

| Line | Sources | Description   | NSP-MN<br>Electric | South<br>Dakota<br>Electric<br>Share | Justification                                |
|------|---------|---|--------------------|--------------------------------------|--|
|      | (a)     | (b)   | (c)                | (d)                                  | (e)  |
| 1    | PF12-87 | Initial Company Proposed Adjustment                           | \$ (62,784)        | \$ (3,661)                           |  |
| 2    |         |   |                    |                                      |  |
| 3    |         | <b>Staff Association Adjustments</b>                          |                    |                                      |  |
| 4    | PF12-1  | The Itasca Project  | (18,000)           | (1,101)                              | MN Economic Development                      |
| 5    | PF12-1  | American Benefits Council                                     | (1,568)            | (96)                                 | Remove 21% for lobbying                      |
| 6    | PF12-2  | Associated Consultants International (ACI)                    | (32)               | (2)                                  | No SD ratepayer benefit                      |
| 7    | PF12-4  | Department of Regulatory Agencies (DORA)                      | (63)               | (4)                                  | Inadvertently Included                       |
| 8    | PF12-4  | Energy Efficiency Business Coalition                          | (89)               | (5)                                  | Energy Efficiency                            |
| 9    | PF12-9  | National Association of Stock Plan Professionals              | (565)              | (35)                                 | Shareholder benefits                         |
| 10   | PF12-11 | Public Relations Society of America                           | (152)              | (9)                                  | No SD ratepayer benefit                      |
| 11   | PF12-11 | Public Relations Society of America                           | (695)              | (43)                                 | No SD ratepayer benefit                      |
| 12   | PF12-12 | Shareholder Services Association (SSA)                        | (184)              | (11)                                 | Shareholder benefits                         |
| 13   | PF12-13 | Society of Corporate Secretaries and Governance Professionals | (608)              | (37)                                 | Shareholder benefits                         |
| 14   | PF12-13 | Survey Monkey   | (9)                | (1)                                  | No SD ratepayer benefit                      |
| 15   | PF12-19 | MN Department of Agriculture                                  | (951)              | (58)                                 | No SD ratepayer benefit                      |
| 16   | PF12-19 | American Petroleum Institute 653 Certification                | (650)              | (40)                                 | No SD ratepayer benefit                      |
| 17   | PF12-21 | Central MN Manufacturers Association                          | (350)              | (21)                                 | Economic development/No SD ratepayer benefit |
| 18   | PF12-21 | Central MN Manufacturers Association                          | (350)              | (21)                                 | Economic development/No SD ratepayer benefit |
| 19   | PF12-21 | Central MN Manufacturers Association                          | (350)              | (21)                                 | Economic development/No SD ratepayer benefit |
| 20   | PF12-21 | Central MN Manufacturers Association                          | (350)              | (21)                                 | Economic development/No SD ratepayer benefit |
| 21   | PF12-21 | Class of 85   | (41,081)           | (2,516)                              | Advocacy                                     |
| 22   | PF12-27 | Utility Solid Waste Activities Group                          | (5,517)            | (338)                                | Advocacy                                     |
| 23   | PF12-27 | Association of Fundraising Professionals (AFP)                | (144)              | (9)                                  | Social                                       |
| 24   | PF12-27 | Boston College Center for Corp Citizen                        | (3,503)            | (214)                                | Shareholder benefits                         |
| 25   | PF12-27 | Minnesota Utility Investors                                   | (118,547)          | (7,250)                              | Shareholder benefits                         |
| 26   | PF12-27 | MN Council on Foundations                                     | (13,425)           | (821)                                | Social                                       |
| 27   | PF12-31 | Minnesota Center for Fiscal Excellence                        | (10,023)           | (613)                                | No SD ratepayer benefit                      |
| 28   | PF12-33 | National Investor Relations Institute (NIRI)                  | (779)              | (48)                                 | Shareholder benefits                         |
| 29   | PF12-33 | No Data Provided  | (113)              | (7)                                  | No data                                      |
| 30   | PF12-36 | American Wind Energy Association                              | (2,681)            | (164)                                | Advocacy                                     |
| 31   | PF12-36 | American Wind Energy Association                              | (4,021)            | (246)                                | Advocacy                                     |
| 32   | PF12-49 | National Association of Stock Plan Professionals              | (48)               | (3)                                  | Shareholder benefits                         |
| 33   | PF12-49 | No Data Provided  | (463)              | (28)                                 | No data                                      |
| 34   | PF12-54 | Twin Cities Diversity in Practice                             | (962)              | (59)                                 | Economic development/No SD ratepayer benefit |
| 35   | PF12-59 | American Association of Occ                                   | (220)              | (13)                                 | No SD ratepayer benefit                      |
| 36   | PF12-65 | Red Wing Area Chamber of Commerce                             | (475)              | (29)                                 | Economic development/No SD ratepayer benefit |
| 37   | PF12-65 | Red Wing Manufacturers Association                            | (70)               | (4)                                  | Economic development/No SD ratepayer benefit |
| 38   | PF12-66 | Walmart   | (9)                | (1)                                  | Inadvertently Included                       |
| 39   | PF12-67 | Department of Regulatory Agencies (DORA)                      | (21)               | (1)                                  | Inadvertently Included                       |
| 40   | PF12-67 | Minnesota Municipal Utilities Assn                            | (350)              | (21)                                 | No SD ratepayer benefit                      |
| 41   | PF12-68 | MN Municipal Utilities Assoc                                  | (125)              | (8)                                  | No SD ratepayer benefit                      |
| 42   | PF12-71 | Central Minnesota Transportation Alliance                     | (600)              | (37)                                 | No SD ratepayer benefit                      |
| 43   | PF12-71 | St. Cloud Downtown Council                                    | (2,421)            | (148)                                | No SD ratepayer benefit                      |
| 44   | PF12-71 | Economic Devel00 of 00  | (1,176)            | (72)                                 | Economic development                         |
| 45   | PF12-71 | FORX Builders Association                                     | (366)              | (22)                                 | Economic development/No SD ratepayer benefit |
| 46   | PF12-71 | Grain Elevator Process  | (248)              | (15)                                 | No SD ratepayer benefit                      |
| 47   | PF12-71 | Greater GF Convention   | (417)              | (26)                                 | No SD ratepayer benefit                      |
| 48   | PF12-72 | Home Builders Association of the Sioux Empire                 | (425)              | (26)                                 | Economic development                         |
| 49   | PF12-72 | Home Builders Association of Fargo                            | (255)              | (16)                                 | Economic development/No SD ratepayer benefit |
| 50   | PF12-72 | Lake Street City Counsel                                      | (277)              | (17)                                 | No SD ratepayer benefit                      |
| 51   | PF12-73 | Master Brewers Association                                    | (142)              | (9)                                  | No SD ratepayer benefit                      |
| 52   | PF12-73 | Midwestern Governor's Associtaion                             | (142)              | (9)                                  | Advocacy                                     |
| 53   | PF12-73 | Minnesota Government Relations Council                        | (152)              | (9)                                  | Advocacy                                     |
| 54   | PF12-73 | MN Women's Economic Roundtable                                | (250)              | (15)                                 | Social                                       |
| 55   | PF12-74 | Red Wing Downtown Main Street                                 | (323)              | (20)                                 | No SD ratepayer benefit                      |
| 56   | PF12-74 | St. Paul River Center   | (1,099)            | (67)                                 | No SD ratepayer benefit                      |
| 57   | PF12-74 | Twin Cities Corporate Volunteer Council                       | (500)              | (31)                                 | No SD ratepayer benefit                      |
| 58   | PF12-74 | Utility Economic Development Association                      | (643)              | (39)                                 | Economic development                         |
| 59   |         | Total   | <u>(236,979)</u>   | <u>(14,497)</u>                      |  |
| 60   |         |   |                    |                                      |  |
| 61   |         | Total Association Dues Disallowance                           | <u>(299,763)</u>   | <u>(18,158)</u>                      |  |
| 62   |         |   |                    |                                      |  |
| 63   |         | Total Association Dues Disallowance (\$000's)                 |                    | <u>\$ (18)</u>                       |  |

**SOURCES:**

line 58, coulmn c: Sum of column c, lines 4-57  
line 58, coulmn d: Sum of column d, lines 4-57  
line 61, column c: Sum of column c, lines 1 and 59  
line 61, column d: Sum of column d, lines 1 and 59  
line 63, column d: column d, line 61 rounded to the nearest thousand