

Northern States Power Company, a Minnesota corporation
 Electric Utility - South Dakota Jurisdiction
 6 Year Amortization of Deferred Private Fuel Storage
 2010 Actual
 000's

Riders 650
 Private Fuel Storage 168
 SO2 -44
 Deferred Rate Case 54
828

Amortization of Deferred Private Fuel Storage			
Year	BOY (1)	Current (2)	EOY (3)
2010	1,010	161	849
2011	849	168	681
2012	681	168	513
2013	513	168	345
2014	345	168	177
2015	177	168	9
2016	9	9	-

Notes:

- (1) & (3) Prepayments & Other : "Balance Sheet" tab
 (2) O&M Manual Items amortization entered from amortization spreadsheet.

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	13 mo avg
13 Month Average Net Plant	1,010,000	1,003,665	989,637	975,609	961,582	947,554	933,526	919,498	905,470	891,443	877,415	863,387	849,359	932,934
Net Plant Change		6,335	14,028	14,028	14,028	14,028	14,028	14,028	14,028	14,028	14,028	14,028	14,028	

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2010 South Dakota Electric Rate Case
 248250 Private Fuel Storage South Dakota

So Dak Asset
 10,248,250,2000

Amount Authorised last case State of SD
 Regulatory Amortization over 72 Months 14,028 1,010,000

Balance 12/31/2009 1,010,000

Jan-10	6,335	1,003,665
Feb-10	14,028	989,637
Mar-10	14,028	975,609
Apr-10	14,028	961,582
May-10	14,028	947,554
Jun-10	14,028	933,526
Jul-10	14,028	919,498
Aug-10	14,028	905,470
Sep-10	14,028	891,443
Oct-10	14,028	877,415
Nov-10	14,028	863,387
Dec-10	14,028	849,359
Jan-11	14,028	835,332
Feb-11	14,028	821,304
Mar-11	14,028	807,276
Apr-11	14,028	793,248
May-11	Annual Amort	779,220
Jun-11	168,333	765,193
Jul-11	14,028	751,165
Aug-11	14,028	737,137
Sep-11	14,028	723,109
Oct-11	14,028	709,082
Nov-11	14,028	695,054
Dec-11	14,028	681,026
Jan-12	14,028	666,998
Feb-12	14,028	652,970
Mar-12	14,028	638,943
Apr-12	14,028	624,915
May-12	14,028	610,887
Jun-12	14,028	596,859
Jul-12	14,028	582,832
Aug-12	14,028	568,804
Sep-12	14,028	554,776
Oct-12	14,028	540,748
Nov-12	14,028	526,720
Dec-12	14,028	512,693
Jan-13	14,028	498,665
Feb-13	14,028	484,637
Mar-13	14,028	470,609
Apr-13	14,028	456,582
May-13	14,028	442,554
Jun-13	14,028	428,526
Jul-13	14,028	414,498
Aug-13	14,028	400,470
Sep-13	14,028	386,443
Oct-13	14,028	372,415
Nov-13	14,028	358,387
Dec-13	14,028	344,359
Jan-14	14,028	330,332
Feb-14	14,028	316,304
Mar-14	14,028	302,276
Apr-14	14,028	288,248
May-14	14,028	274,220
Jun-14	14,028	260,193
Jul-14	14,028	246,165
Aug-14	14,028	232,137
Sep-14	14,028	218,109
Oct-14	14,028	204,082
Nov-14	14,028	190,054
Dec-14	14,028	176,026
Jan-15	14,028	161,998
Feb-15	14,028	147,970
Mar-15	14,028	133,943
Apr-15	14,028	119,915
May-15	14,028	105,887
Jun-15	14,028	91,859
Jul-15	14,028	77,832
Aug-15	14,028	63,804
Sep-15	14,028	49,776
Oct-15	14,028	35,748
Nov-15	14,028	21,720
Dec-15	14,028	7,693
Jan-15	7,693	(0)

Northern States Power Company, a Minnesota corporation
 Electric Utility - South Dakota Jurisdiction
 5 Year Amortization of Deferred SO2 Emission Allowance Sales
 2010 Actual
 000's

Amortization of Deferred SO2 Emission Allowance Sales			
Year	BOY (1)	Current (2)	EOY (3)
2010	(222)	42	(264)
2011	(264)	44	(309)
2012	(309)	44	(353)
2013	(353)	44	(397)
2014	(397)	44	(442)
2015	(442)	2	(444)

Notes:

- (1) & (3) Prepayments & Other : "Balance Sheet" tab
 (2) O&M Manual Items amortization entered from amortization spreadsheet.

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	13 mo avg
13 Month Average Net Plant	(221,916)	(220,245)	(216,547)	(212,848)	(209,150)	(205,451)	(201,752)	(198,054)	(194,355)	(190,657)	(186,958)	(183,259)	(179,561)	(201,596)
Net Plant Change		1,670	3,699	3,699	3,699	3,699	3,699	3,699	3,699	3,699	3,699	3,699	3,699	

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2010 South Dakota Electric Rate Case
SD EPA Emission Credit Auction Proceeds

JDE Acct
10.424520

Date	Amortize over 60 Months	Balance 12/31/2009	<u>(221,915.79)</u>
Jan 10		(1,670.34)	(220,245.45)
Feb 10		(3,698.60)	(216,546.85)
Mar 10		(3,698.60)	(212,848.25)
Apr 10		(3,698.60)	(209,149.65)
May 10		(3,698.60)	(205,451.05)
Jun 10		(3,698.60)	(201,752.45)
Jul 10		(3,698.60)	(198,053.85)
Aug 10		(3,698.60)	(194,355.25)
Sep 10		(3,698.60)	(190,656.65)
Oct 10		(3,698.60)	(186,958.05)
Nov 10		(3,698.60)	(183,259.45)
Dec 10		(3,698.60)	(179,560.85)
Jan 11		(3,698.60)	(175,862.25)
Feb 11		(3,698.60)	(172,163.65)
Mar 11		(3,698.60)	(168,465.05)
Apr 11		(3,698.60)	(164,766.45)
May 11	Annual Amort	(3,698.60)	(161,067.85)
Jun 11	(44,383)	(3,698.60)	(157,369.25)
Jul 11		(3,698.60)	(153,670.65)
Aug 11		(3,698.60)	(149,972.05)
Sep 11		(3,698.60)	(146,273.45)
Oct 11		(3,698.60)	(142,574.85)
Nov 11		(3,698.60)	(138,876.25)
Dec 11		(3,698.60)	(135,177.65)
Jan 12		(3,698.60)	(131,479.05)
Feb 12		(3,698.60)	(127,780.45)
Mar 12		(3,698.60)	(124,081.85)
Apr 12		(3,698.60)	(120,383.25)
May 12		(3,698.60)	(116,684.65)
Jun 12		(3,698.60)	(112,986.05)
Jul 12		(3,698.60)	(109,287.45)
Aug 12		(3,698.60)	(105,588.85)
Sep 12		(3,698.60)	(101,890.25)
Oct 12		(3,698.60)	(98,191.65)
Nov 12		(3,698.60)	(94,493.05)
Dec 12		(3,698.60)	(90,794.45)
Jan 13		(3,698.60)	(87,095.85)
Feb 13		(3,698.60)	(83,397.25)
Mar 13		(3,698.60)	(79,698.65)
Apr 13		(3,698.60)	(76,000.05)
May 13		(3,698.60)	(72,301.45)
Jun 13		(3,698.60)	(68,602.85)
Jul 13		(3,698.60)	(64,904.25)
Aug 13		(3,698.60)	(61,205.65)
Sep 13		(3,698.60)	(57,507.05)
Oct 13		(3,698.60)	(53,808.45)
Nov 13		(3,698.60)	(50,109.85)
Dec 13		(3,698.60)	(46,411.25)
Jan 14		(3,698.60)	(42,712.65)
Feb 14		(3,698.60)	(39,014.05)
Mar 14		(3,698.60)	(35,315.45)
Apr 14		(3,698.60)	(31,616.85)
May 14		(3,698.60)	(27,918.25)
Jun 14		(3,698.60)	(24,219.65)
Jul 14		(3,698.60)	(20,521.05)
Aug 14		(3,698.60)	(16,822.45)
Sep 14		(3,698.60)	(13,123.85)
Oct 14		(3,698.60)	(9,425.25)
Nov 14		(3,698.60)	(5,726.65)
Dec 14		(3,698.60)	(2,028.05)
Jan 15		(2,028.05)	0.00

Northern States Power Company, a Minnesota corporation
 Electric Utility - South Dakota Jurisdiction
 5 Year Amortization of Deferred Rate Case Expenses
 2010 Actual
 000's

Amortization of Deferred Rate Case Expenses			
Year	BOY (1)	Current (2)	EOY (3)
2010	268	51	217
2011	217	54	163
2012	163	54	110
2013	110	54	56
2014	56	54	2
2015	2	2	0

Notes:

- (1) & (3) Prepayments & Other : RATE\10Actual\RB\CROSS_Inputs E & G Summary.xls
 (2) O&M Manual Items amortization entered from amortization spreadsheet.

3 factor to SubBU	51.0700%	18.0500%	30.8800%	100.0000%
3 Factor Gen Elec MN	Production	Transmission	Distribution	

BOY	137	48	83	268
EOY	111	39	67	217
13 Month Average	125	44	75	244

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	13 mo avg
13 Month Average Net Plan	268,099	266,081	261,612	257,144	252,676	248,207	243,739	239,271	234,802	230,334	225,866	221,397	216,929	243,550
Net Plant Change		2,018	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	

03-3a

SD Electric
JDE 10.248418

Mo amort 4,468 Amortized over 48 Months
Current Amortization charged to FERC 928
Reclassified Amortization to "Amortization Expense" line on Income Stmt

Balance 12/31/2009 (Inc Reg Adj)		268,099	
	Reg Adj	Amort	
J 2010	1,611	2,018	266,081
F	96,953	4,468	261,612
M	(44,206)	4,468	257,144
A	(3,339)	4,468	252,676
M		4,468	248,207
J		4,468	243,739
J		4,468	239,271
A		4,468	234,802
S		4,468	230,334
O		4,468	225,866
N		4,468	221,397
D		4,468	216,929
J 2011		4,468	212,461
F		4,468	207,992
M		4,468	203,524
A		4,468	199,056
M	Annual Amort	4,468	194,587
J	53,620	4,468	190,119
J		4,468	185,651
A		4,468	181,182
S		4,468	176,714
O		4,468	172,246
N		4,468	167,778
D		4,468	163,309
J 2012		4,468	158,841
F		4,468	154,373
M		4,468	149,905
A		4,468	145,437
M		4,468	140,969
J		4,468	136,501
J		4,468	132,033
A		4,468	127,565
S		4,468	123,097
O		4,468	118,629
N		4,468	114,161
D		4,468	109,693
J 2013		4,468	105,225
F		4,468	100,757
M		4,468	96,289
A		4,468	91,821
M		4,468	87,353
J		4,468	82,885
J		4,468	78,417
A		4,468	73,949
S		4,468	69,481
O		4,468	65,013
N		4,468	60,545
D		4,468	56,077
J 2014		4,468	51,609
F		4,468	47,141
M		4,468	42,673
A		4,468	38,205
M		4,468	33,737
J		4,468	29,269
J		4,468	24,801
A		4,468	20,333
S		4,468	15,865
O		4,468	11,397
N		4,468	6,929
D		4,468	2,461
J 2015		2,461	0

SD Rider Amortization	Period	Mn Co Electric												Jur Electric			
		Production				Transmission				Distribution				MN	ND	SD	Whls
		MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls				
Statement of Income																	
Operating Expenses:																	
Fuel & Purchased Energy	Annual																
Power Production	Annual																
Transmission	Annual																
Distribution	Annual																
Customer Accounting	Annual																
Customer Service & Information	Annual																
Sales, Econ Dvlp & Other	Annual																
Administrative & General	Annual																
Total Operating Expenses:	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation	Annual																
Amortization	Annual			372				278								650	
Taxes:																	
Property	Annual																
Gross Earnings Tax	Annual																
Deferred Income Tax & ITC	Annual																
Payroll & other	Annual																
Total Taxes:	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	Annual																

2010 Minnesota Rider Amortizations
Rider Amortization Inputs

		Obj Acct		BU	FERC
SD TCR	277,934	752936	NSPM SD TCR Rider	639440	407.4
SD ECR Rider	342,455	752937	NSPM SD ECR Rider	639441	407.4

SD TCR	277,934	Transmission
SD ECR	342,455	Production
SD RDF I/A Adj	29,322	Production
Total SD Rider	649,711	

Account Balance by Month - Account Balances - Windows Internet Explorer provided by Xcel Energy

ORACLE JD EDWARDS ENTERPRISEONE

Find Close Tools

Account Number: 639440.752936 | NSPM SD TCR Rider

Fiscal Year: 10
Ledger Type: AA
Subledger Type: *
Subledger Desc:

Period End	Period Amounts	Cumulative Amounts
01/31/2010	153,931.49	153,931.49
02/28/2010	53,301.72	207,233.21
03/31/2010	15,463.01	222,696.22
04/30/2010	13,227.12	235,923.34
05/31/2010	13,947.17	249,870.51
06/30/2010	38,793.39	211,167.12
07/31/2010	20,017.09	231,184.21
08/31/2010	19,768.88	250,953.07
09/30/2010	17,674.79	233,278.28
10/31/2010	14,171.76	247,450.04
11/30/2010	14,950.17	262,400.21
12/31/2010	15,533.85	277,934.06

PYE Net Postings: 384,407.45

Account Balance by Month - Account Balances - Windows Internet Explorer provided by Xcel Energy

ORACLE JD EDWARDS ENTERPRISEONE

Find Close Tools

Account Number: 639441.752937 | NSPM SD ECR Rider

Fiscal Year: 10
Ledger Type: AA
Subledger Type: *
Subledger Desc:

Period End	Period Amounts	Cumulative Amounts
01/31/2010	203,681.06	203,681.06
02/28/2010	51,255.91	152,425.15
03/31/2010	25,205.75	177,630.90
04/30/2010	21,586.10	199,217.00
05/31/2010	168,737.42	30,479.58
06/30/2010	28,164.97	58,644.55
07/31/2010	32,771.18	91,415.73
08/31/2010	32,387.58	123,803.31
09/30/2010	145,493.57	269,296.88
10/31/2010	23,220.06	292,516.94
11/30/2010	24,490.32	317,007.26
12/31/2010	25,447.80	342,455.06

PYE Net Postings: 387,296.60

**Energy Production Projects
Interchange Agreement Impact on
Offset to Amount already included in IA Revenues**

RDF Fund Category A Projects flow through Interchange Agreement therefore NSP Mn receives Interchange Revenue which is distributed across the jurisdictions. Since SD does not allow the amortization in rates, they should not receive any of the interchange revenue credit. This calculation increases amortization expense to offset the interchange revenue credit assigned to SD Jurisdiction.

			87.5209%	6.0827%	5.5971%	0.7993%
		16.3578%	Jurisdictional Amounts			
	2010 Actual	I/A Demand Allocator	Minnesota	North Dakota	South Dakota	Wholesale
NG Renew Dev Fund Amortization Cat A projects 639300.752903.0100	\$ 3,202,597	\$ 523,874	\$ 458,500	\$ 31,866	\$ 29,322	\$ 4,187

SD Amortization Amt needed to Offset I/A Revenue Credit \$ 29,322

03-4c