-	_	19,057	498,934	560,253	122,150	21,487	2,242,496	202,616	2,445,112			409,732
	_	2011 Total		2,148,316	231,443	424,126	(10,252,783)			10,252,783	-			19.057		-		5,987,207		1,465,799	412,257	-,,	2,431,393	2,443,112		4,902 -	
	20	11 Beg/End Av	/g					3,724,449				5,126,392	***************************************				9,529		0,7 20,001	1,100,177	-11-11-07		L/tJk/J/J	1,229,416		4,702	322,281
		011 13 Mo Avg						7,776,632				788,676					1,466						E	1,229,416			248,284
			<u>'</u>								2000					\$330							K. S. S.	1,225,410			240,204
	2011	December										10,252,783					19,057							2,445,112			409,732
	2012	January	-	151,840	_	_	(151,840)	-	10,252,783	151,840	_	10,404,623 268	19,057	38,469	_	_	57,526	38,049	25,785	113,406	_	2,445,112	525	2,445,637	409,732		409,732
	2012	February	_	150,000	_	-	(150,000)	_	10,404,623	150,000		10,554,623 267	57,526	39,034	-	_	96,560	38,049	25,785	113,406	_	2,445,637	525 525	2,445,657	409,732		409,732
		March	_	100,000	_	_	(100,000)	_	10,554,623	100,000		10,654,623 266	96,560	39,504	-	_	136,064	38,049	25,785	113,406	_	2,446,162			409,732		
		April		30.000		_	(30,000)	_	10,654,623	30,000	-	10,684,623 265	136,064	40,522	(409,732)	_	(233,145)	38,049	25,785	113,406	-	2,446,162	525	2,446,687	409,732	(400.733)	409,732
		May		-		_	(55,555)	_	10,684,623	-	_	10,684,623 264	(233,145)	41,355	(107).02)		(191,790)	38,049	25,785	113,406			525	2,447,212	409,/32	- (409,732)	-
		June		_	_	_	_	_	10,684,623	_	_	10,684,623 263	(191,790)	41,355	-		(150,435)	38,049	25,785	113,406	_	2,447,212 2,447,737	525	2,447,737	-		-
		July	_	_	_	_	_		10,684,623	_	_	10,684,623 262	(150,435)	41,355	_	_	(109,080)	38,049	25,785	113,406	_		525	2,448,262	-		-
		August	_	_	_			_	10,684,623	_	_	10,684,623 261	(109,080)	41,355	_		(67,725)	38,049	25,785	113,406		2,448,262 2,448,787	525	2,448,787	-		-
		September		_	_			_	10,684,623	-	_	10,684,623 260	(67,725)	41,355			(26,369)	38.049	25,785	113,406	-		525	2,449,312	•		-
		October	_	_		_		_	10,684,623	-		10,684,623 259	(26,369)	41,355	_	_	14,986	38,049	25,785	113,406	-	2,449,312	525	2,449,837	•		-
		November	_	_			_	_	10,684,623	_			14,986	41,355	_	_	56,341	38,049	25,785	113,406	-	2,449,837	525	2,450,362	•		-
	2012	December							10,684,623	_	_	10,684,623 258 10,684,623 257	56,341	41,355		**	97,696	38.049	25,785	113,406	-	2,450,362	525	2,450,887	-		-
	2012	2012 Total		431,840			(431,840)		10,001,020	431,840		10,001,020	50,511	488,371	(409,732)		97,090	456,589		1,360,871	-	2,450,887	525	2,451,412	-		
	20	12 Beg/End Av	va .	101,010			(451,010)	0		151,010		10,468,703		400,371	(409,732)	-	58,377	400,005	309,424	1,360,8/1		<u>- [</u>	6,300	2,448,262		- (409,732)	204,866
		2012 13 Mo Ave						0			\$575	10,617,559				1000	(23,101)						\$00,000	2,448,262			
		.012 10 1110 1117	<u> </u>					·			\$223					1.22	(-2,101)						L.	2,446,202			126,071
	2012	December						-				10,684,623					97,696							0.454.445			
	2012	lanuary	_	_	_	-	-	_	10,684,623	_	_	10,684,623 256	97,696	41,355	_		139,051	37,270	25,006	112,627	_	2,451,412	(05)	2,451,412			-
	2013	February	_	_	-	_	-	_	10,684,623	-		10,684,623 255	139,051	41,355	-	-	180,406	37,270	25,006	112,627	-		(35)	2,451,377	-		-
		March	_	_	-	_	_	_	10,684,623		-	10,684,623 254	180,406	41,355	-	-	221,762	37,270 37,270	25,006	112,627	-	2,451,377	(35)	2,451,343			-
		April	_		_	_	_	-	10,684,623	-	-	10,684,623 253	221,762	41,355	_	_	263,117	37,270 37,270	25,006	112,627	-	2,451,343	(35)	2,451,308	-		-
		May	_	_	_	_	_	_	10,684,623	_	_	10,684,623 252	263,117	41,355	_	_	304,472	37,270	25,006	112,627	-	2,451,308	(35)	2,451,273	•		. -
		June	_	_	_	_	_	_	10,684,623	_		10,684,623 251	304,472	41,355			345,827				-	2,451,273	(35)	2,451,238	•	-	-
		July	_	_	_	_	_	_	10,684,623	_	_	10,684,623 250	345,827	41,355	-	=	345,827	37,270	25,006 25,006	112,627	-	2,451,238	(35)	2,451,203	-	-	-
		August	-	_	_	-	-	-	10,684,623	_	_	10,684,623 249	387,182	41,355		-	387,182 428,538	37,270 37,270	25,006 25,006	112,627	-	2,451,203	(35)	2,451,169	-		-
		September	_	_	-	-	-	_	10,684,623	_	_	10,684,623 248	428,538	41,355 41,355	-	_				112,627	-	2,451,169	(35)	2,451,134	-		-
		October	-	-	-	-	-	_	10,684,623	-	-	10,684,623 247	469,893		-	-	469,893	37,270	25,006	112,627	-	2,451,134	(35)	2,451,099	-		-
		November	-	-	•	-	-	_	10,684,623	_	_	10,684,623 246	511,248	41,355 41,355	-	-	511,248	37,270	25,006	112,627	-	2,451,099	(35)	2,451,064	-		-
	2013	December	-	-	-	-	-	-	10,684,623	-	-	10,684,623 245	552,603	41,355 41,355	-	-	552,603 593,958	37,270	25,006	112,627	-	2,451,064	(35)	2,451,029	-		-
	2015	2013 Total				<u> </u>			10,003,023	-		20/001/020	002,003	41,355	-	<u>-</u>	393,438	37,270 447,239	25,006	112,627	-	2,451,029	(35)	2,450,995	-		<u> </u>
	70	013 Beg/End A	vo	·····		 		ń		_		10,684,623		470,202	-	-	345,827	997,259	300,073	1,351,520		-	(418)	2 454 000			
		2013 13 Mo Av						0			1000	10,684,623				1000	345,827						800,000	2,451,203			0
		LOTO TO MID AV	5					U			i	TOARST, 02.0				I.S.	343,8Z/							2,451,203			0



Docket EL12-xxx

Northern States Power, a Minnesota corporation
Annual Revenue Requirement
10386260 PI-ZE Piping System Replacement
2011 Test Year South Dakota Electric Rate Case - 2013 Step Rev Requirement
(000's)

Rate Analysis	Total Company SD Jurisdiction					
Plant Investment	9,896	479				
Depreciation Reserve	593	29				
CWIP	-	-				
Accumulated Deferred Taxes	1,222	59				
	8,081	391				
Average Rate Base Tax Preferenced Items:	8,081	391				
Tax Depreciation & Removal Expense	(5,715)	(276)				
Avoided Tax Interest	(412)	(20)				
Debt Return	233	11				
	233 397	19				
Equity Return Current Income Tax Requirement	2,016	97				
Book Depreciation	477	23				
Annual Deferred Tax	(2,432)	(118)				
ITC Flow Thru	-	-				
AFUDC Expenditure	-	-				
Property Taxes	123	6				
Total Revenue Requirements	814	38				

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

Ave RB * Weighted Cost of St & LT Debt Ave RB * Weighted Cost of Equity (Eq Ret+Bk Depre+Def Tx+ITC-Tax Depre-ADUDC+Avoid Tax)* T/I
Per 2012 Step tab
Dt Ret+Eg Ret+Cur Tax+Bk Depre+Def Tax+ITC+ADUDC+Prop Ta







PF19-7

Northern States Power, a Minnesota corporation Annual Revenue Requirement 10386260 PI-ZE Piping System Replacement 2011 Test Year South Dakota Electric Rate Case - 2013 Rev Requirement (000's)

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	42.5	

Rate Analysis	Total Company SD Jurisdiction						
Plant Investment	10,685	517					
Depreciation Reserve	346	17					
CWIP	-	_					
Accumulated Deferred Taxes	2,451	119					
	7,888	381					
Average Rate Base Tax Preferenced Items:	7,888	381					
Tax Depreciation & Removal Expense	447	22					
Avoided Tax Interest	-	-					
Debt Return	227	11					
Equity Return	387	19					
Current Income Tax Requirement	235	11					
Book Depreciation	496	24					
Annual Deferred Tax	-	-					
ITC Flow Thru	-	-					
AFUDC Expenditure	-	-					
Property Taxes	123	6					
Total Revenue Requirements	1,468	71					

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

Ave RB * Weighted Cost of St & LT Debt
Ave RB * Weighted Cost of Equity
(Eq Ret+Bk Depre+Def Tx+ITC-Tax Depre-ADUDC+Avoid Tax)* T/ι
Per 2012 Step tab
•
Per 2012 Step tab
Dt Ret+Eg Ret+Cur Tax+Bk Depre+Def Tax+ITC+ADLIDC+Prop Ta





Northern State Power, a Minnesota corporation 2013 Step Adjustment 10386260 PI-ZE Piping System Replacement



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

CWIP (Not Allowed i								· · · · · · · · · · · · · · · · · · ·
	Total Company		Total Company after IA			SD Jurisdiction		
Production	BOY -	EOY -	BOY -	EOY -		BOY -	EOY -	
COSS Adj (000's)	-		-	**		i i i i i i i i i i i i i i i i i i i	-	
Plant								
	Total Cor	mpany	Total Compan	ny after IA		SD Jurisdi	ction	
	BOY	EOY	BOY	EOY		BOY	EOY	
Production	9,895,947.00	9,895,947.00	8,292,991.61	8,292,991.61		478,605.13	478,605.13	
COSS Adj (000's)	9,896	9,896	8,293	8,293		479	479	479
Reserve								
	Total Cor		· -	Total Company after IA		SD Jurisdiction		
	BOY	EOY	BOY	EOY		BOY	EOY	
Production	592,645.00	592,645.00	496,647.77	496,647.77		28,662.54	28,662.54	
COSS Adj (000's)	593	593	497	497		29	29	29
Accumulated Deferre	ed							
	Total Cor	mpany	Total Company after IA		SD Jurisdiction		ction	
	BOY	EOY	BOY	EOY		BOY	EOY	
Production	1,221,787.00	1,221,787.00	1,023,880.72	1,023,880.72		59,090.20	59,090.20	
COSS Adj (000's)	1,222	1,222	1,024	1,024		59	59	::::::::::::::::::::::::::::::::::::::



Northern Stacower, a Minnesota corporation 2013 Step Adjustment 10386260 PI-ZE Piping System Replacement





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

Book Depreciation	Total Company	Total Company after IA	SD Jurisdiction		
Production	Annual 477,204.99	Annual 399,906.85	Annual - 23,079.42		
COSS Adj (000's)	- 477	- 400	- your engine 23		
Annual Deferred	Total Company Annual`	Total Company after IA Annual	SD Jurisdiction Annual		
Production	(2,431,810.34)	(2,037,903.27)	- (117,611.47)		
COSS Adj (000's)	- (2,432)	- (2,038)	- (118)		
Tax Depreciation	Total Company Annual	Total Company after IA Annual	SD Jurisdiction Annual		
Production	(5,714,869.54)	(4,789,169.26)	- (276,392.54)		
COSS Adj (000's)	- (5,715)	- (4,789)	- (276)		
AFUDC	Total Company Annual	Total Company after IA Annual	SD Jurisdiction Annual		
Production	-	-	-		
COSS Adj (000's)	-	-			
Avoided Tax	Total Company Annual	Total Company after IA Annual	SD Jurisdiction Annual		
Production	(412,256.95)	(345,479.16)	(19,938.29)		
COSS Adj (000's)	- (412)	- (345)	- (20)		
Property Tax	Total Company	Total Company after IA Annual	SD Jurisdiction Annual		
Production	Annual 122,873.16	Annuai 102,970.05	- 5,942.61		
COSS Adj (000's)	- 123	- 103	- 6		

Northern Sta..... ower, a Minnesota corporation 2011 Test-Year - Year 2013 10386260 PI-ZE Piping System Replacement

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

CWIP (Not Allowed	in SD)						Jodin Dakota i Ost IIA
om (normonea	Total Co	mpany	Total Company after IA		SD Juris	diction	
	BOY	EOY	BOY	EOY	BOY	EOY	
Production	-	-	-	-	-	-	
COSS Adj (000's)	-	-	-	4	: -	===	
Plant							
	Total Co	mpany	Total Co	mpany after IA	SD Juris	diction	
	BOY	EOY	BOY	EOY	BOY	EOY	
Production	10,684,623.00	10,684,623.00	8,953,917.0	8 8,953,917.08	516,748.46	516,748.46	
COSS Adj (000's)	10,685	10,685	8,95	4 8,954	517	517	517
Reserve							
	Total Co	mpany	Total Company after IA		SD Juris	diction	
	BOY	EOY	BOY	EOY	BOY	EOY	
Production	345,827.00	345,827.00	289,809.6	0 289,809.60	16,725.49	16,725.49	
COSS Adj (000's)	346	346	29	0 290	17	17	17
Accumulated Defer	ed						
	Total Co	Total Company		Total Company after IA		diction	
	BOY	EOY	BOY	EOY	BOY	EOY	
Production	2,451,203.00	2,451,203.00	2,054,154.6	9 2,054,154.69	118,549.38	118,549.38	
COSS Adj (000's)	2,451	2,451	2,05	4 2,054	119	119	119

1.1500%

5.7712% 83.8019%

4.8364%

Property Tax Rate

Demand MN Co % South Dakota Post I/A

Annual

Annual

Annual

Annual

Annual

21,630.15

22

24,001.10

24

(20.20)

Demand Prod SD Jur %

Book Depreciation SD Jurisdiction **Total Company** Total Company after IA Annual Annual 496,262.20 415,877.16 Production COSS Adj (000's) 496 416 **Annual Deferred** Total Company after IA SD Jurisdiction **Total Company Annual** Annual (417.70)(350.04)Production COSS Adj (000's) Tax Depreciation SD Jurisdiction **Total Company** Total Company after IA Annual Annual Production 447,238.91 374,794.70 COSS Adj (000's) 447 375 AFUDC (Not allowed in SD) Total Company after IA SD Jurisdiction **Total Company** Annual Annual Production COSS Adj (000's) Avoided Tax

Northern State... ower, a Minnesota corporation

10386260 PI-ZE Piping System Replacement

2011 Test-Year - Year 2013

Production

COSS Adj (000's)

Property Tax

Production

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6 RB 10386260 PI ZE Piping 2013.xls[2013 Summary

Total Company after IA
Annual
102,970.05

Total Company after IA

Annual

Annual - 5,942.61

SD Jurisdiction

SD Jurisdiction

COSS Adj (000's) - 123 - 1

Annual

122,873.16

Annual

Total Company

Total Company

- 103