

ECR Adjustments

Template V1.2

Period	Mn Co Electric												Mn Co Gas		Jr Electric				Jr Gas	
	Production				Transmission				Distribution				MN	ND	MN	ND	SD	Whis	MN	ND
	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis								
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	0	0	0
Depreciation	Annual																			
Amortization	Annual	(342)																(342)		
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	0	0	0
Retail Revenues																				
Actual Revenues	Annual																			
Total Retail Revenues	Annual			(412)															(412)	
Retail (Computer Billed)	Annual																			
Retail (Hand Billed)	Annual																			
Asset & Non-Asset Based Adj	Annual																			
Interdepartmental	Annual																			
Total Retail Related Revenues	Annual	0	0	(412)	0	0	0	0	0	0	0	0	0	0	0	0	0	(412)	0	0

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ECR - Total	2010 SD Jur	
	BOY	EOY
Rate Base		
CWIP	0	0
Plant In Service	0	0
Depreciation Reserve	0	0
Accumulated Deferred Income Tax	0	0
Total Production Rate Base	0	0
Average	0	0

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Income Statement	2010 SD Jur
Rider Revenues (Retail Revenues)	412,203
RECB Revenue (Other Revenues)	0
RECB Expense	0
OATT Revenue Credit (Other Revenues)	0
Operating & Maintenance	0
Book Depreciation Expense	0
Deferred Income Tax Expense	0
Property Tax Expense	0
AFUDC (Debt & Equity)	0

Income Tax Statement	
Tax Depreciation Expense	0
Avoided Tax Interest	0
Removal (MERP Only)	0
Production Tax Credit (Wind)	0

Amortizations	
Over/Under from prior year	0
Over/Under from current year	0
Other Amortization	342,455
Total Amortization	342,455

Return	
Debt Return	0
Equity Return	0
Total Return	0

Expenses	
Operating & Maintenance	0
Book Depreciation Expense	0
Deferred Income Tax Expense	0
Property Tax Expense	0
Amortization	342,455
Total Expense	342,455

Income Tax	
Equity Return	0
Book Depreciation	0
Deferred Taxes	0
Avoided Tax Interest	0
Less: Tax Depreciation	0
Less: PTC (Gross-Up)	0
Less: Removal Costs	0
Total Basis	0
Income Tax Factor (1/(1-t))	0.538461538
Income Tax Revenue Req	0

Total Revenue Requirement	342,455
Less Revenues	(412,203)
Impact to COSS Def of removing rider	69,748
Impact of rolling rider into COSS	(69,748)

Note: Impacts ignore MPD and CWC