

2011 Electric SD SO2 Emission Allowance Amort

	Period	Mn Co Electric												Jur Electric				
		Production			Transmission				Distribution					MN	ND	SD	Whls	
		MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls					
<b>Rate Base</b>																		
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																47	
Prepays & Other	EOY																47	

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																	
<b>Total Operating Expenses:</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation	Annual																	
Amortization	Annual				(45)												(45)	
Taxes:																		
Property	Annual																	
Gross Earnings Tax	Annual																	
Deferred Income Tax & ITC	Annual																	
Payroll & other	Annual																	
<b>Total Taxes:</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	Annual																	

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Northern States Power Company, a Minnesota corporation  
 Electric Utility - South Dakota Jurisdiction  
 5 Year Amortization of Deferred SO2 Emission Allowance Sales  
 2011 Actual  
 000's

Amortization of Deferred SO2 Emission Allowance Sales

Year	BOY (1)	Current (2)	EOY (3)
2010	(222)	(42)	(180)
2011	(180)	(44)	(135)
2012	(135)	(44)	(91)
2013	(91)	(44)	(46)
2014	(46)	(44)	(2)
2015	(2)	(2)	(0)

Current 13 Month Average RB in Test Year (157)  
 Authorized Level Approved in Rates: EL09-009 (110)

Adjustment to PFS Average RB Allowed \$47

Account Balance by Month - Account Balances - Windows Internet Explorer provided by Xcel Energy

**ORACLE** JD EDWARDS ENTERPRISEONE

Find Close Tools

Account Number: 10.424520 | Olh Reg-SD Emission Allow

	Period End	Period Amounts	Cumulative Amounts
Fiscal Year: 11	01/31/2011	3,698.60	175,882.25-
Ledger Type: AA	02/28/2011	3,698.60	172,163.65-
Subledger/Type: *	03/31/2011	3,698.60	168,465.05-
Subledger Desc:	04/30/2011	3,565.10	164,899.95-
	05/31/2011	3,832.10	161,067.85-
	06/30/2011	3,698.60	157,369.25-
	07/31/2011	3,698.60	153,670.65-
	08/31/2011	3,698.60	149,972.05-
	09/30/2011	3,698.60	146,273.45-
	10/31/2011	3,698.60	142,574.85-
	11/30/2011	3,698.60	138,876.25-
	12/31/2011	3,698.60	135,177.65-

PYE Net Postings: 42,354.94  
 Balance Forward: 179,560.85-

2011 South Dakota Electric Rate Case  
SD EPA Emission Credit Auction Proceeds

JDE Acct  
10.424520

Date	Amortize over 60 Months	Balance 12/31/2010	
Jan 11		(3,698.60)	(179,560.85)
Feb 11		(3,698.60)	(175,862.25)
Mar 11		(3,698.60)	(172,163.65)
Apr 11		(3,698.60)	(168,465.05)
May 11	Annual Amort	(3,832.10)	(164,766.45)
Jun 11	(44,517)	(3,698.60)	(160,934.35)
Jul 11		(3,698.60)	(157,235.75)
Aug 11		(3,698.60)	(153,537.15)
Sep 11		(3,698.60)	(149,838.55)
Oct 11		(3,698.60)	(146,139.95)
Nov 11		(3,698.60)	(142,441.35)
Dec 11		(3,698.60)	(138,742.75)
			(135,044.15)

Account Balance by Month - Account Balances - Windows Internet Explorer provided by Xcel Energy

**ORACLE** JD EDWARDS ENTERPRISEONE

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Account Number: 629111.519365 Record Gain/Loss of S02 Allowa

Fiscal Year: 11  
Ledger Type: AA  
Subledger Type: \*  
Subledger Desc:

PYE Net Postings: 44,090.23

Period End	Period Amounts	Cumulative Amounts
01/31/2011	3,698.60-	3,698.60-
02/28/2011	3,698.60-	7,397.20-
03/31/2011	3,698.60-	11,095.80-
04/30/2011	3,698.60-	14,794.40-
05/31/2011	3,832.10-	18,626.50-
06/30/2011	3,698.60-	22,325.10-
07/31/2011	3,698.60-	26,023.70-
08/31/2011	3,698.60-	29,722.30-
09/30/2011	3,698.60-	33,420.90-
10/31/2011	3,698.60-	37,119.50-
11/30/2011	3,698.60-	40,818.10-
12/31/2011	3,698.60-	44,516.70-

Account Balance by Month - Account Balances - Windows Internet Explorer provided by Xcel Energy

**ORACLE** JD EDWARDS ENTERPRISEONE

Find Close Tools

Account Number: 10.424520 Oth Reg-SD Emission Allowa

Fiscal Year: 11  
Ledger Type: AA  
Subledger Type: \*  
Subledger Desc:

PYE Net Postings: 42,354.94  
Balance Forward: 179,560.85-

Period End	Period Amounts	Cumulative Amounts
01/31/2011	3,698.60	175,862.25-
02/28/2011	3,698.60	172,163.65-
03/31/2011	3,698.60	168,465.05-
04/30/2011	3,565.10	164,899.95-
05/31/2011	3,832.10	161,067.85-
06/30/2011	3,698.60	157,369.25-
07/31/2011	3,698.60	153,670.65-
08/31/2011	3,698.60	149,972.05-
09/30/2011	3,698.60	146,273.45-
10/31/2011	3,698.60	142,574.85-
11/30/2011	3,698.60	138,876.25-
12/31/2011	3,698.60	135,177.65-