

Northern States Power Company  
 Estimated Labor Costs that Support SD Economic Development Activities  
 Test Year ended December 31, 2013  
 Whole Dollars

Community Relations Manager @ 15.0%  
 Manager South Dakota @ 10%  
 Account Manager @ 2.0%

Combined labor & incentive for ED activities \$ (27,249)

Pension/Insurance/Taxes's @50.97% (13,889)

Total Estimated Labor \$ (41,138)

2013 Actual Labor Loading Percentages

FICA	8.97%
Fed Unemp	0.09%
ST Unemp	0.40%
Insurance (Health Care)	18.95%
Pension	<u>22.56%</u>
Total PITS	<u>50.97%</u>

P-T-D Calc

Production	58.06%	(23,885)
Transmission	11.56%	(4,756)
Distribution	<u>30.38%</u>	<u>(12,498)</u>
	<u>100.00%</u>	<u>(41,139)</u>

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