

2010 Electric SD Private Fuel Storage Amort

Rate Base	Period	Mn Co Electric												Mn Co Gas		Jur Electric				Jur Gas		
		Production				Transmission				Distribution				MN	ND	MN	ND	SD	Whis	MN	ND	
		MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis									
Plant Investment	BOY																					
Plant Investment	EOY																					
Depreciation Reserve	BOY																					
Depreciation Reserve	EOY																					
C.W.I.P.	BOY																					
C.W.I.P.	EOY																					
Accumulated Deferred Taxes	BOY																					
Accumulated Deferred Taxes	EOY																					
Materials & Supplies	BOY																					
Materials & Supplies	EOY																					
Fuel Inventory	BOY																					
Fuel Inventory	EOY																					
Non-Plant Assets & Liab	BOY																					
Non-Plant Assets & Liab	EOY																					
Prepays & Other	BOY																				933	
Prepays & Other	EOY																				933	

Statement of Income

Operating Expenses:	Period	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	MN	ND	SD	Whis	MN	ND	
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	0	0	0	0	0

Depreciation	Annual																					
Amortization	Annual																					

Taxes:	Period	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	MN	ND	SD	Whis	MN	ND	
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	0	0	0	0	0

AFUDC	Annual																					
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Juris Income Tax

Tax Additions:	Period	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	MN	ND	SD	Whis	MN	ND	
Nuclear Fuel Burn (ex D&D)	Annual																					
Nuclear Outage Accounting	Annual																					
Avoided Tax Interest	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Other Book Additions	Annual																					
Total Tax Additions	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Tax Deductions:	Period	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	MN	ND	SD	Whis	MN	ND	
Tax Depreciation & Removal	Annual																					
Manufacture Production Deduction	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Other Tax/Book Timing Differences	Annual																					
Total Tax Deductions	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Tax Credits:	Period	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	MN	ND	SD	Whis	MN	ND	
State R&E Credits	Annual																					
Other State Credits	Annual																					
Federal Production Tax Credit (PTC)	Annual																					
Other Federal Tax Credits	Annual																					
Total Tax Credits	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Production Cash Working Capital

109-3

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

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 10.248250.2000
Amount Authorised last case State of SD Regulatory Amortization over 72 Months	14,028	1,010,000
Balance 12/31/2009		<u>1,010,000</u>
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	14,028	779,220
Jun-11	14,028	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)



Account Number

Fiscal Year

Ledger Type

SubledgerType

Subledger Desc

PYE Net Postings

Balance Forward

Period End	Period Amounts	Cumulative Amounts
01/31/2010	8,335.13-	1,003,664.87
02/28/2010	14,027.78-	989,637.09
03/31/2010	14,027.78-	975,609.31
04/30/2010	14,027.78-	961,581.53
05/31/2010	14,027.78-	947,553.75
06/30/2010	14,027.78-	933,525.97
07/31/2010	14,027.78-	919,498.19
08/31/2010	14,027.78-	905,470.41
09/30/2010	14,027.78-	891,442.63
10/31/2010	14,027.78-	877,414.85
11/30/2010	14,027.78-	863,387.07
12/31/2010	14,027.78-	849,359.29

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