

Northern States Power Company  
Electric Utility - NSPM Total Company  
Differences in Book and Tax Depreciation  
Year Ended December 31, 2013

Docket No. EL14-\_\_\_\_  
Schedule K-2  
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Description	Total Electric Utility
<b>Tax Depreciation:</b>	
Straight Line	22,327,734.39
Sum of Year's Digits	64,843.96
ADR - Declining Balance	104,087.05
MACRS (Includes Bonus Depreciation)	876,652,696.80
Units of Production	59,348,481.65
Common (allocated to electric)	<u>29,901,436.88</u>
<b>TOTAL TAX DEPRECIATION</b>	<b>988,399,280.73</b>
<b>Book Depreciation:</b>	
Electric	442,503,195.02
Common (allocated to electric)	<u>34,441,318.64</u>
<b>TOTAL BOOK DEPRECIATION</b>	<b>476,944,513.66</b>
<b>EXCESS TAX OVER BOOK DEPRECIATION</b>	<b>511,454,767.07</b>