

South Dakota Rate Case Expense Amortization & Rate Base Adjustments

Total Cost	551,400
Amortization Period 12 Months	45,950 Monthly Rate
Pro-Forma Test Year Amortization	<u>551,400</u>
SD Rate Base Associated with Rate Case Expenses	
Unamortized Deferred Balance - Dec 2015	-
Average Balance for 1 years	-
2013 Pro-Form Test Year Rate Base Adjustment	<u>-</u>

Northern States Power Company
Electric Utility - State of South Dakota
Rate Case Adjustment
2013 Pro Forma Test Year

Docket No. EL14-____
Exhibit__(CRB-1) Schedule 10
Page 1 of 1

2014 SD Electric Rate Case Expenses

	<u>SOUTH DAKOTA JURISDICTION</u>
Consulting Fees	\$ 95,000
Outside Legal Fees	175,000
State Agency Fees	250,000
Administrative Costs (transcripts, inserts, admin)	31,400
TOTAL	<u>\$ 551,400</u>