

Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Twelve Months ended December 31, 2010

ACCOUNT NUMBER	DESCRIPTION	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS ADJUSTMENTS	ENDING BALANCE	13 MONTH AVERAGE	ADJUSTMENTS * (1) (2)	ADJUSTED BALANCE
101	Electric Plant In Service ⁽¹⁾	8,853,338,621	1,219,953,607	(78,286,091)	3,127,995.55	9,998,134,133	9,569,916,529	604,955,000	10,174,871,529
104	Electric Plant Leased to Others	2,729,868	-	-	-	2,729,868	2,729,868		2,729,868
105	Electric Plant Held For Future Use	3,791,368	(3,775)	-	(3,127,995.55)	659,597	2,888,542		2,888,542
106	Electric-Completed Construction Not Classified	1,361,906,197	(264,550,960)	-	(68,879)	1,097,286,358	798,858,783		798,858,783
107	Electric-Construction Work In Progress ⁽²⁾	558,633,312				674,195,550	866,595,435	(866,595,435)	0
114	Electric Plant Acquisition Adjustments	222,385				222,385	222,385		222,385
118	Electric Common Plant In Service 101 & 106	466,329,856				504,282,662	414,215,000		414,215,000
	Electric Common Plant-Construction Work In Progress	22,535,672				20,799,993	25,011,408	(25,011,408)	0
120.1	Nuclear Fuel In Progress ⁽²⁾	108,914,726	-	-	24,025,297.32	132,940,023	91,165,964	(91,165,964)	0
120.2-4	Nuclear Fuel	1,628,554,284	76,202,211	-	-	1,704,756,495	1,687,817,590		1,687,817,590
	Total Ending Balance					14,136,007,064	13,459,421,503	(377,817,807)	13,081,603,696

*Common is only allocated to the Electric Utility in the 13 Month Average Column

(1) See Exhibit ____ (NSP-1), Statement M, Page 8 of 10

(2) CWIP Removal per South Dakota Ratemaking Treatment

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ELECTRIC PLANT ACCOUNTS 101 IN SERVICE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
<u>Intangible Plant</u>					
302-Intg Franchises & Consents	35,115,023	-	-	-	35,115,023
303.4-Intg Misc Computr Software	30,992,680	676,915	-	-	31,669,595
Total Intangible Plant	66,107,703	676,915	-	-	66,784,617
<u>Steam Production</u>					
310.1-Steam Prod Land Own in Fee	8,888,842	-	-	-	8,888,842
310.2-Steam Prod Land Rights	9,856	-	-	-	9,856
311-Steam Prod Str & Improve	282,453,520	2,308,968	-	-	284,762,489
312-Steam Prod Boiler Plant Eq	1,223,730,346	19,565,806	(83,311)	(579,062)	1,242,633,778
314-Steam Prod Turbogogen Units	281,197,646	(82,773)	-	-	281,114,873
315-Steam Prod Acc Elec Eqp	145,680,097	724,182	(55,880)	-	146,348,399
316-Steam Prod Misc Pwr Plt Eq	44,861,074	1,105,548	-	-	45,966,623
Total Steam Production	1,986,821,380	23,621,731	(139,191)	(579,062)	2,009,724,859
<u>Nuclear Production</u>					
320.1-Nuc Prod Land Own in Fee	1,168,737	-	(16,061)	-	1,152,676
320.2-Nuclear Prod Land Rights	1,729	-	-	-	1,729
321-Nuclear Prod Str & Improve	365,867,173	3,783,658	(25,052)	-	369,625,779
322-Nuc Prod Reactor Plt Eq	855,059,494	27,454,888	(1,270,050)	-	881,244,332
323-Nuc Prod Turbogogen Units	207,473,148	69,296,083	(8,577,168)	-	268,192,063
324-Nuclear Prod Acc Elec Eqp	236,176,661	178,202	(153,327)	-	236,201,536
325-Nuc Prod Misc Pwr Plt Eq	118,972,356	2,359,903	(7,504)	-	121,324,755
Total Nuclear Production	1,784,719,300	103,072,733	(10,049,162)	-	1,877,742,870
<u>Hydro Production</u>					
330.1-Hydro Prod Land Own in Fee	298,638	-	-	-	298,638
330.12-Hydro Prod Land Rts-Amort	1,400,213	-	-	-	1,400,213
331-Hydro Prod Str & Improve	544,221	-	-	-	544,221
332-Hydro Prod Res, Dam & W Wy	6,651,071	-	-	-	6,651,071
333-Hydro Prod Wat Whl, Tb & G	1,105,306	-	-	-	1,105,306
334-Hydro Prod Access Elec Eqp	349,415	-	-	-	349,415
335-Hydro Prod Misc Pwr Plt Eq	60,824	-	-	-	60,824
Total Hydro Production	10,409,688	-	-	-	10,409,688
<u>Other Production</u>					
340.1-Other Prod Land Own in Fee	2,798,672	1,985,634	-	-	4,784,306
340.2-Other Prod Land Rights	10,368,887	-	-	-	10,368,887
341-Other Prod Str & Improve	57,930,332	88,846,745	(763,693)	579,062	146,592,447
341.45-Other Prod Str & Improve-Wind	-	4,750,902	-	-	4,750,902
342-Other Prod Fuel Hldr & Acc	8,762,609	65,160,326	-	-	73,922,934
344-Other Prod Generators	372,937,057	365,864,889	(22,783,115)	-	716,018,832
3440.10-Other Prod Generators-CIP	306,139	-	-	-	306,139
344.45-Other Prod Generators-Wind	-	186,878,319	-	-	186,878,319
345-Other Prod Access Elec Eqp	47,786,630	84,334,933	(13,023,362)	-	119,098,201
345.45-Other Prod Access Elec Eqp-Wind	-	12,951,246	-	-	12,951,246
346-Other Prod Misc Pwr Plt Eq	8,853,125	10,740,635	(704,400)	-	18,889,359
346.45-Other Prod Misc Pwr Plt Eq-Wind	-	207,761	-	-	207,761
Total Other Production	509,743,452	821,721,389	(37,274,570)	579,062	1,294,769,334
<u>Transmission Plant</u>					
350.1-Tran Land Owned in Fee	8,421,083	297,322	(47,392)	-	8,671,012
350.2-Transmission Land Rights	40,491,596	9,828,478	-	-	50,320,075
350.11-Tran Fee Land-Prod	157,969	-	-	-	157,969
352-Transmission Str & Improve	26,703,700	2,213,256	(26,446)	109,748	29,000,258
352.10-Tran Str & Impr-Prod	6,281,941	1,369,648	(7,977)	2,234,284	9,877,896
353-Transmission Station Equip	609,245,356	48,895,616	(3,648,256)	133,832	654,626,548
353.10-Tran Station Equip-Prod	38,680,132	8,467,577	(75,320)	781,131	47,853,519
353.45-Tran Station Equip-Wind	-	-	-	1,275,874	1,275,874
354-Tran Towers & Fixtures	109,512,689	(111,293)	(173,217)	(32,858)	109,195,320
354.10-Tran Towers & Fixtures-Prod	-	-	-	65,214	65,214
355-Tran Poles & Fixtures	406,355,782	47,009,099	(1,579,212)	(202,493)	451,583,176

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ELECTRIC PLANT ACCOUNTS 101 IN SERVICE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
355.10-Tran Poles & Fixtures-Prod	2,609,619	-	-	170,138	2,779,757
356-Tran OH Conductor & Device	256,925,919	18,038,804	(4,957,128)	(137,892)	269,869,702
356.1-Tran OH Conductor & Device-Prod	418,313	-	-	137,892	556,205
357-Tran Underground Conduit	8,364,073	-	-	-	8,364,073
358-Tran UG Conductor & Device	14,114,024	-	-	-	14,114,024
Total Transmission Plant	1,528,282,195	136,008,506	(10,514,949)	4,534,868	1,658,310,621

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ELECTRIC PLANT ACCOUNTS 101 IN SERVICE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
<u>Distribution Plant</u>					
360.1-Dist Land Owned in Fee	13,499,131	34,886	(36,693)	-	13,497,324
360.2-Distribution Land Rights	41,639	-	-	-	41,639
361-Distribution Str & Improve	29,628,480	1,149,676	(289,559)	136,939	30,625,536
361.10-Str & Impr-Prod	838,281	-	-	-	838,281
362-Distribution Station Equip	407,704,351	29,163,183	(4,006,691)	(1,543,812)	431,317,031
362.10-Station Equip-Prod	2,692,338	-	-	-	2,692,338
364-Dist Poles, Towers & Fixts	274,535,822	7,862,302	(924,086)	(7,935)	281,466,104
365-Dist OH Conductor & Device	322,537,118	8,970,126	(5,179,417)	-	326,327,827
366-Dist Underground Conduit	175,964,183	2,840,990	(3,903,611)	-	174,901,563
367-Dist UG Conductor & Device	814,050,473	20,077,772	(3,636,044)	(2,098,773)	828,393,428
368-Dist Line Transformers	320,411,630	31,721,680	(72,463)	-	352,060,847
368.10-Dist Line Capacitors	16,926,790	1,433,348	(127,405)	-	18,232,733
369.10-Distribution Services-OH	77,278,233	(323,741)	(773,153)	857,021	77,038,360
369.20-Distribution Services-UG	195,042,093	(7,560,548)	(681,237)	2,030,576	188,830,885
370-Distribution Meters	64,212,520	20,632,446	-	-	84,844,966
370.1-Distribution Meters-Old	17,007,087	-	-	-	17,007,087
371.10-Dist Inst on Cust Prm-MN	19,790,789	-	-	-	19,790,789
371.20-Dist Inst on Cust Prm-SD	1,634,677	-	-	-	1,634,677
371.30-Dist Inst on Cust Prm-ND	1,279,708	-	-	-	1,279,708
373-Dist Street Light & Sg Sys	50,971,920	1,525,049	(611,057)	(780,889)	51,105,023
Total Distribution Plant	2,806,047,264	117,527,170	(20,241,416)	(1,406,873)	2,901,926,145
<u>General Plant</u>					
389.1-General Land Owned in Fee	4,353,256	-	(6,782)	-	4,346,474
389.2-General Land Rights	665	-	-	-	665
390-Genl Structures & Improve	51,167,025	20	(60,021)	-	51,107,024
391-General Office Furn & Eqp	20,573,692	2,903,145	-	-	23,476,837
391.4-General Info Sys Computers	12,983,720	1,795,113	-	-	14,778,833
392.10-General Transp Eq-Grp 1	-	197,389	-	-	197,389
392.20-General Transp Eq-Grp 2-3	8,229,361	1,209,027	-	-	9,438,388
392.30-General Transp Eq-Trailers	650,217	637,911	-	-	1,288,128
392.40-General Transp Eq-Grp 4-8	21,139,496	4,050,433	-	-	25,189,930
393-General Stores Equipment	1,771,241	-	-	-	1,771,241
394-General Tools & Shop Equip	24,797,591	110,957	-	-	24,908,547
395-General Laboratory Equip	3,683,162	61,419	-	-	3,744,581
396-General Power Operated Eqp	3,972,678	330,797	-	-	4,303,475
397-General Communication Eqp	1,323,724	106,387	-	-	1,430,112
397.10-General Comm Eqp-Two Way	341,420	78,814	-	-	420,235
397.30-General Comm Eqp-EMS	3,907,524	5,843,750	-	-	9,751,274
398-General Miscellaneous Eqp	2,312,867	-	-	-	2,312,867
Total General Plant	161,207,639	17,325,163	(66,803)	-	178,465,999
Total Electric Plant	8,853,338,621	1,219,953,607	(78,286,091)	3,127,996	9,998,134,133

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ELECTRIC PLANT ACCOUNTS	BEGINNING	TRANSFERS/	ENDING	
102 - ELECTRIC PLANT PURCHASED OR SOLD	BALANCE	ADDITIONS RETIREMENTS	ADJUSTMENTS	BALANCE
NOT APPLICABLE				

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ELECTRIC PLANT ACCOUNTS	BEGINNING		TRANSFERS/	ENDING
103 - ELECTRIC PLANT EXPERIMENTAL UNCLASSIFIED	BALANCE	ADDITIONS	RETIREMENTS ADJUSTMENTS	BALANCE
NOT APPLICABLE				

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ELECTRIC PLANT ACCOUNTS 104 LEASED TO OTHERS	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
<u>Transmission Plant</u>					
355-Tran Poles & Fixtures	526,097	-	-	-	526,097
356-Tran OH Conductor & Device	295,201	-	-	-	295,201
Total Transmission Plant	821,298	-	-	-	821,298
<u>Distribution Plant</u>					
361-Distribution Str & Improve	71,711	-	-	-	71,711
362-Distribution Station Equip	1,836,858	-	-	-	1,836,858
Total Distribution Plant	1,908,570	-	-	-	1,908,570
Total Electric Plant	2,729,868	-	-	-	2,729,868

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ELECTRIC PLANT ACCOUNTS 105 HELD FOR FUTURE USE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
<u>Transmission Plant</u>					
353-Transmission Station Equip	3,131,770	(1,840,106)	-	(1,291,664)	-
353.1-Tran Station Equip-Prod	-	560,457	-	(560,457)	-
353.45-Tran Station Equip-Wind	-	1,275,874	-	(1,275,874)	-
Total Transmission Plant	3,131,770	(3,775)	-	(3,127,996)	-
<u>Distribution Plant</u>					
360.1-Dist Land Owned in Fee	77,018	-	-	-	77,018
365-Dist OH Conductor & Device	21,298	-	-	-	21,298
366-Dist Underground Conduit	138,271	-	-	-	138,271
367-Dist UG Conductor & Device	423,011	-	-	-	423,011
Total Distribution Plant	659,597	-	-	-	659,597
Total Electric Plant	3,791,368	(3,775)	-	(3,127,996)	659,597

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106 COMPLETED NOT CLASSIFIED	BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	
				BALANCE	
<u>Intangible Plant</u>					
302-Intg Franchises & Consents	-	30,676,456	-	-	30,676,456
303.4-Intg Misc Computr Software	676,915	(676,915)	-	-	-
Total Intangible Plant	676,915	29,999,541	-	-	30,676,456
<u>Steam Production</u>					
310.1-Steam Prod Land Own in Fee	-	68,302	-	-	68,302
310.2-Steam Prod Land Rights	-	-	-	-	-
311-Steam Prod Str & Improve	6,823,099	6,869,447	-	(1,164,893)	12,527,653
312-Steam Prod Boiler Plant Eq	27,936,901	18,156,696	-	-	46,093,597
314-Steam Prod Turbogén Units	974,995	1,331,849	-	-	2,306,844
315-Steam Prod Acc Elec Eqp	14,808,842	(319,286)	-	-	14,489,556
316-Steam Prod Misc Pwr Plt Eq	2,084,066	(124,978)	-	-	1,959,088
Total Steam Production	52,627,902	25,982,031	-	(1,164,893)	77,445,041
<u>Nuclear Production</u>					
320.1-Nuc Prod Land Own in Fee	-	-	-	-	-
320.2-Nuclear Prod Land Rights	-	-	-	-	-
321-Nuclear Prod Str & Improve	3,999,275	3,696,661	-	-	7,695,936
322-Nuc Prod Reactor Plt Eq	32,325,987	21,023,797	-	-	53,349,785
323-Nuc Prod Turbogén Units	74,827,887	(67,260,960)	-	-	7,566,926
324-Nuclear Prod Acc Elec Eqp	2,515,235	1,056,994	-	-	3,572,228
325-Nuc Prod Misc Pwr Plt Eq	6,830,304	3,409,396	-	-	10,239,700
Total Nuclear Production	120,498,687	(38,074,112)	-	-	82,424,575
<u>Hydro Production</u>					
332-Hydro Prod Res, Dam & W Wy	205,418	92,072	-	-	297,490
333-Hydro Prod Wat Whl, Tb & G	1,244,219	2,278,497	-	-	3,522,715
334-Hydro Prod Access Elec Eqp	29,486	-	-	-	29,486
335-Hydro Prod Misc Pwr Plt Eq	-	-	-	-	-
Total Hydro Production	1,479,123	2,370,569	-	-	3,849,692
<u>Other Production</u>					
340.1-Other Prod Land Own in Fee	2,166,892	(1,985,634)	-	-	181,258
340.2-Other Prod Land Rights	-	-	-	-	-
340.45-Other Prod Wind Rights	-	1,678,031	-	-	1,678,031
341-Other Prod Str & Improve	87,616,212	(82,909,370)	-	(4,069,673)	637,169
341.45-Other Prod Str & Imp-Wind	4,750,902	36,014,278	-	-	40,765,181
342-Other Prod Fuel Hldr & Acc	63,891,094	(63,605,664)	-	-	285,430
342.1-Other Prod Fuel Hldr & Acc-Prod	4,217,499	(93,575)	-	-	4,123,924
344-Other Prod Generators	365,014,525	(362,052,312)	-	584,619	3,546,833
344.45-Other Prod Generator-Wind	186,878,319	253,032,780	-	-	439,911,099
345-Other Prod Access Elec Eqp	83,938,334	(81,857,498)	-	(391,508)	1,689,329
345.45-Other Prod Acc El Eq-Wind	12,951,246	16,709,910	-	-	29,661,156
346-Other Prod Misc Pwr Plt Eq	12,315,569	(15,478,848)	-	5,041,454	1,878,175
346.45-Other Prod Misc P Eq-Wind	207,761	420,209	-	-	627,971
Total Other Production	823,948,353	(300,127,691)	-	1,164,893	524,985,555
<u>Transmission Plant</u>					
350.1-Tran Land Owned in Fee	903,104	2,248,875	-	(66,398)	3,085,582
350.2-Transmission Land Rights	1,751,583	(1,053,408)	-	62,840	761,015
350.11-Tran Fee Land-Prod	-	-	-	-	-
352-Transmission Str & Improve	1,864,980	(2,092,062)	-	371,323	144,242
352.10-Tran Str & Impr-Prod	3,823,965	(1,370,944)	-	(2,453,021)	-
352.45-Tran Str & Impr-Wind	-	1,934,191	-	-	1,934,191
353-Transmission Station Equip	69,851,190	(6,497,314)	-	(971,233)	62,382,642
353.10-Tran Station Equip-Prod	5,981,074	(7,201,026)	-	2,511,424	1,291,472
353.45-Tran Station Equip-Wind	-	4,181,648	-	-	4,181,648
354-Tran Towers & Fixtures	1,276	4,763,707	-	(90,080)	4,674,903
354.45-Tran Towers & Fixtures-Wind	-	4,851,346	-	-	4,851,346
355-Tran Poles & Fixtures	73,585,561	(13,540,986)	-	(680,751)	59,363,824
355.10-Tran Poles & Fixtures-Prod	-	-	-	-	-
356-Tran OH Conductor & Device	25,940,699	(4,693,543)	-	886,333	22,133,489

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106 COMPLETED NOT CLASSIFIED	BALANCE	ADDITIONS	RETIREMENTS	BALANCE
			ADJUSTMENTS	
356.10-Tran OH Cond & Device-Prod	-	-	-	-
357-Tran Underground Conduit	-	-	-	-
358-Tran UG Conductor & Device	-	-	-	-
Total Transmission Plant	183,703,433	(18,469,517)	-	(429,563)
Distribution Plant				
360.1-Dist Land Owned in Fee	59,134	(62,550)	-	6,648
360.2-Distribution Land Rights	-	-	-	-
361-Distribution Str & Improve	831,712	(566,869)	-	285,419
362-Distribution Station Equip	25,833,395	(15,172,878)	-	4,637,489
364-Dist Poles, Towers & Fixts	8,434,329	6,861,128	-	-
365-Dist OH Conductor & Device	9,826,318	5,775,492	-	(207,992)
366-Dist Underground Conduit	7,618,012	13,758,309	-	(14,934)
367-Dist UG Conductor & Device	33,727,106	6,860,001	-	(106,295)
368-Dist Line Transformers	16,590,431	(15,143,424)	-	-
368.10-Dist Line Capacitors	1,586,467	(860,915)	-	-
369.10-Distribution Services-OH	(1,573,967)	2,029,275	-	-
369.20-Distribution Services-UG	(9,166,996)	11,117,336	-	(89,810)
370-Distribution Meters	28,299,926	(14,900,645)	-	-
371.10-Dist Inst on Cust Prm-MN	19	-	-	-
373-Dist Street Light & Sg Sys	535,018	(167,190)	-	-
Total Distribution Plant	122,600,904	(472,929)	-	4,510,525
General Plant				
389.1-General Land Owned in Fee	91,782	-	-	-
390-Genl Structures & Improve	5,606,461	2,184,383	-	-
391-General Office Furn & Eqp	2,811,139	(2,070,336)	-	-
391.4-General Info Sys Computers	2,446,924	(355,911)	-	(5,336)
392.10-General Transp Eq-Grp 1	-	159,574	-	-
392.20-General Transp Eq-Grp 2-3	5,812,170	3,840,573	-	-
392.30-General Transp Eq-Trailers	1,958,050	2,042,677	-	-
392.40-General Transp Eq-Grp 4-8	4,620,184	7,472,483	-	-
393-General Stores Equipment	478,395	25,109	-	-
394-General Tools & Shop Equip	11,995,473	12,213,755	-	(2,641,198)
395-General Laboratory Equip	920,815	(30,256)	-	-
396-General Power Operated Eqp	3,454,576	9,539,293	-	(1,487,618)
397-General Communication Eqp	6,594,056	1,839,014	-	(15,689)
397.10-General Comm Eqp-Two Way	19,682	-	-	-
397.20-General Comm Eqp-AES	3,901,342	246,411	-	-
397.30-General Comm Eqp-EMS	5,267,607	(2,929,228)	-	-
398-General Miscellaneous Eqp	392,223	63,606	-	-
Total General Plant	56,370,880	34,241,147	-	(4,149,841)
Total Electric Plant	1,361,906,197	(264,550,960)	-	(68,879)
				1,097,286,358

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Detailed Plant Accounts
 Twelve Months ended December 31, 2010

Docket No. EL11-____
 Schedule D-1
 Account 107
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ELECTRIC PLANT ACCOUNTS	BEGINNING	ENDING
107 CONSTRUCTION WORK IN PROGRESS	BALANCE	BALANCE
Electric Distribution Plant	19,221,829	27,232,880
Electric General Plant	16,239,295	5,889,718
Electric Intangible Plant	7,097,577	28,656,177
Electric Nuclear Production Plant	324,465,483	446,429,338
Electric Other Production Plant	71,412,102	13,879,371
Electric Steam Production Plant	33,966,573	33,711,696
Electric Transmission Plant	84,890,294	117,336,572
Electric Hydro Production Plant	1,340,158	1,059,798
Total Electric Plant	558,633,312	674,195,550

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Detailed Plant Accounts
 Twelve Months ended December 31, 2010

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 Schedule D-1
 Account 114
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ELECTRIC PLANT ACCOUNTS 114 ACQUISITION ADJUSTMENT	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
Transmission Plant	222,385	-	-	-	222,385
Total Transmission Plant	222,385	-	-	-	222,385
Total Electric Plant	222,385	-	-	-	222,385

Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Electric Utility Portion of Common Utility
Twelve Months ended December 31, 2010

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Schedule D-1
Account 118
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COMMON PLANT ACCOUNTS 118 ELECTRIC ALLOCATION OF COMMON	BEGINNING BALANCE	ENDING BALANCE
Plant In Service and Completed Construction Not Unitized		
301-Intg Organization Costs	100,608	100,608
303.4-Intg Misc Computr Software	201,949,908	219,200,290
303.14-Intg CRS Computr Software	61,098,998	61,098,998
Total Intangible Plant	263,149,514	280,399,895
389.1-General Land Owned in Fee	4,129,141	4,129,141
389.2-General Land Rights	5,572	5,572
390-Genl Structures & Improve	99,222,905	103,660,589
390.07-Genl Str & Imp-Lease Bldg	1,163,412	1,163,412
391-General Office Furn & Eqp	30,516,622	31,623,184
391.04-General Info Sys Computers	45,943,499	59,341,480
391.1-General Info Sys - XN Main Frame	-	-
392.10-General Transp Eq-Group 1	237,433	296,419
392.20-General Transp Eq-Group 2-3	3,604,138	4,169,735
392.30-General Transp Eq-Trailers	1,027,131	1,027,131
392.30-General Transp Eq-Group 4-8	4,060,808	4,427,782
393-General Stores Equipment	417,088	564,845
394-General Tools & Shop Equip	1,748,879	2,061,812
395-General Laboratory Equip	36,686	36,686
396-General Power Operated Eqp	29,206	320,036
397-General Communication Eqp	2,658,870	2,613,615
397.1-General Communication Eqp-Two Way	7,426,642	7,489,016
398-General Miscellaneous Eqp	952,311	952,311
Total General Plant	203,180,343	223,882,767
Total Plant In Service and Completed Construction Not Unitized	466,329,856	504,282,662
Construction Work in Progress	22,535,672	20,799,993

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Major Plant Additions and Retirements For The Test Period
 Year Ended December 31, 2010

DESCRIPTION	FUNCTIONAL CLASS		ASSET LOCATION	ADDITIONS	RETIREMENT	IN (OUT)	NOTES
2009 Ug Services South Dakota	Distribution	Sioux Falls-SD-Elec		550,833		December-09	(1) (3)
Sf-Ra-41St Street Bridge Project -	Distribution	Sioux Falls-SD-Elec		446,365		April-10	(1) (3)
Sf-Ra-41St Str Bridge Project	Distribution	Sioux Falls-SD-Elec		260,473		April-10	(1) (3)
Ems Transmission Mapboard Repl	General Plant	Breezy Point Tower, Pequot Lakes, MN		1,692,909		November-10	(3)
Csc Annex Bldg Ceiling/Insulation	General Plant	Chestnut Service Center		290,496		September-10	(2) (3)
Composite Mats	General Plant	Forbes Sub-500KV Emergency Matl-Tran-MN		2,360,621		April-10	(3)
Crane	General Plant	Forbes Sub-500KV Emergency Matl-Tran-MN		1,487,618		April-10	(3)
Winches	General Plant	Forbes Sub-500KV Emergency Matl-Tran-MN		280,577		April-10	(3)
Rtu-Harris Model D20	General Plant	Forbes Sub-Tran-MN		263,178		January-10	(3)
Go Floor Tile Replacement Mn	General Plant	General Office Building		1,157,019		September-10	(2) (3)
Ems Go Controlroom Const	General Plant	General Office Building		1,082,624		November-10	(2) (3)
Purch Consoles And Chairs At Go	General Plant	General Office Building		259,020		September-10	(2) (3)
Go Phone Replacement	General Plant	General Plant-MN		2,652,503		September-10	(2) (3)
Purchase San Cards For Go Mn	General Plant	General Plant-MN		2,484,256		August-10	(2) (3)
Composite Mats	General Plant	General Plant-MN		2,332,190		December-10	(3)
Non-Poe Lease Buyout	General Plant	General Plant-MN		1,641,267		April-10	(3)
Mn Elec Cellnet Comm Modules	General Plant	General Plant-MN		1,428,983		February-10	(3)
Construct Storage Bldg	General Plant	General Plant-MN		1,408,701		January-10	(3)
Purch Pc Non Nuclear Mn	General Plant	General Plant-MN		1,369,608		December-10	(2) (3)
Polymer Mats For Wetland Access	General Plant	General Plant-MN		1,166,769		June-10	(3)
Repl Phone System Monticello M	General Plant	General Plant-MN		1,044,984		May-10	(3)
Go Data Center Floor Replacement	General Plant	General Plant-MN		779,583		June-10	(2) (3)
Purch Server Virtualization Mn	General Plant	General Plant-MN		594,600		October-10	(2) (3)
2010 Unplanned Pc Refresh	General Plant	General Plant-MN		528,175		September-10	(2) (3)
Purch Storage Unit Device Mn	General Plant	General Plant-MN		502,092		December-10	(2) (3)
Purch Mdt Gobooks Mn	General Plant	General Plant-MN		474,894		April-10	(2) (3)
Var Capacitor Control Equip	General Plant	General Plant-MN		470,595		December-10	(3)
Maple Grove - Fence Card Readers	General Plant	General Plant-MN		434,235		August-10	(2) (3)
Purch Switches At Go, Mn	General Plant	General Plant-MN		434,028		December-10	(2) (3)
Purch Servers	General Plant	General Plant-MN		415,512		January-10	(2) (3)
2010 Pc Refresh - Mn	General Plant	General Plant-MN		405,626		October-10	(2) (3)
Log Consolidation Hardware	General Plant	General Plant-MN		354,415		December-10	(2) (3)
Purch 2009 Planned Pc Refresh	General Plant	General Plant-MN		327,051		November-09	(2) (3)
Purch Remote Site Backup Appliances	General Plant	General Plant-MN		297,894		September-10	(2) (3)
Unit N5-0682 Hd Digger Derrick	General Plant	General Plant-MN		279,238		March-10	(3)
Unit N5-0679 Hd Digger Derrick	General Plant	General Plant-MN		277,748		April-10	(3)
Unit N5-1677 Tandem Digger Derrick	General Plant	General Plant-MN		269,695		March-10	(3)
Shcjc Uj Convert Mobile Equip	General Plant	General Plant-MN		269,381		January-10	(3)
Unit N5-0683 Hd Digger Derrick	General Plant	General Plant-MN		265,467		March-10	(3)
K6-1502 Heavy Aerial	General Plant	General Plant-SD		283,134		December-10	(3)
M87415 Watson Drill Crane 3260	General Plant	Licensed Vehicles-MN		1,060,612		November-10	(3)
Oil Processing Unit Trailer	General Plant	Licensed Vehicles-MN		652,135		December-10	(3)
N4-0779 50 Ton Crane	General Plant	Licensed Vehicles-MN		615,554		November-10	(3)
Rough Ter Hydraulic Crane V69990	General Plant	Licensed Vehicles-MN		525,221		December-10	(3)
N60065 National Crane 45 Ton	General Plant	Licensed Vehicles-MN		497,592		December-10	(3)
Poe Lease Buyouts	General Plant	Licensed Vehicles-MN		473,733		April-10	(3)
K70749 Bucket Truck	General Plant	Licensed Vehicles-MN		421,945		December-10	(3)
Unit N-0733 Hd 50 Ton Crane 6X4	General Plant	Licensed Vehicles-MN		418,611		April-10	(3)
Non-Poe Lease Buyouts	General Plant	Licensed Vehicles-MN		413,638		April-10	(3)
K70750 Bucket Truck	General Plant	Licensed Vehicles-MN		400,585		December-10	(3)
N64227 - Digger Derrick	General Plant	Licensed Vehicles-MN		376,807		December-10	(3)
R9-8268 Tensioner Tugger	General Plant	Licensed Vehicles-MN		284,872		March-10	(3)
Unit R9-8267 Tensioner Tugger	General Plant	Licensed Vehicles-MN		284,238		March-10	(3)
K62631	General Plant	Licensed Vehicles-MN		280,355		December-10	(3)
N6-0733 Digger Derrick	General Plant	Licensed Vehicles-MN		274,189		March-10	(3)
S56283 Excavator	General Plant	Licensed Vehicles-MN		267,282		December-10	(3)
Poe Lease Buyouts	General Plant	Licensed Vehicles-MN		262,205		April-10	(2) (3)
Protected Area Access Impr Equip	General Plant	Monticello Gen Pit Main Plant		502,521		January-10	(3)
Pi 9 Wide Modular Office	General Plant	Prairie Island Gen Pit Main Plant		402,536		July-10	(3)
Cs Rice St Gas Dispatch Buildout	General Plant	Rice St Service Center		613,869		August-10	(2) (3)
Oam Marketing	Intangible Plant	Computer Software-MN		4,616,053		December-10	(2) (3)
Mob Comp-Emergency Response (Oms)	Intangible Plant	Computer Software-MN		1,812,106		January-10	(2) (3)
Em Trading Risk Mgmt Repl Panorama	Intangible Plant	Computer Software-MN		1,702,411		March-10	(2) (3)
Corp Data Warehouse Ph2	Intangible Plant	Computer Software-MN		1,149,888		April-10	(2) (3)
Oracle Lic Purchase	Intangible Plant	Computer Software-MN		1,123,076		February-10	(2) (3)
Gis 4.1 (Gate) Dist Expan	Intangible Plant	Computer Software-MN		1,051,598		September-10	(2) (3)
Gis 4.1 (Gate) Dist Expan Nsp-	Intangible Plant	Computer Software-MN		1,034,876		April-10	(2) (3)

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Major Plant Additions and Retirements For The Test Period
 Year Ended December 31, 2010

DESCRIPTION	FUNCTIONAL CLASS	ASSET LOCATION	ADDITIONS	RETIREMENT S	IN (OUT) SERVICE	NOTES
E Sourcing Emptoris	Intangible Plant	Computer Software-MN	981,815		June-10	(2) (3)
Powerplant New Version	Intangible Plant	Computer Software-MN	885,226		August-10	(2) (3)
Data Loss Prevention	Intangible Plant	Computer Software-MN	743,302		December-10	(2) (3)
Vista/Xp Migration Ph 2	Intangible Plant	Computer Software-MN	677,015		September-10	(2) (3)
Clqm Agent Optimization	Intangible Plant	Computer Software-MN	608,488		December-10	(2) (3)
Jde Sw Upgrade Mn	Intangible Plant	Computer Software-MN	269,578		November-10	(2) (3)
Mngp License Renewal Phase Ii	Intangible Plant	Monticello Gen Plt Main Plant	1,400,125		December-10	(3)
Q-List Updated Portion Of Lic. Proj	Intangible Plant	Prairie Island Gen Plt Main Plant	16,850,436		December-10	(3)
Pi Calc Recovery & Impr In-Service	Intangible Plant	Prairie Island Gen Plt Main Plant	10,656,208		December-10	(3)
Q-List Drawing Walk Down Project	Intangible Plant	Prairie Island Gen Plt Main Plant	1,769,686		December-10	(3)
Pi U2 Rld 25 (Cy26) In Reactor Acct	Nuclear Fuel	Prairie Island Gen Plt Main Plant	76,291,460		May-10	(3)
Mngp Instrument Air Sys Upgrade	Nuclear Production	Monticello Gen Plt Main Plant	9,868,393		March-10	(3)
Mngp Security Improvements 2009	Nuclear Production	Monticello Gen Plt Main Plant	5,832,849		July-10	(3)
Measurement Uncertainty Recapture	Nuclear Production	Prairie Island Gen Plt Main Plant	10,431,779		October-10	(3)
1R-11/12 & 2R-11/12 Rad Monitors	Nuclear Production	Prairie Island Gen Plt Main Plant	3,682,262		August-10	(3)
Pi U2 Eccs Venting Sys GI08-01	Nuclear Production	Prairie Island Gen Plt Main Plant	3,676,970		May-10	(3)
Purchase Five Tn40 Spent Fuel Casks	Nuclear Production	Prairie Island Plt Dry Strge Casks	14,066,403		December-10	(3)
Pi #26 Tn40 Spent Fuel Cask	Nuclear Production	Prairie Island Plt Dry Strge Casks	4,498,885		August-10	(3)
Nobles Wind Generators	Other Production	Elec Prod-Other-MN-Nobles Wind	#####		December-10	(3)
Nobles Wind Electrical	Other Production	Elec Prod-Other-MN-Nobles Wind	29,661,156		December-10	(3)
Nobles Wind	Other Production	Elec Prod-Other-MN-Nobles Wind	28,161,232		December-10	(3)
Nobles Wind Structures	Other Production	Elec Prod-Other-MN-Nobles Wind	12,603,948		December-10	(3)
Hbcc Merp Combined Cycle Turbine	Other Production	High Bridge Generation Plt-MERP	2,064,066		May-08	(3)
Construct New Control Room	Other Production	Riverside Generation Plt-MERP	2,912,498		June-10	(3)
Ask1C-Mercury Sorbent Injection	Steam Production	Allen S King Gen Plant Main Plant	3,267,882		December-10	(3)
Ask1C-Inst 3Rd Layer Scr Catal	Steam Production	Allen S King Gen Plant Main Plant	2,919,539		August-10	(3)
Bds6010 High River Road And Rr Brid	Steam Production	Black Dog Gen Plt Main Plant Bldg	2,437,202		July-10	(3)
Shc2C U2 Boiler Arch Repl Ins	Steam Production	Sherburne Gen Plt #1-#2	10,758,919		April-10	(3)
Shccc U1 U2 Pond 3S	Steam Production	Sherburne Gen Plt #1-#2	6,955,499		September-10	(3)
Ask - King - Replace Bkr 8P6	Transmission	Allen S King Sub-Tran-MN	1,559,217		June-10	(3)
Chi - New 115Kv Line Termination	Transmission	Chisago County Sub-Tran-MN	1,859,232		July-10	(3)
Chi - Replace Series Cap Control Sy	Transmission	Chisago County Sub-Tran-MN	1,724,243		December-10	(3)
Ftr - Fort Ridgely - Install West N	Transmission	Fort Ridgely Sub-Tran-MN	1,427,202		June-10	(3)
Lcr - New Substation (Tam)	Transmission	Lawrence Creek Sub-Tran-MN	10,545,733		September-10	(3)
Lin - Convert Sub To 115Kv (Tam)	Transmission	Lindstrom Sub-Tran-MN	1,166,646		July-10	(3)
Nobles Sub Equipment	Transmission	Nobles County Collector #1 Sub-Tran-MN	1,482,613		December-10	(3)
Nobles Wind Interconnect Lgia	Transmission	Nobles County Collector #1 Sub-Tran-MN	1,291,472		November-10	(3)
Nobles Sub Yard Impr	Transmission	Nobles County Collector #1 Sub-Tran-MN	1,278,224		December-10	(3)
Nob-G287 Install 200Mw Wind Generat	Transmission	Nobles County Sub-Tran-MN	2,738,627		December-10	(3)
Acquisition Of Land-Quarry Sub,N/S	Transmission	Quarry Sub-Tran-MN	2,355,078		December-10	(3)
Rou Sub - Replace 500Kv Series Cap	Transmission	Roseau County Sub-Tran-MN	1,855,100		July-10	(3)
Sbd-Install New Substation	Transmission	South Bend Sub-Tran-MN	5,464,734		April-10	(3)
Mgr-Sys Reserve Tr 161-115Kv 187Mva	Transmission	Station Equipment in Reserve Maple Grove-Sub-Tran-MN	1,409,521		September-10	(3)
Mgr-Mn Sys Reserve 120Mva Tr	Transmission	Station Equipment in Reserve Maple Grove-Sub-Tran-MN	1,314,282		August-10	(3)
0754 - Tap To Gre Mary Lake	Transmission	TL MN 0754-69 KV Maple Lake (GRE)-GRE Connection (Becker-Elk River)	4,463,563		February-10	(3)
0760 Lak-Wab Rebuild 69 Kv (4.3 Mil	Transmission	TL MN 0760-69 KV Red Wing-Wabasha	2,162,001		December-10	(3)
0824:ScI To Str 239 Rebuild	Transmission	TL MN 0824-115 KV Paynesville-St. Cloud	1,398,847		May-10	(3)
0836 - Pilot Knob-Inver Grove - Dc	Transmission	TL MN 0836-115 KV Black Dog-Inver Grove	1,248,651		April-10	(3)
0868:Sak To Double Circuit Near ScI	Transmission	TL MN 0868-115 KV St Cloud-MP Interconnection (Little Falls)	3,653,023		May-10	(3)
0885 Gik-Lex Reconductor To 310 Mva	Transmission	TL MN 0885-115 KV Arden Hills-Kohlman Lake	2,990,750		December-10	(3)
Land Rights Procurement For Mn0953	Transmission	TL MN 0953-345 KV Split Rock-Lakefield Junction (Future)	6,748,721		January-10	(3)
5525- Yankee Doodle-Eagan-Pilot Kno	Transmission	TL MN 5525-115 KV Rogers Lake-Lone Oak #1-Yankee Doodle (GRE)	1,011,795		May-10	(3)
5548 - Fort Ridgely - West New Ulm	Transmission	TL MN 5548-115KV-Fort Ridgely-West New Ulm	6,401,833		December-10	(3)
Line 5549 - New 115 Kv Southbend Dc	Transmission	TL MN 5549-115KV-Wilm-Sthbnd-Hngry Hllw (GRE)-GRE Intrcor	2,342,876		April-10	(3)
Line 5549 - New 115 Kv Gre Hh To Sc	Transmission	TL MN 5549-115KV-Wilm-Sthbnd-Hngry Hllw (GRE)-GRE Intrcor	1,571,655		April-10	(3)
5550 Lin-Lcr Upgrade 9 Miles Of 69K	Transmission	TL MN 5550-115KV-Chisago Cnty-Lindstrom-Lawrence Creek	6,295,040		June-10	(3)
5550 Chi-Lin Upgrade 7.2 Miles-Exis	Transmission	TL MN 5550-115KV-Chisago Cnty-Lindstrom-Lawrence Creek	1,997,648		May-10	(3)
5702 Forbes-Manitoba 500Kv Replace	Transmission	TL MN 5702-500 KV Forbes-Manitoba Hydro Interconnection	4,674,903		October-10	(3)
Nobles Wind Syst Netwrk Upgr L	Transmission	TL MN Nobles County Wind Transmission Line	4,851,346		November-10	(3)
Wnu - West New Ulm - Install New 11	Transmission	West New Ulm Sub-Tran-MN	5,439,232		October-10	(3)
Afton Sub - Rewind And Install Exis	Distribution	Afton Sub-Dist-MN		(632,806)	August-10	
Cos Sub - Remove Substation	Distribution	Cold Spring Sub-Dist-MN		(250,005)	August-10	
Msp Airport: Transfer Ownership-Mh'	Distribution	Edina		(2,947,556)	January-10	
Mw For Outage And Repair Work For	Distribution	Edina		(103,406)	November-10	
For - Remove Substation	Distribution	Forest Sub-Dist-MN		(304,616)	June-10	
Mw Outage And Repair Work For June	Distribution	Minneapolis		(193,319)	August-10	
Mw Restoration & Repair Beginning @	Distribution	Minneapolis		(191,430)	October-10	

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Major Plant Additions and Retirements For The Test Period
 Year Ended December 31, 2010

DESCRIPTION	FUNCTIONAL CLASS	ASSET LOCATION	ADDITIONS	RETIREMENT	IN (OUT)	NOTES
				S	SERVICE	
2009 Oh Services Minneapolis	Distribution	Minneapolis		(185,734)	June-10	
Golden Valley, 2010 Pmp, Remove/Ins	Distribution	Minneapolis		(126,008)	December-10	
Me Outage And Repair Work For Novem	Distribution	Minneapolis		(100,357)	December-10	
Removal Of Oakland Sub Equip	Distribution	Oakland Sub-Dist-MN		(304,178)	December-10	
Qcy - Remove Substation	Distribution	Quincy Sub-Dist-MN		(295,000)	October-10	
Ron-Retire Substation	Distribution	Rondo Sub-Dist-MN		(196,534)	August-10	
Sf-Ra-41St Street Bridge Project-Re	Distribution	Sioux Falls-SD-Elec		(812,826)	November-10	(1)
R/Eu/Stp/Gllb01Db144Instal In New D	Distribution	St Paul		(386,623)	May-10	
Was-Upgrade Tr2 To 28 Mva	Distribution	Waseca Sub-Dist-MN		(120,490)	November-10	
Wilson - Retire Substation Building	Distribution	Wilson Sub-Dist-MN		(741,728)	December-10	
Mngp Epu Turbine Replacement	Nuclear Production	Monticello Gen Plt Main Plant		(6,678,941)	July-10	
Mngp Epu Expansion Joints	Nuclear Production	Monticello Gen Plt Main Plant		(900,128)	March-10	
Epu Carv Replacement	Nuclear Production	Monticello Gen Plt Main Plant		(895,929)	June-10	
Rhrsw Pipe Replacement	Nuclear Production	Monticello Gen Plt Main Plant		(326,267)	April-10	
Epu Acoustic Monitoring Instr Repl	Nuclear Production	Monticello Gen Plt Main Plant		(170,290)	April-10	
Mngp Epu-Power Range/Neutron Monito	Nuclear Production	Monticello Gen Plt Main Plant		(167,816)	September-10	
Mngp Shc Sys Pump Replacement	Nuclear Production	Monticello Gen Plt Main Plant		(140,838)	July-10	
Mngp 2009 Control Blades	Nuclear Production	Monticello Gen Plt Main Plant		(131,990)	July-10	
Epu Eq Transmitters & Detectors	Nuclear Production	Monticello Gen Plt Main Plant		(129,471)	July-10	
Ups Inverters	Nuclear Production	Monticello Gen Plt Main Plant		(115,110)	February-10	
Riv9C-U9 480V Switchgear Install	Other Production	Riverside Generation Plt-MERP		(37,282,080)	December-10	
Ask1C-Crusher Replacement	Steam Production	Allen S King Gen Plant Main Plant		(662,373)	March-10	
Chi - Replace Failed Tr6	Transmission	Chisago County Sub-Tran-MN		(336,590)	January-10	
Ftn-Convert To 4 Pos Ring And Add N	Transmission	Fenton Sub-Tran-MN		(190,138)	January-10	
Grc-Replace-Two-115Kv-Breakers	Transmission	Granite City Sub-Tran-MN		(341,209)	January-10	
Lap-Replace Failed Tr1	Transmission	Lake Pulaski Sub-Tran-MN		(417,810)	August-10	
Lay-Add 115Kv Line Termination (Br	Transmission	Lake Yankton Sub-Tran-MN		(104,121)	August-10	
Pat - Replace 69Kv Breaker 4N32	Transmission	Paynesville Transmission Sub-Tran-MN		(158,868)	August-10	
Rrk - Replace Seven 115Kv Overstres	Transmission	Red Rock Sub-Tran-MN		(518,154)	October-10	
Shc-Replace 345 Kv Circuit Breakers	Transmission	Sherburne County Sub-Tran-MN		(688,315)	September-10	
0703 - Rebuild Structure 112 To 119	Transmission	TL MN 0703-69 KV Yankee Doodle-Northfield (Tap Lake Marion)		(713,018)	February-10	
0726 - Tra To Roc - Replace Hadley	Transmission	TL MN 0726-69 KV Pipestone-South Ridge-Rock River-Tracy		(163,248)	November-10	
0806 Ald-Slp 11Kv Reconductor	Transmission	TL MN 0806-115 KV Aldrich-St Louis Park		(233,309)	June-10	
0868:Sak To Double Circuit Near Scl	Transmission	TL MN 0868-115 KV St Cloud-MP Interconnection (Little Falls)		(143,886)	November-10	
0976 Bil-Pri Replace Lapp Dead End	Transmission	TL MN 0976-345 KV Parkers Lake-Prairie Island		(361,727)	March-10	
Line 0982 Bil - Wlm Upgrades	Transmission	TL MN 0982-345 KV Blue Lake-Wilmarth-Lakefield Junction		(131,809)	June-10	
0992 Shc-Cnc-Bul Repl De Polymer In	Transmission	TL MN 0992-345 KV Sherburne County-Coon Creek		(215,103)	April-10	
5506 Champlin Switch-Crooked Lake U	Transmission	TL MN 5506-115 KV West Coon Rapids-Crooked Lake-Champlin		(159,424)	June-10	
5702 Fbs To Rou - Replace Polymer I	Transmission	TL MN 5702-500 KV Forbes-Manitoba Hydro Interconnection		(2,698,226)	March-10	
5703 Chi To Fbs - Replace Polymer I	Transmission	TL MN 5703-500 KV Chisago County-GRE Interconnection		(800,583)	March-10	
Wil Substation - Upgrade Bds Line #	Transmission	Wilson Sub-Tran-MN		(128,678)	August-10	

- (1) Indicates a project in Sioux Falls Division
 (2) Indicates a project classified to Common Utility
 (3) Account 106, Electric Completed Not classified at Year End 2010

NOTE: The following notation applies to all projects not otherwise footnoted:
 The Major Projects were determined by the following criteria:

Production Plant	\$2,000,000
Transmission Plant	\$1,000,000
Distribution Plant (Sioux Falls Division)	\$250,000
General Plant	\$250,000
Common Plant	\$250,000
Major Retirements	\$100,000

ACCOUNT 101 PLANT IN SERVICE	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	November 2010	December 2010	Total of Thirteen Monthly Balances	Thirteen Month Average	Adjustments	Adjusted Thirteen Month Average
373-Dist Street Light & Sg Sys	50,971,920	50,983,582	51,026,592	51,085,771	51,781,204	50,900,582	50,799,825	50,869,497	50,902,868	50,993,067	51,080,203	51,137,280	51,105,023	663,517,413	51,039,901		
Distribution Plant	2,806,047,264	2,810,519,884	2,814,667,733	2,809,059,124	2,821,655,393	2,829,512,550	2,835,367,713	2,844,611,508	2,845,338,673	2,846,329,005	2,845,581,229	2,900,574,229	2,901,926,145	36,911,190,450	2,839,322,342		
Regulatory removal of saver switches	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(295,167,269)	(22,705,175)		
Total Distribution Plant	2,783,342,089	2,787,814,710	2,791,962,558	2,786,353,949	2,798,950,219	2,806,807,375	2,812,662,539	2,821,906,333	2,822,633,499	2,823,623,830	2,822,876,054	2,877,869,054	2,879,220,971	36,616,023,181	2,816,617,168		2,816,617,168
General Plant																	
389.1-General Land Owned in Fee	4,353,256	4,353,256	4,353,256	4,353,256	4,353,256	4,353,256	4,353,256	4,353,256	4,353,256	4,353,256	4,353,256	4,353,256	4,346,474	56,585,540	4,352,734		
389.2-General Land Rights	665	665	665	665	665	665	665	665	665	665	665	665	665	8,643	665		
390-Genl Structures & Improve	51,167,025	51,167,025	51,167,025	51,167,025	51,167,025	51,167,025	51,167,025	51,167,025	51,167,025	51,167,025	51,167,025	51,167,025	51,107,024	665,111,329	51,162,410		
391-General Office Furn & Eqp	20,573,692	20,573,692	20,573,692	20,573,692	20,573,692	20,573,692	23,290,865	23,290,865	23,290,865	23,476,837	23,476,837	23,476,837	23,476,837	287,222,096	22,094,007		
391.4-General Info Sys Computers	12,983,720	12,983,720	12,983,720	12,983,720	12,983,720	14,749,507	14,778,833	14,778,833	14,778,833	14,778,833	14,778,833	14,778,833	14,778,833	183,119,941	14,086,149		
392.10-General Transp Eq-Grp 1	0	0	0	0	0	188,671	188,671	188,671	188,671	197,389	197,389	197,389	197,389	1,544,242	118,788		
392.20-General Transp Eq-Grp 2-3	8,229,361	8,229,361	8,229,361	8,229,361	8,229,361	8,291,477	8,291,477	8,291,477	8,291,477	8,402,638	9,346,738	9,438,388	9,438,388	110,938,868	8,533,759		
392.30-General Transp Eq-Trailers	650,217	650,217	650,217	650,217	650,217	650,217	650,217	650,217	650,217	650,217	1,157,233	1,230,352	1,288,128	10,177,880	782,914		
392.40-General Transp Eq-Grp 4-8	21,139,496	21,139,496	21,139,496	21,139,499	21,139,499	21,139,499	21,139,499	21,139,499	21,139,499	21,177,688	24,164,832	24,610,533	25,189,930	285,399,467	21,953,805		
393-General Stores Equipment	1,771,241	1,771,241	1,771,241	1,771,241	1,771,241	1,771,241	1,771,241	1,771,241	1,771,241	1,771,241	1,771,241	1,771,241	1,771,241	23,026,135	1,771,241		
394-General Tools & Shop Equip	24,797,591	24,797,591	24,797,591	24,797,591	24,797,591	24,797,591	24,797,591	24,797,591	24,797,591	24,908,547	24,908,547	24,908,547	24,908,547	322,812,504	24,831,731		
395-General Laboratory Equip	3,683,162	3,683,162	3,683,162	3,683,162	3,683,162	3,683,162	3,683,162	3,683,162	3,683,162	3,744,581	3,744,581	3,744,581	3,744,581	48,126,779	3,702,060		
396-General Power Operated Equip	3,972,678	3,972,678	3,972,678	3,972,678	3,972,678	3,996,528	3,996,528	3,996,528	3,996,528	4,029,324	4,303,475	4,303,475	4,303,475	52,785,251	4,060,494		
397-General Communication Exp	1,323,724	1,323,724	1,323,724	1,323,724	1,323,724	1,323,724	1,323,724	1,323,724	1,323,724	1,430,112	1,430,112	1,430,112	1,430,112	17,633,967	1,356,459		
397.10-General Comm Exp-Two Way	341,420	341,420	341,420	341,420	341,420	426,070	426,070	426,070	426,070	420,235	420,235	420,235	420,235	5,074,816	390,370		
397.30-General Comm Exp-EMS	3,907,524	3,907,524	3,907,524	3,907,524	7,044,650	7,310,828	7,439,811	7,439,811	7,439,811	9,629,446	9,629,446	9,629,446	9,751,274	90,944,620	6,995,740		
398-General Miscellaneous Equip	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	30,067,266	2,312,867		
Total General Plant	161,207,639	161,207,639	161,207,639	161,207,642	164,344,768	166,735,020	169,604,668	169,604,668	169,604,668	172,451,901	177,163,312	177,773,781	178,465,999	2,190,579,341	168,506,103		168,506,103
Total Electric Plant	8,830,327,308	9,068,266,533	9,083,339,556	9,338,080,594	9,357,803,000	9,373,953,210	9,826,293,286	9,865,374,199	9,875,969,941	9,910,435,726	9,920,382,698	9,984,150,468	9,975,122,820	124,409,499,338	9,569,916,529	604,955,000	10,174,871,529

Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Working Papers Showing Plant Accounts On Average For Test Period
ELECTRIC PLANT ACCOUNTS

Docket No. EL11- ____
Schedule D-3
Account 102
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ACCOUNT 102	December	January	February	March	April	May	June	July	August	September	October	November	December	Total of Thirteen	Thirteen Month
ELECTRIC PLANT PURCHASED OR SOLD	2009	2010	2010	2010	2010	2010	2010	2010	2010	2010	2010	2010	2010	Monthly Balances	Average
NOT APPLICABLE															

ACCOUNT 103 - ELECTRIC PLANT EXPERIMENTAL UNCLASSIFIED	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	November 2010	December 2010	Total of Thirteen Monthly Balances	Thirteen Month Average
NOT APPLICABLE															

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Working Papers Showing Plant Accounts On Average For Test Period
 ELECTRIC PLANT ACCOUNTS

ACCOUNT 104 PLANT LEASED TO OTHERS	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	November 2010	December 2010	Total of Thirteen Monthly Balances	Thirteen Month Average
Transmission Plant															
355-Tran Poles & Fixtures	526,097	526,097	526,097	526,097	526,097	526,097	526,097	526,097	526,097	526,097	526,097	526,097	526,097	6,839,267	526,097
356-Tran OH Conductor & Device	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	3,837,610	295,201
Total Transmission Plant	821,298	821,298	821,298	821,298	821,298	821,298	821,298	821,298	821,298	821,298	821,298	821,298	821,298	10,676,876	821,298
Distribution Plant															
361-Distribution Str & Improve	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	932,248	71,711
362-Distribution Station Equip	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	23,879,157	1,836,858
Total Distribution Plant	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	24,811,405	1,908,570
Total Electric Plant	2,729,868	2,729,868	2,729,868	2,729,868	2,729,868	2,729,868	2,729,868	2,729,868	2,729,868	2,729,868	2,729,868	2,729,868	2,729,868	35,488,282	2,729,868

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Working Papers Showing Plant Accounts On Average For Test Period
 ELECTRIC PLANT ACCOUNTS

ACCOUNT 105 PLANT HELD FOR FUTURE USE	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	November 2010	December 2010	Total of Thirteen Monthly Balances	Thirteen Month Average
Transmission Plant															
353-Transmission Station Equip	3,131,770	3,131,770	3,131,770	3,131,770	3,127,996	3,127,996	3,127,996	3,127,996	3,127,996	3,127,997	3,127,996	3,127,996	0	37,551,047	2,888,542
Total Transmission Plant	3,131,770	3,131,770	3,131,770	3,131,770	3,127,996	3,127,996	3,127,996	3,127,996	3,127,996	3,127,997	3,127,996	3,127,996	-	37,551,047	2,888,542
Distribution Plant															
360.1-Dist Land Owned in Fee	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	1,001,231	77,018
365-Dist OH Conductor & Device	21,298	21,298	21,298	21,298	21,298	21,298	21,298	21,298	21,298	21,298	21,298	21,298	21,298	276,876	21,298
366-Dist Underground Conduit	138,271	138,271	138,271	138,271	138,271	138,271	138,271	138,271	138,271	138,271	138,271	138,271	138,271	1,797,518	138,271
367-Dist UG Conductor & Device	423,011	423,011	423,011	423,011	423,011	423,011	423,011	423,011	423,011	423,011	423,011	423,011	423,011	5,499,141	423,011
Total Distribution Plant	659,597	659,597	659,597	659,597	659,597	659,597	659,597	659,597	659,597	659,597	659,597	659,597	659,597	8,574,766	659,597
Regulatory removal of HFU	(659,597)	(659,597)	(659,597)	(659,597)	(659,597)	(659,597)	(659,597)	(659,597)	(659,597)	(659,597)	(659,597)	(659,597)	(659,597)	(8,574,766)	(659,597)
Total Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Electric Plant	3,131,770	3,131,770	3,131,770	3,131,770	3,127,996	3,127,996	3,127,996	3,127,996	3,127,996	3,127,997	3,127,996	3,127,996	0	37,551,047	2,888,542

ACCOUNT 114 ELECTRIC PLANT ACQUISITION ADJUSTMENT	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	November 2010	December 2010	Total of Thirteen Monthly Balances	Thirteen Month Average
Transmission Plant															
Total Transmission Plant	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	2,891,005	222,385
Total Electric Plant	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	2,891,005	222,385

ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2010 BALANCE	MAJOR ADDITIONS AND RETIREMENTS		
						Construction Period		In Service Date
						Beginning	Ending	
TL MN Nobles County Wind Transmission Line	4,851,346					Sep-09	Mar-11	Nov-10
Waseca Sub-Dist-MN		(120,490)	(101,450)					
West Faribault Sub-Dist-MN			165,278					
West Faribault Sub-Tran-MN			(146,373)					
West New Ulm Sub-Tran-MN	5,439,232					Jan-09		Oct-10
Wilmarth Sub-Tran-MN		(103,457)						
White Bear	6,569,993	(1,160,258)						various
Wilson Sub-Dist-MN		(808,117)						
Wilson Sub-Tran-MN		(140,833)						
Winona	1,311,806	(252,188)						various
Yellow Medicine Sub-Dist-MN			(318,385)					
Total Major Projects	1,038,022,845	(75,179,425)	3,130,566	-				
Total Minor Projects	31,534,819	(3,106,665)	(71,449)					
2009 Totals	1,069,557,664	(78,286,091)	3,059,117	-	994,330,690			
Total Electric and Common Plant					13,304,459,648			

- (1) Indicates a project in Sioux Falls Divisio
- (2) Indicates a project classified to Common Utiliti
- (3) Account 106, Electric Completed Not classified at Year End 201

NOTE: The following notation applies to all projects not otherwise footnote
 The Major Projects were determined by the following criter

Production Plant	\$2,000,000
Transmission Plant	\$1,000,000
Distribution Plant (Sioux Falls Division)	\$250,000
General Plant	\$250,000
Common Plant	\$250,000
Major Retirements	\$100,000

ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2009 BALANCE	MAJOR ADDITIONS AND RETIREMENTS		
						Construction Period		In Service Date
						Beginning	Ending	
TL SD 0729-69 KV Lawrence-Canton-Centerville (inc. Tap to Line 073C)	1,440,339							Dec-09
TL SD 0970-345 KV Brookings County-White(WAPA)#2	1,268,486							Dec-09
TL SD 5547-115 KV Yankee-Brookings County	4,624,304							Dec-09
TL SD 0727-69 KV Pipestone-Dell Rapids (22.76 Mi. retired in place)								
West Faribault Gen Plt Main Plan		(3,605,952)						
White Bear	7,834,329	(1,095,230)						various
White Bear Lake Service Cente		(138,592)						
Wilmarth Gen Plt Ash Fill Site		(309,801)						
Wilmarth Gen Plt Main Plant Bldg		(165,702)						
Wilmarth Sub-Dist-MN		(172,523)						
Wind Storage	4,217,499						Mar-07	Dec-09
Winona	1,885,439	(177,322)						various
(2) Winona Service Center	378,607						Sep-08	Jan-09
Woodrow Sub-Dist-ND		(233,887)						Jan-09
Xcel Corporate Office (LSD)		(198,925)						Jan-09
Yankee Sub-Tran-MN	2,080,607						Jan-09	Jun-10
Total Major Projects	844,333,842	(126,936,291)	1,014,009	-				Dec-09
Total Minor Projects	4,921,258	(3,918,675)	(13,182)					
2009 Totals	849,255,099	(130,854,966)	1,000,827	-	719,400,960			
Total Electric and Common Plant					12,310,128,958			

(1) Indicates a project in Sioux Falls Divisio
 (2) Indicates a project classified to Common Utiliti
 (3) Account 106, Electric Completed Not classified at Year End 201

NOTE: The following notation applies to all projects not otherwise footnote
 The Major Projects were determined by the following criter

Production Plant	\$2,000,000
Transmission Plant	\$1,000,000
Distribution Plant (Sioux Falls Division)	\$250,000
General Plant	\$250,000
Common Plant	\$250,000
Major Retirements	\$100,000

Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Plant Account Working Papers for Previous Years
Five Years Ending December 31, 2010

ELECTRIC PLANT ACCOUNTS
101 IN SERVICE AND 106 COMPLETED NOT CLASSIFIED

ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2008 BALANCE	MAJOR ADDITIONS AND RETIREMENTS		
						Construction Period		In Service Date
						Beginning	Ending	
Balance January 1, 2008					<u>10,608,032,187</u>			
Airake Sub-Tran-MN			984,885					Apr-08
Allen S King Gen Pit Main Plant			29,882			Mar-08		Apr-08
Allen S King Sub-Tran-MN	2,802,051					May-08	Dec-08	Jul-08
Angus Anson Peaking Plant			(178,291)					
Angus Anson Peaking Plant Unit 4			178,291					
Arden Hills Sub-Tran-MN			547,065					
Black Dog Gen Pit Main Plant Bldg	2,076,130	(455,885)	2,110,296			Jan-08	Sep-08	Jun-08
Blue Lake Gen Plant Main Pit			(287,086)					
Blue Lake Gen Plant Units 7&8			287,086					
Blue Lake Sub-Tran-MN	1,144,268					Oct-03	Sep-05	May-05
Cannon Falls Transmission Sub-Tran-MN	2,673,867					Sep-08	Dec-08	Dec-08
(1) Canton Sub-Dist-SD		(134,752)				May-08	Dec-08	May-08
(2) Centre Pointe Office Building	308,871	(105,279)				Jul-07	Jun-08	Jan-08
Chanarambie Sub-Tran-MN			(231,476)					
Chestnut Service Center		(1,542,832)						
Colvill Sub-Tran-MN	2,326,775					May-08		May-08
(2) Computer Software-MN	11,097,216	(609,592)				Oct-06	Jun-08	Mar-08
Dundas Sub-Tran-MN			190,497					
Edina Sub-Tran-MN			351,954					
(2) General Office Building	1,561,356	(13,652,760)	(857,701)			Mar-08	Dec-08	Dec-08
(2) General Plant-MN	21,008,847	(582,635)	10,815,207			Jun-06		
General Plant-ND	1,565,096							
Grand Meadow Sub-Tran-MN	9,480,115					Jul-08		Oct-08
Grand Meadow Wind Farm	208,104,733					Feb-07		Nov-08
Hastings Sub-Tran-MN			364,855					
High Bridge Gen Pit Main Plant Bldg		(2,192,594)	(8,796,698)					
High Bridge Generation Pit-MERP	354,212,953		5,230,605			Nov-04		May-08
High Bridge Sub-Tran-MN	9,131,372					Jun-06	Jan-09	Feb-08
Inver Hills Sub-Tran-MN		(360,957)						
Koch Refinery Sub-Tran-MN		(490,329)	450,021					
Lakefield Generating Sub-Tran-MN			160,869					
(2) Licensed Vehicles-MN	2,139,547							
Licensed Vehicles-SD	468,165							
(2) Maple Grove Material Complex	1,585,383	(498,463)				Jun-07	Mar-08	Jan-08
(2) Marquette Plaza	1,116,303					Oct-08	Dec-08	Dec-08
Minn Valley Gen Pit E 1/2 OF Dike			(410,230)					
Minneapolis	1,294,434					Mar-03	Nov-08	Feb-03
Minnesota Valley Sub-Tran-MN	2,784,638	(372,463)	(771,097)			Oct-07	Nov-08	Jan-08
Monticello District Office	289,327					Sep-08	Dec-08	Oct-08
Monticello Gen Pit Main Plant	20,564,301	(5,651,707)	(6,827,354)			Jan-05	Jan-09	Aug-08
Monticello Gen Pit Ditch Casks	37,830,337					Oct-03	Jan-09	Sep-08
Nobles County Sub-Tran-MN	13,608,235					Jul-05	Jan-09	Jan-08
Northfield Sub-Tran-MN			698,509					
Parkers Lake Sub-Tran-MN		(679,691)						
(3) Prairie Island Gen Pit Main Plant	52,626,562					Aug-08		Nov-08
Prairie Island Gen Pit Main Plant	41,746,934	(16,117,461)	(1,864,002)			Nov-06	Nov-08	Apr-08
Red Rock Sub-Tran-MN			(245,572)					
Red Wing Gen Pit Ash Fill Site			(220,860)					
Red Wing Gen Pit Main Plant Bldg		(857,086)	(101,144)			Nov-07	Dec-08	Oct-08
(2) Red Wing Service Center	415,801					Aug-08	Dec-08	Oct-08
(2) Rice St Service Center	793,375					Aug-08	Dec-08	Dec-08
Rice St Service Center		(320,466)						
Riverside Construction Warehouse		(156,028)						
Riversid Gen Pit Unit #7		(17,647,413)						
Riverside Sub-Tran-MN	3,272,381					Dec-07	Jan-09	Jun-08
Rock County Sub-Tran-MN	2,966,794					Apr-07	Oct-08	Jan-08
Sherburne Co Gen Pit #1-#2	12,892,727	(15,386,450)	209,614			Jan-07	Jan-08	Dec-08
Sherburne Co Gen Pit #3	26,001,082	(2,990,518)	524,935			Jul-05	Jan-08	Dec-08
Sherburne County Sub-Tran-MN		(808,209)				Sep-06		May-08
(1) Sioux Falls-SD-Elec	8,473,114	(1,162,402)						
Split Rock Sub-Tran-SD	3,557,221	(1,228,856)				Jul-05		May-08
TL MN 0523-34.5 KV Chanarambie-KAS Brothers Connection (CHB311)			231,476					
TL MN 0706-69 KV Faribault-Zumbroata			(215,386)					
TL MN 0710-69 KV Cannon Falls-Northfield	3,494,094					Jun-08	Dec-08	Jun-08
TL MN 0711-69 KV Red Wing-Cannon Falls	1,045,661					Jun-08	Nov-08	Apr-08
TL MN 0715-69 KV Wilmarth-Cleveland-Arlington	1,234,175					Oct-08	Mar-09	Jun-08
TL MN 0735-69 KV Crow River-Carver County (Inc. Tap Mount)						Apr-07	Nov-08	Apr-08
TL MN 0749-69 KV Bird Island-Brownton	2,011,278		211,345					
TL MN 0783-69 KV Mississippi River (Line 3444 to French Island)-DPC Interconnection (Caledonia)		(103,239)				Feb-07	Apr-08	Jan-08
TL MN 0797-69 KV West Faribault-Fair Park		(183,226)						
TL MN 0808-115 KV High Bridge-Rogers Lake-E Bloomington-Wilson		(299,398)						
TL MN 0822-115 KV Rosemount-Cannon Falls	1,769,936	(151,816)				Feb-08	Sep-08	Mar-08
TL MN 0825-115 KV MN Valley-Lyon Co.- Lake Yankton-Pipestone	1,561,762					Oct-06	Sep-08	Jul-08
TL MN 0826-115 KV Split Rock-Pipestone			(112,190)					
TL MN 0827-115 KV Osseo-St. Cloud	2,727,835					Oct-03	Feb-08	Feb-08
TL MN 0838-115 KV Red Rock-Oakdale	2,092,845					Mar-07	Sep-08	Apr-08
TL MN 0953-345 KV Split Rock-Lakefield Junction (Future)	61,617,485					Jan-08	Dec-08	May-08
TL MN 0986-345 KV Red Rock- Prairie Island (Ln #2)		(111,413)						
TL MN 5506-115 KV West Coon Rapids-Crooked Lake-Champlin	2,175,525					Jan-08		Jul-08
TL ND 0839-115 KV Shyenney-Cass County-Maple River			(114,531)					
TL SD 0877-115 KV Lawrence-Cherry Creek		(207,292)						
TL SD 0953-345 KV Split Rock-Lakefield Junction	7,976,912					Apr-08	Dec-08	Nov-08
TL SD 0997-345 KV Split Rock-WAPA Interconn	5,518,264					Aug-08	Dec-08	Nov-08
TL SD 5538-115 KV Buffalo Ridge-Yankee-Brookings Co	3,073,990					Jan-07		Nov-07
United Health Care Dispersed Genrtn		(816,790)						
(2) US Bank Building (LSD)			(272,160)					
West Faribault Sub-Tran-MN		(361,909)						
West Hastings Sub-Tran-MN			(1,965,415)					
Wilmarth Sub-Tran-MN			(160,869)					
Wilson Sub-Tran-MN		(399,642)	313,296					
(2) Wyoming Service Center	308,028					Jul-06	Dec-08	Oct-08
Total Major Projects	958,528,103	(87,220,316)	839,590	-				
Total Minor Projects	137,692,655	(26,304,247)	(839,587)	(388)				
2008 Totals	1,096,220,758	(113,524,563)	3	(388)	982,695,810			
Total Electric and Common Plant					<u>11,590,727,997</u>			

(1) Indicates a project in Sioux Falls Divisio

ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2008 BALANCE	MAJOR ADDITIONS AND RETIREMENTS		
						Construction Period		In Service Date
						Beginning	Ending	
(2) Indicates a project classified to Common Utiliti								
(3) Account 106, Electric Completed Not classified at Year End 201								
NOTE: The following notation applies to all projects not otherwise footnote The Major Projects were determined by the following criter								
Production Plant	\$2,000,000							
Transmission Plant	\$1,000,000							
Distribution Plant (Sioux Falls Division)	\$250,000							
General Plant	\$250,000							
Common Plant	\$250,000							
Major Retirements	\$100,000							

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Plant Account Working Papers for Previous Years
 Five Years Ending December 31, 2010

ELECTRIC PLANT ACCOUNTS
101 IN SERVICE AND 106 COMPLETED NOT CLASSIFIED

ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2007 BALANCE	MAJOR ADDITIONS AND RETIREMENTS		
						Construction Period		In Service Date
						Beginning	Ending	
2007 Totals	<u>1,124,130,417</u>	<u>(226,301,989)</u>	<u>(25)</u>	<u>25</u>	<u>897,828,428</u>			
Total Electric and Common Plant					<u>10,608,032,187</u>			

(1) Indicates a project in Sioux Falls Division
 (2) Indicates a project classified to Common Utiliti
 (3) Account 106, Electric Completed Not classified at Year End 201

NOTE: The following notation applies to all projects not otherwise footnote
 The Major Projects were determined by the following criter

Production Plant	\$2,000,000
Transmission Plant	\$1,000,000
Distribution Plant (Sioux Falls Division)	\$250,000
General Plant	\$250,000
Common Plant	\$250,000
Major Retirements	\$100,000

Northern States Power Company, a Minnesota corporation
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ELECTRIC PLANT ACCOUNTS
101 IN SERVICE AND 106 COMPLETED NOT CLASSIFIED

ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2006 BALANCE	MAJOR ADDITIONS AND RETIREMENTS		
						Construction Period		In Service Date
						Beginning	Ending	
Balance January 1, 2006					<u>9,465,840,056</u>			
Alton Sub-Tran-MN			205,178					
Airtake Sub-Tran-MN			432,715					
Airport Sub-Tran-MN			271,629					
Aldrich Sub-Tran-MN			10,337,205					
(2) Allen S King Gen Pit Main Plan			(326,987)			Jan-05	Jan-07	Jan-06
Allen S King Gen Pit Main Plan		(1,770,790)	329,562					
Allen S King Sub-Tran-MN	1,904,351	(147,113)				Apr-07	Apr-07	Oct-06
Angus Anson Peaking Plant		(832,311)				Aug-05	May-06	Mar-06
Apache Sub-Tran-MN			200,268					
Arden Hills Sub-Tran-MN			1,526,738					
Arlington Sub-Tran-MN			531,865					
Bassett Creek Sub-Tran-MN			143,747					
Benton County Sub-Tran-MN		(1,134,026)						
Bird Island Sub-Tran-MN			1,082,706					
(2) Black Dog Gen Pit Main Plant Bldg			(332,579)					
Black Dog Gen Pit Main Plant Bldg		(2,474,160)	(1,869,420)					
Black Dog Gen Pit #5-New	6,826,276	(8,873,632)	2,206,801			Mar-05	Jan-06	Jan-06
Blue Lake Sub-Tran-MN			(1,259,502)			Dec-04	Nov-06	Jun-06
Brooklyn Park Sub-Tran-MN			530,935					
(2) Burnsville Radio Building and Tower	366,548					Jan-06	Apr-07	Dec-06
Cannon Falls Transmission Sub-Tran-MN			(220,126)					
Cass County Sub-Tran-ND			275,307					
Cedarvale Sub-Tran-MN			415,333					
Chernobite Sub-Tran-MN			662,355					
(1) Cherry Creek Sub-Dist-SD			(2,220,157)					
Cherry Creek Sub-Tran-SD			2,220,157					
(2) Chestnut Service Center	1,234,825					Jan-04	Jan-06	Jan-06
Chestnut Service Center	476,428	(809,310)						
Chisago County Sub-Tran-MN			(322,486)			Dec-05	Feb-07	Apr-06
(2) Chisago Radio Tower	366,657					Jan-06	Apr-07	Dec-06
(2) Computer Software-MN	4,797,664	(56,769,912)				Feb-05	Jul-06	Mar-06
Computer Software-MN	1,478,915							
Coon Creek Sub-Tran-MN			(5,133,977)					
Crooked Lake Sub-Tran-MN			389,245					
Daytons Bluff Sub-Tran-MN			452,974					
Delano Sub-Tran-MN			100,562					
(1) Dell Rapids Sub-Dist-SC	392,580					Jan-07	Apr-07	Sep-06
Dodge Center Sub-Tran-MN			113,621					
East Bloomington Sub-Tran-MN			1,607,623					
Eastwood Sub-Tran-MN			472,268					
Eden Prairie Sub-Tran-MN			(3,150,780)					
Edina Service Center	261,857							
Edina Sub-Tran-MN			427,059					
Elliot Park Sub-Tran-MN			2,980,891					
Elm Creek Sub-Tran-MN			9,207,182					
Excelsior Sub-Tran-MN			673,072					
Fair Park Sub-Tran-MN			506,866					
(2) Fargo Service Center	751,542	(130,449)				May-05	Jan-06	Jan-06
Faribault Sub-Tran-MN			1,476,708					
Farmington Sub-Tran-MN			133,566					
Fiesta City Sub-Tran-MN			254,817					
Fifth Street Sub-Tran-MN			499,933					
(2) Forest Lake Office & Service Center		(297,401)						
Franklin Sub-Tran-MN			(505,749)					
(2) General Office Building	3,636,203	(1,293,930)				Jan-06	Apr-07	Dec-06
(2) General Office Building		-						
(2) General Office Building		(1,865,026)	4,853,853					
(2) General Plant-MN	7,639,318	(171,682)	(241,981)			Jan-06	Apr-07	Dec-06
General Plant-MN	4,776,317		236,286					
Gleason Lake Sub-Tran-MN			4,515,851					
Glenwood Sub-Tran-MN			330,545					
Goodview Sub-Tran-MN			148,345					
Goose Lake Sub-Tran-MN			1,052,202					
Gopher Sub-Tran-MN			425,204					
Granite City Sub-Tran-MN			(1,955,112)					
Hassan Sub-Tran-MN			374,190					
High Bridge Gen Pit Unit 4			(297,163)					
(2) High Bridge Gen Pit Main Plant Bldg			(124,819)					
High Bridge Gen Pit Main Plant Bldg		(227,401)	464,008					
High Bridge Sub-Tran-MN		(145,331)						
Hugo Sub-Tran-MN			213,933					
Inver Hills Gen Pit Main Plan	2,264,986	(143,134)				Jun-05	Mar-07	Nov-06
Jordan Sub-Tran-MN			122,551					
Koch Refinery Sub-Tran-MN			1,604,860					
Kotlman Lake Sub-Tran-MN			(2,356,696)					
Lafayette Sub-Tran-MN			127,832					
Lake Pulaski Sub-Tran-MN			(451,950)					
Lawrence Sub-Dist-SD			1,229,469					
Lawrence Sub-Tran-SC			(1,229,469)					
Lexington Sub-Tran-MN			249,607					
(2) Licensed Vehicles-MN	832,208		(390,545)			Nov-04	Jun-06	Jun-06
Licensed Vehicles-MN	3,614,074		330,545					
Lincoln County Sub-Dist-SD			2,014,361					
Lincoln County Sub-Tran-SD	4,450,234		(2,014,361)			Mar-05	Jun-07	May-06
(2) Lino Lakes Radio Building and Tower	338,281					Jan-06	Apr-07	Dec-06
Lone Oak Sub-Tran-MN			189,605					
Long Lake Sub-Tran-MN			799,504					
Loon Lake Sub (SMMPA)-Tran-MN	1,659,888					Dec-05	Oct-06	Jun-06
Main Street Sub-Tran-MN			2,315,810					
(2) Maple Grove Material Complex			(202,510)			Apr-03	Dec-04	Dec-04
Maple Grove Material Complex	558,010		202,510					
Medicine Lake Sub-Tran-MN			661,395					
Merriam Park Sub-Tran-MN			309,135					
(2) Microwave System-King Plant MN	363,929					Jan-06	Apr-07	Dec-06
Minneapolis	926,697							
(1) Minnehaha Sub-Dist-SD			(129,548)					
Minnehaha Sub-Tran-SD			129,548					
Minnesota Valley Sub-Tran-MN	3,931,347		(387,565)			Jan-03	Aug-08	Dec-06
Monticello Gen Pit Main Plan	16,119,099	(1,793,256)	(878,454)			Jun-02	Jan-07	Dec-06
Monticello Gen Pit Training Center	425,800		1,060,977			Jan-06	Oct-06	Oct-06
Monticello Sub-Tran-MN		(294,860)						
Moore Lake Sub-Tran-MN			225,113					
Nine Mile Creek Sub-Tran-MN			259,775					
Northfield Sub-Tran-MN			1,157,130					
Oak Park Sub-Tran-MN			196,192					
Oakdale Sub-Tran-MN			174,570					
Parkers Lake Sub-Tran-MN			(5,585,111)			Oct-04	Jul-07	Mar-06
Paynesville Transmission Sub-Tran-MN	1,186,730		(556,225)					
Pine Island Sub-Tran-MN			148,256					
Pipestone Sub-Tran-MN			3,682,017					

Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Plant Account Working Papers for Previous Years
Five Years Ending December 31, 2010

ELECTRIC PLANT ACCOUNTS
101 IN SERVICE AND 106 COMPLETED NOT CLASSIFIED

	ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2006 BALANCE	MAJOR ADDITIONS AND RETIREMENTS			
							Construction Period		In Service Date	
							Beginning	Ending		
(3)	Prairie Island Gen Plt Main Plan	63,820,429		31,691,688				Dec-06	Apr-07	Dec-06
	Prairie Island Gen Plt Main Plan	50,963,959	(10,601,706)	(31,323,969)						
	Prairie Island Gen Plt Training Ct		(631,876)							
	Prairie Island Plt Dry Storage Cask	5,358,526					Aug-04	Feb-07		Sep-06
	Ramsey Sub-Tran-MN			144,412						
	Red River Sub-Tran-ND			641,879						
	Red Rock Sub-Tran-MN		(813,405)	(2,976,725)						
	Red Wing Gen Plt Ash Fill Site		(717,151)							
	Red Wing Gen Plt Main Plant Bldg		(801,922)				May-05	Apr-06		Mar-06
	Red Wing Sub-Tran-MN			(1,228,814)						
	Renaissance Square			(2,384,465)						
	Renaissance Square			(839,527)						
(2)	Rice St Service Center		(195,647)							
(2)	Riverside Gen Main Plan			(327,952)						
	Riverside Gen Main Plan			329,209						
	Riverside Gen Plt Unit #1			106,730						
	Riverside Sub-Tran-MN			(2,432,051)						
	Rogers Lake Sub-Tran-MN		(241,422)	(614,553)						
	Rosemount Sub-Tran-MN			(2,287,806)						
	Salida Crossing Sub-Tran-MN			114,066						
	Sauk River Sub-Tran-MN			140,668						
	Sherburne Co Gen Plt #1-#2	13,402,580	(1,271,730)	(711,094)			Aug-03	Dec-06		Nov-06
	Sherburne Co Gen Plt #2	2,308,154	(4,446,396)	110,616			Mar-03	Nov-06		Dec-05
	Sherburne County Sub-Tran-MN	2,690,953					Dec-05	Aug-08		Dec-06
(2)	Shorewood Service Center	442,153					Jan-06	Apr-07		Dec-06
(1)	Sioux Falls Sub-Dist-SD			(649,113)						
	Sioux Falls Sub-Tran-SD			649,113						
(1)	Sioux Falls-SD-Elec	8,368,940	(3,384,172)						Dec-03	Dec-03
	Souris Sub-Tran-ND			346,440						
(1)	South Sioux Falls Sub-Dist-SC	945,904	(128,212)				Jan-05	Mar-07		Mar-06
	Southtown Sub-Tran-MN			205,457						
	St Cloud Sub-Tran-MN			(1,902,836)						
	St Louis Park Sub-Tran-MN			474,437						
(2)	St Paul Park Building and Tower	338,281					Jan-06	Apr-07		Dec-06
	Summitt Ave Sub-Tran-MN			455,917						
	Tanners Lake Sub-Tran-MN			286,180						
	Terminal Sub-Tran-MN			14,239,228						
	TL MN 0705-69 KV Faribault-Northfield	2,676,055					Jul-05	Apr-08		Oct-06
	TL MN 0707-69 KV Faribault-Waterville	2,352,385					Jul-05	Feb-06		Jul-06
	TL MN 0707-69 KV West Faribault-Fair Park	2,213,102					Jul-05	Mar-07		Aug-06
	TL MN 0806-115 KV Aldrich-St Louis Park	1,770,979					Feb-04	Mar-09		May-06
	TL MN 0808-115 KV High Bridge-Rogers Lake-E Bloomington-Wilson	1,240,000					Aug-05	Nov-06		May-06
	TL MN 0821-115 KV High Bridge-Termina	1,213,908					Aug-05	Nov-06		May-06
	TL MN 0823-115 KV Minnesota Valley-Wilmart(GRE)	3,919,183					Jan-04	Nov-06		Jan-06
	TL MN 0832-115 KV Black Dog-Burnsville-W. Faribault-Wilmart	10,790,191					Sep-05	Feb-08		May-06
	TL MN 0979-345 KV Prairie Island-Adamant	10,508,024					Sep-04	Feb-08		Jan-06
	TL MN 5304-161 KV Lakefield Junction-Fox Lake	20,236,915					May-05	Sep-08		Nov-06
	Tracy Sw Sta-Tran-MN		(440,422)	318,787						
	Twin Lake Sub-Tran-MN			316,575						
(2)	US Bank Building (LSD)			(1,629,861)						
	Wakefield Sub-Tran-MN			(1,508,079)						
	Waterville Sub-Tran-MN			267,079						
(2)	Wells Fargo Building	373,562					Jan-06	Apr-07		Dec-06
	West Byron Sub-Tran-MN			133,020						
	West Coon Rapids Sub-Tran-MN			(4,002,774)						
	West Faribault Sub-Tran-MN	5,807,982		(257,228)			Sep-04	Jun-07		Aug-06
	West Gate Sub-Tran-MN			(4,549,025)						
	West River Road Sub-Tran-MN			2,091,692						
(1)	West Sioux Falls Sub-Dist-SD		(118,155)	(1,356,237)						
	West Sioux Falls Sub-Tran-SC			1,356,237						
	West Waconia Sub-Tran-MN			3,744,831						
	Western Sub-Tran-MN			208,416						
(2)	White Bear Lake Service Center		(157,336)							
	Wilmart Gen Plt Ash Fill Site		(1,593,990)				Mar-06	Nov-06		Oct-06
	Wilmart Gen Plt Main Plant Bldg		(389,834)				May-05	Apr-06		Feb-06
	Wilmart Sub-Tran-MN	10,653,427		(1,366,734)			Aug-04	Oct-08		Nov-06
	Wilson Sub-Tran-MN			1,517,375						
	Winona Sub-Tran-MN			1,476,743						
	Winthrop Sub-Tran-MN			284,955						
	Woodbury Sub-Tran-MN			297,053						
	Wyoming Sub-Tran-MN			658,006						
(2)	Xcel Corporate Office (LSD)		(6,813,973)							
(2)	Young America Radic	361,621					Jan-06	Apr-07		Dec-06
	Zumbrot Sub-Tran-MN			454,901						
	Total Major Projects	294,337,976	(111,921,069)	39,227,458						
	Total Minor Projects	126,529,459	(64,490,287)	(39,227,455)	(92,377)					
	2006 Totals	420,867,434	(176,411,356)	3	(92,377)	244,363,704				
	Total Electric and Common Plant					9,710,203,760				

- (1) Indicates a project in Sioux Falls Division
- (2) Indicates a project classified to Common Utiliti
- (3) Account 106, Electric Completed Not classified at Year End 201

NOTE: The following notation applies to all projects not otherwise footnote
The Major Projects were determined by the following criter

Production Plant	\$2,000,000
Transmission Plant	\$1,000,000
Distribution Plant (Sioux Falls Division)	\$250,000
General Plant	\$250,000
Common Plant	\$250,000
Major Retirements	\$100,000

Northern States Power Company, a Minnesota corporation

Description of Allowance for Funds Used during Construction (AFUDC) Statement of Methods, Procedures and Calculations, and Construction Overhead Procedure

The Company currently uses three overhead mechanisms for assigning costs to construction projects. The most common overhead is the Allowance for Funds Used during Construction (AFUDC). The other two are for charging Engineering & Supervision (E&S) and Administrative & General (A&G) costs. Property taxes that accrue and are properly chargeable to construction are direct assigned to the work order and an overhead is no longer used. Each of the three overheads is discussed below.

Allowance for Funds Used during Construction (AFUDC)

AFUDC allows the capitalization of the cost of borrowed funds and a reasonable rate on other funds to be charged to projects that are capital in nature until the project is placed in-service. This overhead is excluded from any project that is diminimus or is comprised of an asset that was purchased (i.e. can be placed in-service immediately). Non-diminimus construction is when the total charges exceed the minimum dollar amount of \$25,000. The following excerpt from the Uniform System of Accounts for Electric Utilities defines the method employed at NSPM.

Federal Energy Regulatory Commission Pt. 101

(17) *Allowance for funds used during construction* (Major and Non-major Utilities) includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed, without prior approval of the Commission, allowances computed in accordance with the formula prescribed in paragraph (a) of this subparagraph. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects, which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

$$Ai = s \cdot (S/W) + d \cdot (D/D + P + C) \cdot (1 - S/W) = \text{Gross allowance for borrowed funds used during construction rate}$$

$$Ae = [1 - S/W] \cdot [p \cdot (P/D + P + C) + c \cdot (C/D + P + C)] = \text{Allowance for other funds used during construction rate}$$

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress, less asset retirement costs related to plant under construction

(b) The rates shall be determined annually. The balances for long-term debt, preferred stock, and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in §35.13 of the Commission's Regulations under the Federal Power Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdictions. If such cost rate is not available, the average rate actually earned during the preceding three years shall be used. The short-term debt balances, related cost, and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

The AFUDC rate, a simple rate, is calculated using the above formula (effective with the issuance of Federal Power Commission Order No. 561 on February 2, 1977), and it uses the various components of capital, including the cost of short and long-term debt (including restricted-use debt, as required by Accounting Release No. 13, effective May 1, 1983), and preferred and common stock. The rate is applied against the current month's AFUDC base (prior month's life-to-date construction charges plus one-half of the current month's charges, less one-half of the current month's classifications, and the prior month's AFUDC) for eligible jobs to determine the amount of the monthly AFUDC. The FERC allows for semi-annual compounding and this is maintained through the determination of an effective monthly rate using monthly compounding that effectuates the semi-annual compounding effect of the simple rate.

Accounts "419.1 – Allowance for Other (Equity) Funds Used during Construction" and "432 – Allowance for Borrowed Funds Used during Construction" are credited, in accordance with the ratio derived in the AFUDC formula, with the concurrent debit to the construction account 107, Construction Work in Progress by work order. The rate is calculated as amounts in CWIP change, the financing arrangements warrant an updated rate, and adjustments are made to reallocate total AFUDC between the debt and equity components. AFUDC is directly calculated and charged to each work order; no clearing account is used.

AFUDC as defined by the FERC includes the net cost (during the period of construction) of borrowed funds used for construction purposes and a reasonable rate on other funds when so used. The Company currently uses an AFUDC accrual rate of 8.543% compounded semi-annually. The following is a list of capitalization rates for the five years ending with the test year.

Period	Rate
<u>2010 Test Period:</u>	
Jan 2010 – Dec 2010	8.543%
Jan 2009 – Dec 2009	8.031%
Jan 2008 – Dec 2008	8.617%
Jan 2007 – Dec 2007	8.425%
Jan 2006 –Dec 2006	8.824%

The rate provided is the rate in effect as of December 31 of each year.

Engineering & Supervision (E&S)

Engineering and Supervision costs are capitalized as construction overheads. Where it is not practicable to direct charge the pay and expenses of the engineers, surveyors, draftsmen, inspectors, first line management, and their assistants to construction, the Company uses an overhead to achieve this task. These costs are gathered in a general overhead pool and first split between capital, operating, and maintenance based on the direct charges for each of these categories. The capital construction amount then is allocated to each work order appropriately based on current month charges. The E&S charges are gathered separately by functional class (production, transmission, and distribution) to further define the allocation.

Period Total	Distribution			Transmission		
	Avg. Rate	Amount Capitalized (Generated)	Amount Allocated (Cleared)	Avg. Rate	Amount Capitalized (Generated)	Amount Allocated (Cleared)
<u>2010 Test Period:</u>						
Jan 2010 – Dec 2010	26.21%	\$22,746,246.93	\$22,563,400.58	6.85%	\$9,487,897.30	\$9,429,005.92
Jan 2009 – Dec 2009	30.99%	\$22,063,607.59	\$22,498,612.87	6.45%	\$6,926,085.12	\$7,006,151.95
Jan 2008 – Dec 2008	21.10%	\$21,153,351.18	\$21,125,037.09	5.11%	\$5,518,402.93	\$5,595,079.11
Jan 2007 – Dec 2007	26.04%	\$20,586,085.40	\$20,681,273.99	2.05%	\$4,840,160.99	\$4,441,217.84
Jan 2006 – Dec 2006	21.23%	\$21,362,238.23	\$20,624,679.87	3.30%	\$4,297,762.82	\$4,582,051.99

Period Total	Production		
	Avg. Rate	Amount Capitalized (Generated)	Amount Allocated (Cleared)
<u>2008 Test Period:</u>			
Jan 2010 – Dec 2010	.20%	\$984,765.12	\$1,018,347.25
Jan 2009 – Dec 2009	.53%	\$1,017,310.54	\$871,435.28
Jan 2008 – Dec 2008	.17%	\$573,657.25	\$606,302.73
Jan 2007 – Dec 2007	.14%	\$625,883.50	\$525,362.29
Jan 2006 – Dec 2006	.42%	\$879,789.34	\$1,011,369.89

Administrative & General (A&G)

Administrative and General Costs are capitalized as construction overheads. The overhead relates to all the personnel in the administrative office that work on construction to assure its continued operation, but are not direct to any one project. A prime example is the payroll analyst to assure the construction labor receives its payroll checks. It is inefficient for these employees to direct charge all the work orders and thus an overhead is used.

Annually, the Company performs an A&G study that reviews the time employees in certain administrative departments spend on capital work. The percent of payroll for these employees is charged to an overhead pool, one-twelfth each month. The overhead pool is allocated to each work order based on current month charges.

Period	Avg. Rate	Amount Capitalized (Generated)	Amount Allocated (Cleared)
<u>2010 Test Period:</u>			
Jan 2010 – Dec 2010	.13%	\$1,169,494.20	\$1,286,555.09
Jan 2009 – Dec 2009	.16%	\$1,200,474.40	\$1,129,249.97
Jan 2008 – Dec 2008	.11%	\$913,124.27	\$969,141.27
Jan 2007 – Dec 2007	.09%	\$942,037.19	\$905,587.45
Jan 2006 – Dec 2006	.10%	\$828,184.03	\$793,147.94

Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Changes in Intangible Plant
Five Years Ending December 31, 2010

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING BALANCE
2004						
302-Intg Franchises & Consents	-	-	-	-	-	-
303.4-Intg Misc Computr Software	6,864,569	9,403,662	-	38,925	(1,333,407)	14,973,749
Total 2004	6,864,569	9,403,662	-	38,925	(1,333,407)	14,973,749
2005						
302-Intg Franchises & Consents	-	-	-	-	-	-
303.4-Intg Misc Computr Software	14,973,749	7,601,566	-	-	534,419	23,109,734
Total 2005	14,973,749	7,601,566	-	-	534,419	23,109,734
2006						
302-Intg Franchises & Consents	-	-	-	-	-	-
303.4-Intg Misc Computr Software	23,109,734	1,478,915	-	-	(1,197,380)	23,391,269
Total 2006	23,109,734	1,478,915	-	-	(1,197,380)	23,391,269
2007						
302-Intg Franchises & Consents	-	22,937,508	-	-	12,168,375	35,105,883
303.4-Intg Misc Computr Software	23,391,269	2,668,554	-	-	0	26,059,823
Total 2007	23,391,269	25,606,062	-	-	12,168,375	61,165,706
2008						
302-Intg Franchises & Consents	35,105,883	9,637	-	-	-	35,115,520
303.4-Intg Misc Computr Software	26,059,823	4,040,858	(609,591)	-	-	29,491,090
Total 2008	61,165,706	4,050,495	(609,591)	-	-	64,606,610
2009						
302-Intg Franchises & Consents	35,115,520	(497)	-	-	-	35,115,023
303.4-Intg Misc Computr Software	29,491,090	2,178,505	-	-	-	31,669,595
Total 2009	64,606,610	2,178,008	-	-	-	66,784,617
2010						
302-Intg Franchises & Consents	35,115,023	30,676,456	-	-	-	65,791,478
303.4-Intg Misc Computr Software	31,669,595	-	-	-	-	31,669,595
Total 2010	66,784,617	30,676,456	-	-	-	97,461,073

**Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Plant In Service Not Used and Useful
Year Ended December 31, 2010**

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Schedule D-7
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NOT APPLICABLE

Continuing Property Records and Retirement Pricing

NSPM uses an automated continuing property record system. Within the system the property unit catalog identifies retirement units that meet the corporation's capitalization policy. The property units define the level of detail that is recorded in the property record system using defined addition rules (e.g. specific, mass, or amortized).

Retirement of assets is reported through the work order system by retirement unit. The aging and pricing of asset retirements from the continuing property records is performed using one of the three following methods:

- 1) When an asset that can be specifically identified is retired, the individual asset is retired from its specific location, reducing the actual vintage by the original cost of the asset retired. If the actual vintage is unknown, the FIFO method is used and the retirement is made from the oldest surviving vintage.
- 2) Retirements of mass property are booked using a retirement curve method. A quantity is identified for a retirement unit and location. The vintage is determined using a mortality curve; then the retirement price is determined at an average price per vintage.
- 3) For AR-15 or amortized property, the general plant accounts, no retirements are identified. The assets are retired at the end of their book depreciation lives.

Northern States Power Company, a Minnesota corporation**Electric Utility - Total Company****Retirement Unit Listing**

Business Unit	Property Group	Retirement Unit
Nuclear Fuel	Nuclear Fuel	Nuclear Fuel Spent
Nuclear Fuel	Nuclear Fuel	Nuclear Fuel Assemblies in Reactor
Nuclear Fuel	Nuclear Fuel	Nuclear Fuel Materials & Assembles
Electric Production	Absorber Tower Sys	Absorber Tower Sys-Tank
Electric Production	Absorber Tower Sys	Absorber Tower Sys-Ctrl
Electric Production	Absorber Tower Sys	Absorber Tower Sys-Sta Pipe
Electric Production	Absorber Tower Sys	Absorber Tower Sys
Electric Production	Absorber Tower Sys	Absorber Tower Sys-Motor
Electric Production	Air Heater Sys	Air Heater Sys-Motor
Electric Production	Air Heater Sys	Air Heater Sys
Electric Production	Air Heater Sys	Air Heater Sys-Sta Pipe
Electric Production	Air Heater Sys	Air Heater Sys Tank
Electric Production	Air Quality Control Sys	Air Quality Ctrl Sys-Ctrl
Electric Production	Air Quality Control Sys	Air Quality Ctrl Sys-Sta Pipe
Electric Production	Air Quality Control Sys	Air Quality Ctrl Sys
Electric Production	Air Sys	Instrument Air Sys-Gas
Electric Production	Air Sys	Instrument Air Sys-Sta Pipe
Electric Production	Air Sys	Sta Air Sys-Sta Pipe
Electric Production	Air Sys	Sta Air Sys
Electric Production	Air Sys	Instrument Air Sys
Electric Production	Alarm-Annunciator Sys	Alarm-Annunciator Sys
Electric Production	Area & Process Radiation Monit Sys	Area&Process Radatin Monit Sys
Electric Production	Area & Process Radiation Monit Sys	Area&Process Radatin Monit Sys-Ctrl
Electric Production	Asset Retirement Cost (ARC)	ARC-Elec Other Production
Electric Production	Asset Retirement Cost (ARC)	ARC-Elec Nuclear Production
Electric Production	Asset Retirement Cost (ARC)	ARC-Elec Steam Production
Electric Production	Auxiliary Boiler	Aux Boiler
Electric Production	Auxiliary Feedwater Sys	Aux Feedwater Sys-Sta Pipe
Electric Production	Auxiliary Feedwater Sys	Aux Feedwater Sys
Electric Production	Auxiliary Feedwater Sys	Aux Feedwater Sys-Motor
Electric Production	Blowdown Treatment Sys	Blowdown Treatment Sys
Electric Production	Boiler	NOX Ctrl Equip-Sta Pipe
Electric Production	Boiler	Boiler-Ctrl
Electric Production	Boiler	Soot Blowing Sys
Electric Production	Boiler	Oil Firing Sys-Sta Pipe
Electric Production	Boiler	NOX Ctrl Equip-Ctrl
Electric Production	Boiler	Soot Blowing Sys-Ctrl
Electric Production	Boiler	Oil Firing Sys-Tank
Electric Production	Boiler	NOX Ctrl Equip
Electric Production	Boiler	Boiler
Electric Production	Boiler	Oil Firing Sys-Ctrl
Electric Production	Boiler	Oil Firing Sys
Electric Production	Boiler Blowdown Sys	Boiler Blowdown Sys-Tank
Electric Production	Boiler Blowdown Sys	Boiler Blowdown Sys-Sta Pipe
Electric Production	Boiler Blowdown Sys	Boiler Blowdown Sys
Electric Production	Boiloff Vapor Sys	Boiloff Vapor Sys
Electric Production	Boric Acid Concentrator-Evaporator	Boric Acid Concent-Evap-Tank

Business Unit	Property Group	Retirement Unit
Electric Production	Boric Acid Concentrator-Evaporator	Boric Acid Concent-Evap
Electric Production	Boric Acid Supply Sys	Boric Acid Supply Sys-Sta Pipe
Electric Production	Boric Acid Supply Sys	Boric Acid Supply Sys
Electric Production	Bottom Ash Sys	Bottom Ash Sys
Electric Production	Bottom Ash Sys	Bottom Ash Sys-Tank
Electric Production	Bottom Ash Sys	Bottom Ash Sys-Sta Pipe
Electric Production	Bridge	Bridge
Electric Production	Building	Bldg Generating Sta
Electric Production	Building	Potable Water Sys-Tank
Electric Production	Building	Bldg Other
Electric Production	Building	Bldg Garage
Electric Production	Building	Bldg Office
Electric Production	Building	Bldg Cooling Plant
Electric Production	Building	Bldg Sta Ctrl
Electric Production	Building	Bldg Warehouse
Electric Production	Charging and Letdown Sys	Charging and Letdown Sys
Electric Production	Charging and Letdown Sys	Charging and Letdown Sys-Sta Pipe
Electric Production	Chemical and Volume Control Sys	Chemical and Vol Ctrl Sys
Electric Production	Chemical and Volume Control Sys	Chemical and Vol Ctrl Sys-Sta Pipe
Electric Production	Chemical Feed Sys	Chemical Feed Sys-Sta Pipe
Electric Production	Chemical Feed Sys	Chemical Feed Sys-Tank
Electric Production	Chemical Feed Sys	Chemical Feed Sys
Electric Production	Circulating Water Sys	Circulating Water Sys
Electric Production	Circulating Water Sys	Circulating Water Sys-Sta Pipe
Electric Production	Circulating Water Sys	Circulating Water Sys-Ctrl
Electric Production	Circulating Water Sys	Circulating Water Sys-Motor
Electric Production	Closed Circuit TV Sys	Closed Circuit TV Sys
Electric Production	Coal Feeder Sys	Coal Feeder Sys
Electric Production	Coal Feeder Sys	Coal Feeder Sys-Ctrl
Electric Production	Coal Feeder Sys	Coal Feeder Sys-Motor
Electric Production	Coal Handling Sys	Coal Handling Sys-Conveyor
Electric Production	Coal Handling Sys	Coal Handling Sys
Electric Production	Coal Handling Sys	Coal Handling Sys-Hopper
Electric Production	Coal Handling Sys	Coal Handling Sys-Sta Pipe
Electric Production	Coal Handling Sys	Coal Handling Sys-Conveyor-Motor
Electric Production	Commercial Liquid Sys	Commercial Liquid Sys-Ctrl
Electric Production	Communications Equip	Communications Equip Radio
Electric Production	Communications Equip	Communications Equip Telephone
Electric Production	Communications Equip	Communications Equip Type Unknown
Electric Production	Component-Closed CIng Water Sys	Comp-Closed CIng Water Sys-Ctrl
Electric Production	Component-Closed CIng Water Sys	Comp-Closed CIng Water Sys
Electric Production	Component-Closed CIng Water Sys	Comp-Closed CIng Water Sys-Sta Pipe
Electric Production	Compressed Gas Sys	Compressed Gas Sys-Sta Pipe
Electric Production	Compressed Gas Sys	Compressed Gas Sys-Tank
Electric Production	Compressed Gas Sys	Compressed Gas Sys
Electric Production	Compressor Pit Exhaust Sys	Compressor Pit Exhaust Sys
Electric Production	Compressor-Air and Gas	Compressor-Turbine Gas
Electric Production	Compressor-Air and Gas	Compressor Gas
Electric Production	Compressor-Air and Gas	Compressor Air
Electric Production	Condensate Polishing Sys	Condensate Polishing Sys-Sta Pipe
Electric Production	Condensate Polishing Sys	Condensate Polishing Sys-Tank

Business Unit	Property Group	Retirement Unit
Electric Production	Condensate Polishing Sys	Condensate Polishing Sys-Ctrl
Electric Production	Condensate Polishing Sys	Condensate Polishing Sys
Electric Production	Condensate Recovery Sys	Condensate Recovery Sys
Electric Production	Condensate Recovery Sys	Condensate Recovery Sys-Tank
Electric Production	Condensate Sys	Condensate Sys-Ctrl
Electric Production	Condensate Sys	Condensate Sys-Tank
Electric Production	Condensate Sys	Condensate Sys-Sta Pipe
Electric Production	Condensate Sys	Condensate Sys-Motor
Electric Production	Condensate Sys	Condensate Sys
Electric Production	Condenser	Condenser-Sta Pipe
Electric Production	Condenser	Condenser
Electric Production	Condenser	Condenser-Ctrl
Electric Production	Condenser	Condenser-Motor
Electric Production	Conduit and Duct Banks	Conduit
Electric Production	Containment Hydrogen Reduction Sys	Contan Hydrogen Reduction Sys
Electric Production	Containment Hydrogen Reduction Sys	Contan Hydrogen Reduction Sys-Ctrl
Electric Production	Containment Hydrogen Reduction Sys	Contan Hydrogn Redutin Sys-Sta Pipe
Electric Production	Containment Instrument Air Sys	Contan Instrument Air Sys
Electric Production	Containment Spray Sys	Containment Spray Sys-Ctrl
Electric Production	Containment Spray Sys	Containment Spray Sys
Electric Production	Containment Spray Sys	Containment Spray Sys-Sta Pipe
Electric Production	Control Rod and Drive Sys	Ctrl Rod and Drive Sys
Electric Production	Controls	Motor Ctrl Center
Electric Production	Controls	Sta Ctrls
Electric Production	Controls	Ctrls-Computer Sys-Plant Process
Electric Production	Controls	Ctrls Sta
Electric Production	Cooling Tower Sys	Cooling Tower Sys-Motor
Electric Production	Cooling Tower Sys	Cooling Tower Sys
Electric Production	Cooling Tower Sys	Cooling Tower Sys-Ctrl
Electric Production	Cooling Tower Sys	Cooling Tower Sys-Tank
Electric Production	Cooling Tower Sys	Cooling Tower Sys-Sta Pipe
Electric Production	Cooling Water Sys	Cooling Water Sys-Sta Pipe
Electric Production	Cooling Water Sys	Cooling Water Sys-Motor
Electric Production	Cooling Water Sys	Cooling Water Sys-Ctrl
Electric Production	Cooling Water Sys	Cooling Water Sys-Tank
Electric Production	Cooling Water Sys	Cooling Water Sys
Electric Production	Crane and Hoist Sys	Crane and Hoist Sys
Electric Production	Dam	Dam
Electric Production	Diesel Generator Sys	Diesel Gen Sys-Ctrl
Electric Production	Diesel Generator Sys	Diesel Gen Sys-Sta Pipe
Electric Production	Diesel Generator Sys	Diesel Gen Sys-Motor
Electric Production	Diesel Generator Sys	Diesel Gen Sys
Electric Production	Diesel Generator Sys	Diesel Gen Sys-Tank
Electric Production	Dust Collection Sys	Dust Collection Sys-Ctrl
Electric Production	Dust Collection Sys	Dust Collection Sys
Electric Production	Dust Control Sys	Dust Ctrl Sys-Ctrl
Electric Production	Dust Control Sys	Dust Ctrl Sys-Sta Pipe
Electric Production	Dust Control Sys	Dust Ctrl Sys
Electric Production	Elec Equip & Devices (Retire Curve)	Rectifier
Electric Production	Elec Equip & Devices (Retire Curve)	Arrester UNKV
Electric Production	Electro Hydraulic Sys	Electro Hydraulic Sys-Ctrl

Business Unit	Property Group	Retirement Unit
Electric Production	Electro Hydraulic Sys	Electro Hydraulic Sys
Electric Production	Equip Foundation	Equip Foundation
Electric Production	Exchanger	Heat Exchanger
Electric Production	Exciter	Exciter
Electric Production	Exciter	Exciter-Ctrl
Electric Production	Extraction Steam Sys	Extraction Steam Sys-Ctrl
Electric Production	Extraction Steam Sys	Extraction Steam Sys
Electric Production	Extraction Steam Sys	Extraction Steam Sys-Sta Pipe
Electric Production	Feed Gas Sys	Feed Gas Sys
Electric Production	Feedwater Sys	Feedwater Sys-Sta Pipe
Electric Production	Feedwater Sys	Feedwater Sys-Motor
Electric Production	Feedwater Sys	Feedwater Sys-Ctrl
Electric Production	Feedwater Sys	Feedwater Sys
Electric Production	Fence Protective	Fence Protective
Electric Production	Filter-Separator-Strainer Sys	Filter-Separator-Strainer Sys
Electric Production	Fire Protection Sys	Fire Protection Sys
Electric Production	Fire Protection Sys	Fire Protection Sys-Sta Pipe
Electric Production	Fire Protection Sys	Fire Protection Sys-Ctrl
Electric Production	Flue Gas Reheater Sys	Flue Gas Reheater Sys-Ctrl
Electric Production	Flue Gas Reheater Sys	Flue Gas Reheater Sys
Electric Production	Fly Ash Disposal Sys	Fly Ash Disposal Sys
Electric Production	Fly Ash Disposal Sys	Fly Ash Disposal Sys-Motor
Electric Production	Fly Ash Disposal Sys	Fly Ash Disposal Sys-Tank
Electric Production	Fly Ash Disposal Sys	Fly Ash Disposal Sys-Ctrl
Electric Production	Forced Draft Fan Sys	Forced Draft Fan Sys
Electric Production	Forced Draft Fan Sys	Forced Draft Fan Sys-Ctrl
Electric Production	Forced Draft Fan Sys	Forced Draft Fan Sys-Sta Pipe
Electric Production	Forced Draft Fan Sys	Forced Draft Fan Sys-Motor
Electric Production	Fuel Pool Cooling & Purificton Sys	Fuel Pool Cooling & Prf Sys
Electric Production	Fuel Pool Cooling & Purificton Sys	Fuel Pool Cooling & Prf Sys-Ctrl
Electric Production	Fuel Transfer Sys	Fuel Transfer Sys-Ctrl
Electric Production	Fuel Transfer Sys	Fuel Transfer Sys-Tank
Electric Production	Fuel Transfer Sys	Stacker-Reclaimer Sys
Electric Production	Fuel Transfer Sys	Fuel Transfer Sys-Sta Pipe
Electric Production	Fuel Transfer Sys	Fuel Transfer Sys
Electric Production	Fuel Transfer Sys	Stacker-Reclaimer Sys-Ctrl
Electric Production	Fuel Treatment Equip	Fuel Treatment Equip
Electric Production	Gas Injection-Recirc Fan Sys	Gas Injectn-Recirc Fan Sys-Ctrl
Electric Production	Gas Injection-Recirc Fan Sys	Gas Injectn-Recirc Fan Sys-Sta Pipe
Electric Production	Gas Injection-Recirc Fan Sys	Gas Injectn-Recirc Fan Sys
Electric Production	Gas Turbine	Gas Turbine Lube Oil Sys-Sta Pipe
Electric Production	Gas Turbine	Gas Turbine
Electric Production	Gas Turbine	Gas Turbine Atomizing Air Sys
Electric Production	Gas Turbine	Gas Turbine-Ctrl
Electric Production	General Property	Equip Construction Usage
Electric Production	General Property	File & Storage Cabinets (All Types)
Electric Production	General Property	Computer Equip
Electric Production	General Property	Stores Equip
Electric Production	General Property	Rack Material
Electric Production	General Property	Tools, Hand
Electric Production	General Property	Yard Equip (Mowers, Etc.)

Business Unit	Property Group	Retirement Unit
Electric Production	General Property	Detector
Electric Production	General Property	Kitchen Appliances
Electric Production	General Property	Ctrl-General
Electric Production	General Property	Lab Equip, Chemical
Electric Production	General Property	Air Conditioner
Electric Production	General Property	Tools Shop Type
Electric Production	General Property	Shelves And Lockers
Electric Production	General Property	Chromatograph
Electric Production	General Property	Equip Mechanical
Electric Production	General Property	Charger Battery
Electric Production	General Property	Testers
Electric Production	General Property	Tools, Electric
Electric Production	General Property	Equip, Other,(Ladders, Stools)
Electric Production	General Property	Spectrophotometer
Electric Production	General Property	Tools, Hydraulic
Electric Production	General Property	Communications Equip Type Unknown
Electric Production	General Property	Bldg Maint Equip
Electric Production	General Property	Scale Platform
Electric Production	General Property	Hoists, Lifters and Jacks
Electric Production	General Property	Computer Equip, Mainframe
Electric Production	General Property	Cameras & Equip
Electric Production	General Property	Lab Testing Equip
Electric Production	General Property	Miscellaneous Tools
Electric Production	General Property	Battery Storage
Electric Production	General Property	Material Handling Equip
Electric Production	General Property	Meters and Gauges (All Types)
Electric Production	General Property	Analyzer
Electric Production	General Property	Ctrl-Tools, Shop & Garage
Electric Production	General Property	General
Electric Production	General Property	Computers,Personal(Desk or Lap Top)
Electric Production	General Property	Video & Audio Equip
Electric Production	Generator	Gen Seal Oil Sys
Electric Production	Generator	Gen-Ctrl
Electric Production	Generator	Gen Cooling and Purge Sys
Electric Production	Generator	Gen Seal Oil Sys-Sta Pipe
Electric Production	Generator	Gen Cooling and Purge Sys-Sta Pipe
Electric Production	Generator	Generator
Electric Production	Generator	Gen-Sta Pipe
Electric Production	Generator	Gen Liquid Cooling Sys
Electric Production	Generator	Gen Seal Oil Sys-Tank
Electric Production	Heat Tracing Sys	Heat Tracing Sys
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys-Tank
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys-Motor
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys-Sta Pipe
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys-Ctrl
Electric Production	High Pressure Safety Injection Sys	High Press Sfty Injectn Sys-Sta Pip
Electric Production	High Pressure Safety Injection Sys	High Press Sfty Injectn Sys
Electric Production	Hydrogen Sampling Sys	Hydrogen Sampling Sys-Sta Pipe
Electric Production	Hydrogen Sampling Sys	Hydrogen Sampling Sys
Electric Production	Hydrogen Supply Sys	Hydrogen Supply Sys

Business Unit	Property Group	Retirement Unit
Electric Production	Incore Instrumentation Sys	Incore Instrumentation Sys-Ctrl
Electric Production	Incore Instrumentation Sys	Incore Instrumentation Sys
Electric Production	Independent Spent Fuel Storage Sys	Independent Spent Fuel Storage Sys
Electric Production	Induced Draft Fan Sys	Induced Draft Fan Sys-Motor
Electric Production	Induced Draft Fan Sys	Induced Draft Fan Sys
Electric Production	Land and ROW (Non-Depreciable)	Land Owned In Fee (Non Depreciable)
Electric Production	Land and ROW (Non-Depreciable)	Right of Way (Non-Depreciable)
Electric Production	License	Licenses
Electric Production	Limestone Handling Sys	Limestone Handling Sys-Sta Pipe
Electric Production	Limestone Handling Sys	Limestone Handling Sys-Ctrl
Electric Production	Limestone Handling Sys	Limestone Handling Sys
Electric Production	Limestone Handling Sys	Limestone Handling Sys-Tank
Electric Production	Limestone Handling Sys	Slurry Reclaim Sys-Sta Pipe
Electric Production	Limestone Handling Sys	Slurry Reclaim Sys
Electric Production	Locomotive	Locomotive
Electric Production	Low Pressure Safety Injection Sys	Low Press Sfty Injectn Sys
Electric Production	Low Pressure Safety Injection Sys	Low Press Sfty Injectn Sys-Tank
Electric Production	LPG Process Control Sys	LPG Process Ctrl Sys
Electric Production	Main Steam Sys	Main Steam Sys
Electric Production	Monitoring Sys	Monitoring Sys-Continuous Emission
Electric Production	Monitoring Sys	Monitoring Sys - Radiation
Electric Production	Monitoring Sys	Fire Detection Sys
Electric Production	Monitoring Sys	Seismic Instrumentation Sys
Electric Production	Monitoring Sys	Sampling Sys
Electric Production	Monitoring Sys	Monitoring Sys - Loose Parts
Electric Production	Monitoring Sys	Post Accident Sampling Sys
Electric Production	Monitoring Sys	Weather Package
Electric Production	Monitoring Sys	Monitoring Sys - Sta
Electric Production	Monitoring Sys	Monitoring Sys - Environmental
Electric Production	Monitoring Sys	Monitoring Sys-Emission Analyzer
Electric Production	Monitoring Sys	Monitoring Sys - Weather
Electric Production	New Fuel Storage & Handling Eqpt	New Fuel Storage & Handlg Eqpt
Electric Production	Non-unitized	Non-unitized
Electric Production	Nuclear Instrumentation Sys	Nuclear Instrumentation Sys
Electric Production	Nuclear Instrumentation Sys	Nuclear Instrumentation Sys-Ctrl
Electric Production	Odorizing Sys	Odorizing Sys
Electric Production	Oil Storage Sys	Oil Storage Sys
Electric Production	Oil Storage Sys	Oil Storage Sys-Tank
Electric Production	Oil Supply Sys	Oil Supply Sys-Sta Pipe
Electric Production	Oil Supply Sys	Oil Supply Sys-Tank
Electric Production	Photovoltaic Unit	Photovoltaic Unit
Electric Production	Plant Electrical Distr Sys	Plant Electrical Distr Sys
Electric Production	Pond	Pond
Electric Production	Power Supply	Power Supply
Electric Production	Power Supply	Power Supply Solar
Electric Production	Power Supply	Inverter
Electric Production	Power Supply	Charger Battery Sta
Electric Production	Power Supply	Power Supply Uninterruptible
Electric Production	Power Supply	Battery Storage Sta
Electric Production	Precipitator/Ash Collection Sys	Precip/Ash Collection Sys-Ctrl
Electric Production	Precipitator/Ash Collection Sys	Precip/Ash Collection Sys

Business Unit	Property Group	Retirement Unit
Electric Production	Precipitator/Ash Collection Sys	Precip/Ash Collection Sys-Hopper
Electric Production	Pressurizer Sys	Pressurizer Sys-Sta Pipe
Electric Production	Pressurizer Sys	Pressurizer Sys
Electric Production	Primary Air Sys	Primary Air Sys
Electric Production	Primary Air Sys	Primary Air Sys-Motor
Electric Production	Primary Sampling Sys	Primary Sampling Sys-Sta Pipe
Electric Production	Primary Sampling Sys	Primary Sampling Sys
Electric Production	Pump	Pump
Electric Production	Rail Car Unloading Bldg and Equip	Rail Car Unloading Bldg & Equip
Electric Production	Rail Car Unloading Bldg and Equip	Rail Car Unloading Bldg & Equip-Ctrl
Electric Production	Railway Sys	Railway Sys
Electric Production	Reactor Cavity Purification Sys	Reactor Cavity Purif Sys-Sta Pipe
Electric Production	Reactor Cavity Purification Sys	Reactor Cavity Purif Sys
Electric Production	Reactor Control Sys	Reactor Ctrl Sys
Electric Production	Reactor Coolant Sys	Reactor Coolant Sys-Ctrl
Electric Production	Reactor Coolant Sys	Reactor Coolant Sys
Electric Production	Reactor Coolant Sys	Reactor Coolant Sys-Sta Pipe
Electric Production	Reactor Coolant Sys	Reactor Coolant Sys-Motor
Electric Production	Reactor Protection Sys	Reactor Protection Sys-Ctrl
Electric Production	Reactor Protection Sys	Reactor Protection Sys
Electric Production	Reactor Vessel and Internals	Reactor Vessel and Internals
Electric Production	Reheat Steam Sys	Reheat Steam Sys-Sta Pipe
Electric Production	Reheat Steam Sys	Reheat Steam Sys-Ctrl
Electric Production	Reservoir	Reservoir
Electric Production	Right of Way (Amortized)	Right of Way (Amortized)
Electric Production	Road	Road
Electric Production	Seal Air Sys	Seal Air Sys-Sta Pipe
Electric Production	Site Security Sys	Site Security Sys
Electric Production	Software	Software
Electric Production	Spent Fuel Storage Sys	Spent Fuel Storage Sys
Electric Production	Spillway	Spillway
Electric Production	Stack	Stack
Electric Production	Stack	Stack-Muffler/Silencer
Electric Production	Stack	Stack-Ctrl
Electric Production	Station Piping	Sta Pipe Gas Mea and Regulatr
Electric Production	Station Piping	Sta Pipe Usage Unknown
Electric Production	Station Piping	Sta Pipe
Electric Production	Station Wiring	Sta Wiring
Electric Production	Steam Generator Blowdown Sys	Steam Gen Blowdown Sys
Electric Production	Steam Generators	Steam Gens
Electric Production	Structure-Substation	Str Substation Equip and Bus 115KV
Electric Production	Tank	Tank
Electric Production	Transf Station/Auxiliary	Sta/Aux Transf
Electric Production	Transf Station/Auxiliary	Transf Sta/Aux
Electric Production	Transf-Other	Transf Special Insulating
Electric Production	Transf-Other	Transf Special Ctrl
Electric Production	Transf-Other	Transf Special Isolating
Electric Production	Transf-Other	Transf Start-up
Electric Production	Transf-Other	Transf Special Volt KV Unknown
Electric Production	Turbine	Turbine Gland Seal Sys
Electric Production	Turbine	Turbine Steam Pipe Sys-Sta Pipe

Business Unit	Property Group	Retirement Unit
Electric Production	Turbine	Turbine-Sta Pipe
Electric Production	Turbine	Turbine
Electric Production	Turbine	Turbine Lube Oil Sys
Electric Production	Turbine	Turbine Crane
Electric Production	Turbine	Steam Turbine-Sta Pipe
Electric Production	Turbine	Turbine Lube Oil Sys-Sta Pipe
Electric Production	Turbine	Moistr Separator Reheat Sys-Sta Pip
Electric Production	Turbine	Pre-warm-Stm Trb Bypass Sys-Sta Pip
Electric Production	Turbine	Steam Turbine
Electric Production	Turbine	Turbine Lube Oil Sys-Ctrl
Electric Production	Turbine	Turbine Air Intake Sys
Electric Production	Turbine	Turbine Lube Oil Sys-Tank
Electric Production	Turbine	Moistr Separator Reheat Sys
Electric Production	Turbine	Turbine Air Intake Sys-Ctrl
Electric Production	Turbine	Turbine Gland Seal Sys-Sta Pipe
Electric Production	Turbine-Waterwheel	Turbine-Waterwheel
Electric Production	Vacuum Cleaning Sys	Vacuum Cleaning Sys
Electric Production	Valve	Valve
Electric Production	Valve	Valve
Electric Production	Vaporizing Sendout Sys	Vaporizing Sendout Sys
Electric Production	Warning Sys, Off-Site	Warning Sys, Off-Site
Electric Production	Waste Gas Disposal Sys	Waste Gas Disposal Sys
Electric Production	Waste Gas Disposal Sys	Waste Gas Disposal Sys-Tank
Electric Production	Waste Liquid Disposal Sys	Waste Liquid Disposal Sys-Tank
Electric Production	Waste Liquid Disposal Sys	Waste Liquid Disposal Sys-Sta Pipe
Electric Production	Waste Liquid Disposal Sys	Waste Liquid Disposal Sys
Electric Production	Waste Solid Disposal Sys	Waste Solid Disposal Sys
Electric Production	Waste Solid Disposal Sys	Waste Solid Disposal Sys-Tank
Electric Production	Water Supply Sys	Water Management Sys
Electric Production	Water Supply Sys	Well Water-Ctrl
Electric Production	Water Supply Sys	Water Sampling Sys
Electric Production	Water Supply Sys	Water Sampling Sys-Ctrl
Electric Production	Water Supply Sys	Potable Water Sys
Electric Production	Water Supply Sys	Potable Water Sys-Sta Pipe
Electric Production	Water Supply Sys	Water Treatment Sys
Electric Production	Water Supply Sys	Potable Water Sys-Well
Electric Production	Water Supply Sys	Potable Water Sys-Tank
Electric Production	Water Supply Sys	Water Supply Sys-Tank
Electric Production	Water Supply Sys	Water Management Sys-Spillway
Electric Production	Water Supply Sys	Water Supply Sys-Well
Electric Production	Water Supply Sys	Potable Water Sys-Motor
Electric Production	Water Supply Sys	Water Supply Sys-Ctrl
Electric Production	Water Supply Sys	Water Supply Sys
Electric Production	Water Supply Sys	Water Treatment Sys-Ctrl
Electric Production	Water Supply Sys	Well Water-Well
Electric Production	Water Supply Sys	Service Water Sys
Electric Production	Water Supply Sys	Water Supply Sys-Sta Pipe
Electric Production	Water Supply Sys	Service Water Sys-Ctrl
Electric Production	Water Supply Sys	Service Water Sys-Sta Pipe
Electric Production	Water Supply Sys	Potable Water Sys-Ctrl
Electric Production	Water Treatment Sys	Water Treatment Sys-Tank

Business Unit	Property Group	Retirement Unit
Electric Production	Water Treatment Sys	Water Treatment Sys
Electric Production	Water Treatment Sys	Water Treatment Sys-Sta Pipe
Electric Production	Water Treatment Sys	Water Treatment Sys-Ctrl
Electric Production	Waterfront Improvements	Waterfront Improvements
Electric Production	Welding Sys, Central	Welding Sys, Central
Electric Production	Well	Well
Electric Production	Well	Well Water
Electric Production	Wet Layup Sys	Wet Layup Sys
Electric Production	Yard Improvements	Yard Improvements-Truck
Electric Production	Yard Improvements	Yard Improvements
Electric Distribution	Alarm-Annunciator Sys	Alarm-Annunciator Sys
Electric Distribution	Asset Retirement Cost (ARC)	ARC-Elec Distribution
Electric Distribution	Building	Bldg Other
Electric Distribution	Building	Bldg Sta Ctrl
Electric Distribution	CIAC	CIAC
Electric Distribution	Communications Equip	Communications Equip Telephone
Electric Distribution	Compressor-Air and Gas	Compressor Air
Electric Distribution	Conductor	Conductor OH
Electric Distribution	Conductor	Conductor Overhead Secondary
Electric Distribution	Conductor	Conductor Underground
Electric Distribution	Conductor	Conductor Underground Secondary
Electric Distribution	Conductor	Conductor Overhead
Electric Distribution	Conductor	Service Electric Underground
Electric Distribution	Conduit and Duct Banks	Duct Bank
Electric Distribution	Conduit and Duct Banks	Tunnel
Electric Distribution	Conduit and Duct Banks	Conduit
Electric Distribution	Controls	Ctrls Sta
Electric Distribution	Controls	Sta Ctrls
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 345KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting 230KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect 138KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Regulator Volt 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Regulator Volt 3PH Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Power Line Carrier Sys
Electric Distribution	Elec Equip & Devices (Retire Curve)	Converter Phase Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Bank 230KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Platform Switching
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang Oil Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Automatic 3PH Load Transfer ATO
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 138KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Cabinet Distr

Business Unit	Property Group	Retirement Unit
Electric Distribution	Elec Equip & Devices (Retire Curve)	Sectionalizer Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Oil Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Recloser
Electric Distribution	Elec Equip & Devices (Retire Curve)	Cooler Elec Trans
Electric Distribution	Elec Equip & Devices (Retire Curve)	Sectionalizer Oil Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Regulator Volt Auto Booster Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Radio Activated Serv Interp
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect UNKV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fault Interrupter 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester UNKV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 44KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Network Protector (Vault only)
Electric Distribution	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Vacuum Capacitor 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Operator Auto Hydraulic
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Expulsion Link 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Regulator Volt Single Phase Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting UNKV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fault Interrupter Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fault Interrupter 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Vacuum Vault Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Bank Switched Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang 44KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Cubicle Mtl Clad Switchgear Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Bank 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Cabinet Switching
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Bank 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor UNKV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester 44KV
Electric Distribution	Equip Foundation	Equip Foundation
Electric Distribution	Fence Protective	Fence Protective
Electric Distribution	Fire Protection Sys	Fire Protection Sys
Electric Distribution	Foundation Transf Electric Distr	Found Transf Elec Dist
Electric Distribution	General Property	Battery Storage
Electric Distribution	General Property	Tools, Hand

Business Unit	Property Group	Retirement Unit
Electric Distribution	General Property	Equip, Other,(Ladders, Stools)
Electric Distribution	General Property	Charger Battery
Electric Distribution	General Property	Cabinet Storage
Electric Distribution	General Property	Network Equip
Electric Distribution	Install Equip	Metering Primary-Install
Electric Distribution	Install Transf	Install Transf
Electric Distribution	Land and ROW (Non-Depreciable)	Land Owned In Fee (Non Depreciable)
Electric Distribution	Land and ROW (Non-Depreciable)	Right of Way (Non-Depreciable)
Electric Distribution	Lighting-Street and Area	Standard
Electric Distribution	Lighting-Street and Area	Controller
Electric Distribution	Lighting-Street and Area	Conductor Underground Secondary
Electric Distribution	Lighting-Street and Area	Luminaire
Electric Distribution	Lighting-Street and Area	Pedestrian
Electric Distribution	Meter-Electric (Amortized)	Meter Electric
Electric Distribution	Meter-Electric (Retire Curve)	Meter AMR
Electric Distribution	Non-unitized	Non-unitized
Electric Distribution	Pole	Pole Wood
Electric Distribution	Pole	Pole, Cross Arm
Electric Distribution	Pole	Pole Not Wood
Electric Distribution	Power Supply	Power Supply
Electric Distribution	Power Supply	Charger Battery Sta
Electric Distribution	Power Supply	Gen Emergency Power Supply
Electric Distribution	Power Supply	Battery Storage Sta
Electric Distribution	Pump	Pump
Electric Distribution	Right of Way (Depreciable)	Right of Way (Depreciable)
Electric Distribution	Service-Electric	Service Electric Overhead
Electric Distribution	Service-Electric	Service Electric Underground
Electric Distribution	Site Grounding Sys	Site Grounding Sys
Electric Distribution	Station Wiring	Sta Wiring
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 34.5KV
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 345KV
Electric Distribution	Structure-Substation	Equip Foundation
Electric Distribution	Structure-Substation	Str Substation Equip and Bus UNKV
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 69KV
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 115KV
Electric Distribution	Structure-Substation	Str Substation Equip and Bus Distr
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 230KV
Electric Distribution	Substation Package Unit	Substation Package Unit-Mobile
Electric Distribution	Substation Package Unit	Substation Package Unit 115KV
Electric Distribution	Tank	Tank
Electric Distribution	Tower	Tower-Substation Deadend UNKV
Electric Distribution	Transf Instr Cur Pot Volt CCVolt	Transf Instr Cur Pot Volt CCVolt
Electric Distribution	Transf-Line (Amortized)	Transf Line Amortized
Electric Distribution	Transf-Line (Retire Curve)	Network Protector Pad Mount Distr
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Overhead 3PH
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Vault Sub 3PH
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Network 3PH
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Overhead 1PH
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Underground 1PH
Electric Distribution	Transf-Line (Retire Curve)	Network Protector Distr
Electric Distribution	Transf-Line (Retire Curve)	Transf Line (Retirement Use Only)

Business Unit	Property Group	Retirement Unit
Electric Distribution	Transf-Other	Transf 1PH 600V and Less
Electric Distribution	Transf-Other	Transf Potential Device
Electric Distribution	Transf-Other	Transf Special Aux Phasing
Electric Distribution	Transf-Other	Transf Special 1PH
Electric Distribution	Transf-Other	Transf Start-up
Electric Distribution	Transf-Other	Transf Special Ctrl
Electric Distribution	Transf-Substation	Transf Substation 230KV
Electric Distribution	Transf-Substation	Transf Substation 1PH Distr
Electric Distribution	Transf-Substation	Transf Substation-Low Side Bus
Electric Distribution	Transf-Substation	Transf Substation 345KV
Electric Distribution	Transf-Substation	Transf Grounding 1PH Distr
Electric Distribution	Transf-Substation	Transf Substation-Grounding Bank
Electric Distribution	Transf-Substation	Transf Substation-Genration Step-Up
Electric Distribution	Transf-Substation	Transf Substation 69KV
Electric Distribution	Transf-Substation	Transf Substation 3PH Distr
Electric Distribution	Transf-Substation	Transf Substation 44KV
Electric Distribution	Transf-Substation	Transf Substation 115KV
Electric Distribution	Vault	Vault
Electric Distribution	Vault	Substation Vault
Electric Distribution	Well	Well Water
Electric Distribution	Yard Improvements	Yard Improvements
Electric General	AR15 Property-Life 5 Years	AR15 Property-Life 5 Years
Electric General	AR15 Property-Life 10 Years	AR15 Property-Life 10 Years
Electric General	AR15 Property-Life 25 Years	AR15 Property-Life 25 Years
Electric General	Automobiles-Gp 1-4.2 yr	Automobiles-Gp 1-4.2 yr
Electric General	Building	Bldg Other
Electric General	Building	Bldg Service Center
Electric General	Communication Equip-2 way-10 yr	Communication Equip-2 way-10 yr
Electric General	Communication Equip-2 way-9 yr	Communication Equip-2 way-9 yr
Electric General	Communication Equip-9 yr	Communication Equip-9 yr
Electric General	Communication Equip-EMS-9 yr	Communication Equip-EMS-9 yr
Electric General	Fence Protective	Fence Protective
Electric General	General Property	Testers
Electric General	Heavy Trucks-Gp 4-8-12 yr	Heavy Trucks-Gp 4-8-12 yr
Electric General	Laboratory Equip-10 yr	Laboratory Equip-10 yr
Electric General	Laboratory Equip-20 yr	Laboratory Equip-20 yr
Electric General	Land and ROW (Non-Depreciable)	Right of Way (Non-Depreciable)
Electric General	Land and ROW (Non-Depreciable)	Land Owned In Fee (Non Depreciable)
Electric General	Light Trucks-Gp 2-3-10 yr	Light Trucks-Gp 2-3-10 yr
Electric General	Misc Equip-20 yr	Misc Equip-20 yr
Electric General	Network Equip-4 yr	Network Equip-4 yr
Electric General	Network Equip-5 yr	Network Equip-5 yr
Electric General	Non-unitized	Non-unitized
Electric General	Office Furniture & Equip-18 yr	Office Furniture & Equip-18 yr
Electric General	Power Operated Equip-10 yr	Power Operated Equip-10 yr
Electric General	Road	Road
Electric General	Site Security Sys	Site Security Sys
Electric General	Software	Software
Electric General	Stores Equip-20 yr	Stores Equip-20 yr
Electric General	Tools & Garage Equip-15 yr	Tools & Garage Equip-15 yr
Electric General	Trailers-Licensed-10 yr	Trailers-Licensed-10 yr

Business Unit	Property Group	Retirement Unit
Electric General	Well	Well
Electric General	Yard Improvements	Yard Improvements
Electric Transmission	Acquisition Adjustment	Acquisition Adjustment
Electric Transmission	Alarm-Annunciator Sys	Alarm-Annunciator Sys
Electric Transmission	Building	Bldg Sta Ctrl
Electric Transmission	Building	Bldg Other
Electric Transmission	CIAC	CIAC
Electric Transmission	Communications Equip	Communications Equip Type Unknown
Electric Transmission	Communications Equip	Communications-Telemetering Sys
Electric Transmission	Communications Equip	Communications Equip Telephone
Electric Transmission	Communications Equip	Ctrls Sta
Electric Transmission	Communications Equip	Communications Equip Antenna Tower
Electric Transmission	Compressor-Air and Gas	Compressor Air
Electric Transmission	Conductor	Fiber Optic
Electric Transmission	Conductor	Conductor Overhead
Electric Transmission	Conductor	Conductor OH
Electric Transmission	Conductor	Conductor Coaxial
Electric Transmission	Conductor	Conductor Underground
Electric Transmission	Conduit and Duct Banks	Duct Bank
Electric Transmission	Conduit and Duct Banks	Conduit
Electric Transmission	Conduit and Duct Banks	Tunnel
Electric Transmission	Controls	Sta Ctrls
Electric Transmission	Controls	Ctrls Sta
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Cabinet Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Regulator Volt 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Platform Switching
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 500KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Converter Phase Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Regulator Volt 3PH Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 44KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Vacuum Capacitor 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Recloser
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 138KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang Grounding 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Cabinet Switching
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Operator Auto Hydraulic

Business Unit	Property Group	Retirement Unit
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 500KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 181KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Rectifier
Electric Transmission	Elec Equip & Devices (Retire Curve)	Cooler Elec Trans
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 44KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Expulsion Link 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Regulator Volt Single Phase Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Ctrl Sta
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang Grounding UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Sys
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 115KV
Electric Transmission	Equip Foundation	Equip Foundation
Electric Transmission	Fence Protective	Fence Protective

Business Unit	Property Group	Retirement Unit
Electric Transmission	Fire Protection Sys	Fire Protection Sys
Electric Transmission	General Property	Cabinet Storage
Electric Transmission	General Property	Tools Shop Type
Electric Transmission	General Property	Equip, Other,(Ladders, Stools)
Electric Transmission	General Property	Battery Storage
Electric Transmission	General Property	Charger Battery
Electric Transmission	General Property	Communications Equip Type Unknown
Electric Transmission	General Property	Tools, Hand
Electric Transmission	Install Equip	Install Circuit Breaker
Electric Transmission	Install Equip	Metering Primary-Install
Electric Transmission	Install Equip	Metering Primary Distr-Install
Electric Transmission	Install Transf	Install Transf Auto
Electric Transmission	Install Transf	Install Transf
Electric Transmission	Land and ROW (Non-Depreciable)	Land Owned In Fee (Non Depreciable)
Electric Transmission	Land and ROW (Non-Depreciable)	Right of Way (Non-Depreciable)
Electric Transmission	Monitoring Sys	Weather Package
Electric Transmission	Monitoring Sys	Monitoring Sys - Sta
Electric Transmission	Non-unitized	Non-unitized
Electric Transmission	Pipe-Transmission Line	Pipe Transmission Line
Electric Transmission	Plant Purch & Sold (Acct 102 Only)	Plant Purch & Sold (Acct 102 Only)
Electric Transmission	Pole	Pole, Cross Arm
Electric Transmission	Pole	Pole Not Wood
Electric Transmission	Pole	Pole, Insulated Cross Arm
Electric Transmission	Pole	Pole Wood
Electric Transmission	Power Supply	Charger Battery Sta
Electric Transmission	Power Supply	Power Supply Uninterruptible
Electric Transmission	Power Supply	Battery Storage Sta
Electric Transmission	Power Supply	Power Supply
Electric Transmission	Power Supply	Gen Emergency Power Supply
Electric Transmission	Pre-Funded AFUDC	Pre-Funded AFUDC
Electric Transmission	Pump	Pump
Electric Transmission	Railway Sys	Railway Sys
Electric Transmission	Right of Way (Depreciable)	Right of Way (Depreciable)
Electric Transmission	Site Grounding Sys	Site Grounding Sys
Electric Transmission	Software	Software
Electric Transmission	Station Wiring	Sta Wiring
Electric Transmission	Structure-Substation	Equip Foundation
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 88KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 34.5KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 115KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 230KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus UNKV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 161KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 69KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 345KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus Distr
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 44KV
Electric Transmission	Substation Package Unit	Substation Package Unit-Mobile
Electric Transmission	Tank	Tank
Electric Transmission	Tower	Tower Substation Deadend 345KV
Electric Transmission	Tower	Tower-Substation Deadend UNKV

Business Unit	Property Group	Retirement Unit
Electric Transmission	Tower	Tower
Electric Transmission	Tower	Tower Substation Deadend 115KV
Electric Transmission	Transf Instr Cur Pot Volt CCVolt	Transf Instr Cur Pot Volt CCVolt
Electric Transmission	Transf-Other	Transf Special 1PH
Electric Transmission	Transf-Other	Transf Special Aux Phasing
Electric Transmission	Transf-Other	Transf 1PH 600V and Less
Electric Transmission	Transf-Other	Transf Potential Device
Electric Transmission	Transf-Substation	Transf Substation 44KV
Electric Transmission	Transf-Substation	Transf Substation 500KV
Electric Transmission	Transf-Substation	Transf Substation-Low Side Bus
Electric Transmission	Transf-Substation	Transf Substation 138KV
Electric Transmission	Transf-Substation	Transf Substation Auto 115KV
Electric Transmission	Transf-Substation	Transf Substation 69KV
Electric Transmission	Transf-Substation	Transf Substation-Genration Step-Up
Electric Transmission	Transf-Substation	Transf Grounding 1PH Distr
Electric Transmission	Transf-Substation	Transf Substation 230KV
Electric Transmission	Transf-Substation	Transf Substation-Grounding Bank
Electric Transmission	Transf-Substation	Transf Substation 115KV
Electric Transmission	Transf-Substation	Transf Substation 1PH Distr
Electric Transmission	Transf-Substation	Transf Substation Auto 230KV
Electric Transmission	Transf-Substation	Transf Substation 3PH Distr
Electric Transmission	Transf-Substation	Transf Substation 345KV
Electric Transmission	Transf-Substation	Transf Substation Auto 345KV
Electric Transmission	Vault	Vault
Electric Transmission	Well	Well Water
Electric Transmission	Yard Improvements	Yard Improvements

**Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Plant Acquired for Which Regulatory Approval Has Not Been Obtained
Year Ended December 31, 2010**

Docket No. EL11-____
Schedule D-9
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NOT APPLICABLE