

2010 Advertising Adjustment

Template V1.2

Statement of Income

Operating Expenses:

Period	Mn Co Electric												Mn Co Gas		Jur Electric				Jur Gas		
	Production				Transmission				Distribution				MN	ND	MN	ND	SD	Whls	MN	ND	
	MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls									
Fuel & Purchased Energy	Annual																				
Power Production	Annual																				
Transmission	Annual																				
Distribution	Annual																				
Customer Accounting	Annual																				
Customer Service & Information	Annual								(1,319)	(1,319)	(1,319)	(1,319)	(278)	(278)	(1,179)	(72)	(69)	0	(251)	(27)	
Sales, Econ Dvlp & Other	Annual																				
Administrative & General	Annual	(1,282)	(1,282)	(1,282)	(1,282)	(264)	(264)	(264)	(264)	(840)	(840)	(840)	(840)	(227)	(227)	(2,042)	(191)	(152)	(2)	(201)	(26)
<b>Total Operating Expenses:</b>	<b>Annual</b>	<b>(1,282)</b>	<b>(1,282)</b>	<b>(1,282)</b>	<b>(1,282)</b>	<b>(264)</b>	<b>(264)</b>	<b>(264)</b>	<b>(264)</b>	<b>(2,159)</b>	<b>(2,159)</b>	<b>(2,159)</b>	<b>(2,159)</b>	<b>(505)</b>	<b>(505)</b>	<b>(3,221)</b>	<b>(283)</b>	<b>(220)</b>	<b>(2)</b>	<b>(452)</b>	<b>(53)</b>
Depreciation	Annual																				
Amortization	Annual																				
Taxes:																					
Property	Annual																				
Gross Earnings Tax	Annual																				
Deferred Income Tax & ITC	Annual																				
Payroll & other	Annual																				
<b>Total Taxes:</b>	<b>Annual</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
AFUDC	Annual																				

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**NORTHERN STATES POWER CO d/b/a/ XCEL ENERGY**  
**YEAR END 12/31/2010 - ACTUAL**  
**ADVERTISING ADJUSTMENT - TO EXCLUDE**

**Electric Exclusion**

FERC	Description	Total	MN	ND	SD	Whsl
908	Customer Asst Expens	(30,853)	(26,863)	(1,944)	(2,046)	(0)
909	Cust Serv Instruct Adv	(1,287,577)	(1,151,971)	(69,838)	(65,763)	(6)
930.1	A&G General Advertisi	<u>(2,386,631)</u>	<u>(2,041,722)</u>	<u>(191,403)</u>	<u>(151,692)</u>	<u>(1,815)</u>
	Total Electric	(3,705,061)	(3,220,555)	(263,184)	(219,501)	(1,820)

**Gas Exclusion**

FERC	Description	Total	MN	ND
908	Customer Asst Expens	(7,536)	(6,803)	(733)
909	Cust Serv Instruct Adv	(270,425)	(244,138)	(26,287)
930.1	A&G General Advertisi	<u>(227,009)</u>	<u>(200,998)</u>	<u>(26,011)</u>
	Total Gas	(504,970)	(451,939)	(53,031)

Total	Include/ Exclude	Exclude			
A&G	IS/BS Rpt Desc AC16	Admin and General			
Electric P-T-D	Sum of Dec Fcst YTD				
	PTD2	Total	PROD	TRANS	DIST
	C	2,241,242	(1,281,542)	(264,242)	(695,457)
	D	144,387			(144,387)
	P	1,054	(1,054)		
	Grand Total	2,386,683	(1,282,596)	(264,242)	(839,844)

<b>PTD ALLOCATOR for C (Corp)</b>	<b>57.1800%</b>	<b>11.7900%</b>	<b>31.0300%</b>
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NORTHERN STATES POWER CO (MN)  
 Operating & Maintenance Expenses  
 2011 Elec Exp 500 - 935

							Data					
Utility Desc	CFR FERC Cd AC22	CFR FERC Desc AC22	Object Account Allocated.Posting Full Acct Desc	Allocators	Include/ Exclude	EPTD2	Sum of Dec Fcst YTD	Sum of MN	Sum of ND	Sum of SD	Sum of WhSI	
Electric	908	Customer Asst Expense	723740 Conservation DSM Communication	ECustomerMN/SD/ND	Exclude	D	16,550	14,511	1,050	989	0	
				EDirectSD	Exclude	D	216	-	-	216	-	
			723765 Customer Program-Non-Recoverbl	ECustomerMN/SD/ND	Exclude	D	14,087	12,352	894	842	0	
	<b>908 Total</b>							<b>30,853</b>	<b>26,863</b>	<b>1,944</b>	<b>2,046</b>	<b>0</b>
	909	Cust Serv Instruct Adver	723735 Conservation OM Advertising	ECustomerMN/SD/ND	Exclude	D	700,991	614,644	44,469	41,874	4	
			723750 Customer Program Advertising	ECustomerMN/SD/ND	Exclude	D	64,327	56,403	4,081	3,843	0	
			723760 Customer Program Promotion	ECustomerMN/SD/ND	Exclude	D	335,159	293,875	21,261	20,021	2	
				EDirectMN	Exclude	D	186,679	186,679	-	-	-	
			723770 Safety Advertising	ECustomerMN/SD/ND	Exclude	D	421	369	27	25	0	
	<b>909 Total</b>							<b>1,287,577</b>	<b>1,151,974</b>	<b>69,838</b>	<b>65,763</b>	<b>6</b>
	930.1	A&G General Advertising	723710 Brand/Image Advertising	ECustomerMN/SD/ND	Exclude	C	22,569	19,789	1,432	1,348	0	
				ETwoFactorAlloc	Exclude	C	201,591	177,884	12,032	11,510	166	
			723720 Advertising - General	ECustomerMN/SD/ND	Exclude	D	73,613	64,500	4,666	4,394	0	
				EDemandProd	Exclude	P	1,054	927	59	59	9	
				EDirectND	Exclude	D	53,435	-	53,435	-	-	
EDirectSD				Exclude	C	19,803	-	-	19,803	-		
			ETwoFactorAlloc	Exclude	C	9,132	8,058	545	521	7		
723725 Brand Sponsorship			ETwoFactorAlloc	Exclude	C	1,988,147	1,754,339	118,661	113,515	1,632		
723765 Customer Program-Non-Recoverbl			ECustomerMN/SD/ND	Exclude	D	9,047	7,933	574	540	0		
			EDirectMN	Exclude	D	8,292	8,292	-	-	-		
<b>930.1 Total</b>							<b>2,386,683</b>	<b>2,041,722</b>	<b>191,403</b>	<b>151,692</b>	<b>1,815</b>	
<b>Electric Total</b>							<b>3,705,113</b>	<b>3,220,555</b>	<b>263,184</b>	<b>219,501</b>	<b>1,820</b>	
Gas	908	Customer Asst Expense	723740 Conservation DSM Communication	GCustomerMN/SD/ND	Exclude	(blank)	4,071	3,675	396	-	-	
				GCustomerMN/SD/ND	Exclude	(blank)	3,465	3,128	337	-	-	
			723765 Customer Program-Non-Recoverbl	GCustomerMN/SD/ND	Exclude	(blank)	7,536	6,803	733	-	-	
	<b>908 Total</b>							<b>7,536</b>	<b>6,803</b>	<b>733</b>	<b>-</b>	<b>-</b>
	909	Cust Serv Instruct Adver	723735 Conservation OM Advertising	GCustomerMN/SD/ND	Exclude	(blank)	172,195	155,457	16,738	-	-	
			723750 Customer Program Advertising	GCustomerMN/SD/ND	Exclude	(blank)	15,803	14,267	1,536	-	-	
			723760 Customer Program Promotion	GCustomerMN/SD/ND	Exclude	(blank)	82,427	74,415	8,012	-	-	
	<b>909 Total</b>							<b>270,425</b>	<b>244,138</b>	<b>26,287</b>	<b>-</b>	<b>-</b>
	930.1	A&G General Advertising	723710 Brand/Image Advertising	GCustomerMN/SD/ND	Exclude	(blank)	20,982	18,942	2,040	-	-	
				GCustomerMN/SD/ND	Exclude	(blank)	7,768	7,013	755	-	-	
			723720 Advertising - General	GDirectMN	Exclude	(blank)	5,910	5,910	-	-	-	
				GDirectND	Exclude	(blank)	5,006	-	5,006	-	-	
			723725 Brand Sponsorship	GCustomerMN/SD/ND	Exclude	(blank)	186,494	168,366	18,128	-	-	
			723765 Customer Program-Non-Recoverbl	GCustomerMN/SD/ND	Exclude	(blank)	849	766	83	-	-	
	<b>930.1 Total</b>							<b>227,009</b>	<b>200,998</b>	<b>26,011</b>	<b>-</b>	<b>-</b>
<b>Gas Total</b>							<b>504,970</b>	<b>451,939</b>	<b>53,031</b>	<b>-</b>	<b>-</b>	
<b>Grand Total</b>							<b>4,210,083</b>	<b>3,672,495</b>	<b>316,215</b>	<b>219,501</b>	<b>1,820</b>	

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ELECTRIC																									
CFR																									
FERC																									
Utility Desc	CD	Lvl 2 Desc	BC26	IS/BS Rpt Desc	AC16	Acct Desc	Reg Loc Desc	BC6	Dec Fcst YTD	Business Unit	Unallocated, Bus Unit Full Desc	Object Account	Allocated, Posting Full Acct Desc	Subledger Cd	Subldgr Desc	Business Unit	Allocated, Bus Unit Full Desc	Include/ Exclude	FERC ID	Allocators	MN	ND	SD	Whisi	PTD
Electric	908	Marketing & Consumer Strategy		Customer Information		Cust Serv CustAssistance NL E	MN/SD/ND		14,087	411100	Jurisdictional Marketing	723765	Customer Program-Non-Recoverbl	499819	MKT Mngd Mkts MN	499819	MKT Mngd Mkts MN	Exclude	Cinfo	ECustomerMN/SD/ND	12,352	894	842	0	D
Electric	908	MARKETING		Customer Information		Conservation Program NL E	MN/SD/ND		(44,206)	413000	VP Marketing	723740	Conservation DSM Communication	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Include							
Electric	908	MARKETING		Customer Information		Conservation Program NL E	MN/SD/ND		53	411100	Jurisdictional Marketing	723740	Conservation DSM Communication	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Include							
Electric	908			Customer Information		Conservation Program NL E	South Dakota		216	414400	Renewable Marketing	723740	Conservation DSM Communication	10127289	ECIPSDSB Saver Switch	487003	MKT E CIP SD	Exclude	Cinfo	EDirectSD			216	-	D
Electric	908			Customer Information		Conservation Program NL E	South Dakota		269	413500	DSM and Renewable Operations	723740	Conservation DSM Communication	10127288	ECIPSDRES Saver Switch	487003	MKT E CIP SD	Include							
Electric	908			Customer Information		Conservation Program NL E	South Dakota		1,326	487003	MKT E CIP SD	723740	Conservation DSM Communication	10228750	Peak & Energy Controlled R	487003	MKT E CIP SD	Include							
Electric	908	Marketing & Consumer Strategy		Customer Information		Conservation Program NL E	MN/SD/ND		6,170	413400	Comm Energy Efficiency Mrlking	723740	Conservation DSM Communication	499819	MKT Mngd Mkts MN	499819	MKT Mngd Mkts MN	Include							
Electric	908	Marketing & Consumer Strategy		Customer Information		Conservation Program NL E	MN/SD/ND		16,550	411100	Jurisdictional Marketing	723740	Conservation DSM Communication	499819	MKT Mngd Mkts MN	499819	MKT Mngd Mkts MN	Exclude	Cinfo	ECustomerMN/SD/ND	14,511	1,050	989	0	D
Electric	909	MARKETING		Customer Information		Conservation Advertising NL E	MN/SD/ND		25,936	411100	Jurisdictional Marketing	723745	Conservation OM Communication	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Include							
Electric	909	MARKETING		Customer Information		Conservation Advertising NL E	MN/SD/ND		178,366	498775	Advertising	723735	Conservation OM Advertising	10307034	Brand Advertising North/Sou	499919	MKT Cons Mkts Minn	Exclude	Cinfo	ECustomerMN/SD/ND	158,395	11,315	10,655	1	D
Electric	909	SS Executive Communication*		Customer Information		Conservation Advertising NL E	MN/SD/ND		522,625	498775	Advertising	723735	Conservation OM Advertising	184	Branding	999350	CS-NS NSPM Corp Comm	Exclude	Cinfo	ECustomerMN/SD/ND	458,249	33,154	31,220	3	D
Electric	909	MARKETING		Customer Information		Cust Program Advertising NL E	MN/SD/ND		(173)	498775	Advertising	723750	Customer Program Advertising	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Include							
Electric	909	SS Executive Communication*		Customer Information		Cust Program Advertising NL E	MN/SD/ND		120	500010	CS Executive Communication	723750	Customer Program Advertising	180	Communications (Corp Gov)	999350	CS-NS NSPM Corp Comm	Exclude	Cinfo	ECustomerMN/SD/ND	105	8	7	0	D
Electric	909			Customer Information		Cust Program Advertising NL E	South Dakota		535	500014	CS Client Services	723750	Customer Program Advertising	10127289	ECIPSDSB Saver Switch	487003	MKT E CIP SD	Include							
Electric	909			Customer Information		Cust Program Advertising NL E	South Dakota		4,221	500014	CS Client Services	723750	Customer Program Advertising	10127288	ECIPSDRES Saver Switch	487003	MKT E CIP SD	Include							
Electric	909	Marketing & Consumer Strategy		Customer Information		Cust Program Advertising NL E	MN/SD/ND		7,886	414200	eBusiness Management	723750	Customer Program Advertising	463080	MKT InfoSmart NSP MN	463080	MKT InfoSmart NSP MN	Include							
Electric	909	Marketing & Consumer Strategy		Customer Information		Cust Program Advertising NL E	MN/SD/ND		16,075	414400	Renewable Marketing	723750	Customer Program Advertising	499819	MKT Mngd Mkts MN	499819	MKT Mngd Mkts MN	Include							
Electric	909	MARKETING		Customer Information		Cust Program Advertising NL E	MN/SD/ND		64,207	414400	Renewable Marketing	723750	Customer Program Advertising	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Exclude	Cinfo	ECustomerMN/SD/ND	56,298	4,073	3,835	0	D
Electric	909	MN UTILITY PRESIDENT		Customer Information		Safety Advertising NL E	MN/SD/ND		421	500880	CE Field Safety & Training	723770	Safety Advertising	801066	Elec Dist Oper UPOSAE	801066	Elec Dist Oper UPOSAE	Exclude	Cinfo	ECustomerMN/SD/ND	369	27	25	0	D
Electric	909	Dir Comm Svcs Econ Dev ND		Customer Information		Safety Advertising NL E	North Dakota		9,549	804103	Com Gov & Reg Rel ND AG921	723770	Safety Advertising	0		0	804103	Com Gov & Reg Rel ND AG	Include						
Electric	909	Public Safety		Customer Information		Safety Advertising NL E	MN/SD/ND		17,273	500816	CE Public Safety	723770	Safety Advertising	500819	CE Public Safety NSPM C	500819	CE Public Safety NSPM C	Include							
Electric	909	MARKETING		Customer Information		Safety Advertising NL E	North Dakota		33,882	498775	Advertising	723770	Safety Advertising	493922	MKT Cons Mkts ND Elect	493922	MKT Cons Mkts ND Elect	Include							
Electric	909	MARKETING		Customer Information		Safety Advertising NL E	South Dakota		50,825	498775	Advertising	723770	Safety Advertising	493921	MKT Cons Mkts SD Elect	493921	MKT Cons Mkts SD Elect	Include							
Electric	909	MARKETING		Customer Information		Safety Advertising NL E	Minnesota		214,048	498775	Advertising	723770	Safety Advertising	493919	MKT Cons Mkts MN Elect	493919	MKT Cons Mkts MN Elect	Include							
Electric	909	Public Safety		Customer Information		Safety Advertising NL E	MN/SD/ND		214,611	498775	Advertising	723770	Safety Advertising	185	Cust Safety Adv/Info Costs	500819	CE Public Safety NSPM C	Include							
Electric	909	Customer Care Other		Customer Information		Safety Information	MN/SD/ND		-	411100	Jurisdictional Marketing	723775	Safety Information	412	Marketing & Sales	498719	CC General MN A&G	Include							
Electric	909	HR Operations		Customer Information		Safety Information	MN/SD/ND		197	500818	CE Public Safety	723775	Safety Information	190	HR (Diversity/Safety/EmpRe	999370	HR NSPM Human Resource	Include							
Electric	909	MARKETING		Customer Information		Safety Information	MN/SD/ND		3,511	411100	Jurisdictional Marketing	723775	Safety Information	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Include							
Electric	909	HR Operations		Customer Information		Safety Information	MN/SD/ND		15,108	500816	CE Public Safety	723775	Safety Information	197	HR - Operating Companies	999370	HR NSPM Human Resource	Include							
Electric	909	MARKETING		Customer Information		Safety Information	Minnesota		18,271	411100	Jurisdictional Marketing	723775	Safety Information	493919	MKT Cons Mkts MN Elect	493919	MKT Cons Mkts MN Elect	Include							
Electric	909	Public Safety		Customer Information		Safety Information	MN/SD/ND		31,139	500818	CE Public Safety	723775	Safety Information	500819	CE Public Safety NSPM C	500819	CE Public Safety NSPM C	Include							
Electric	909	Public Safety		Customer Information		Safety Information	MN/SD/ND		55,433	500816	CE Public Safety	723775	Safety Information	185	Cust Safety Adv/Info Costs	500819	CE Public Safety NSPM C	Include							
Electric	909			Customer Information		Customer Program Information	South Dakota		(530)	414400	Renewable Marketing	723760	Customer Program Promotion	10127288	ECIPSDRES Saver Switch	487003	MKT E CIP SD	Include							
Electric	909	HR Operations		Customer Information		Customer Program Information	MN/SD/ND		-	414400	Renewable Marketing	723760	Customer Program Promotion	190	HR (Diversity/Safety/EmpRe	999370	HR NSPM Human Resource	Include							
Electric	909	MARKETING		Customer Information		Customer Program Information	South Dakota		17	411100	Jurisdictional Marketing	723760	Customer Program Promotion	493921	MKT Cons Mkts SD Elect	493921	MKT Cons Mkts SD Elect	Include							

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ADVERTISING ADJUSTMENT - TO EXCLUDE  
YEAR END 12/31/2010 - ACTUAL

Electric	909	MARKETING	Customer Information	Customer Program Information	North Dakota	27	411100	Jurisdictional Marketing	723760	Customer Program Promotion	493922	MKT Cons Mkts ND Elect	493922	MKT Cons Mkts ND Elect	Include								
Electric	909	Customer Care Other	Customer Information	Customer Program Information	MN/SD/ND	96	414200	eBusiness Management	723760	Customer Program Promotion	412	Marketing & Sales	498719	CC General MN A&G	Exclude	ClInfo	ECustomerMN/SD/ND	84	6	6	0	D	
Electric	909	MARKETING	Customer Information	Customer Program Information	MN/SD/ND	131	414000	Energy Efficiency Product Dev	723760	Customer Program Promotion	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Exclude	ClInfo	ECustomerMN/SD/ND	115	8	8	0	D	
Electric	909	Customer Care Other	Customer Information	Customer Program Information	MN/SD/ND	577	411100	Jurisdictional Marketing	723760	Customer Program Promotion	412	Marketing & Sales	498719	CC General MN A&G	Exclude	ClInfo	ECustomerMN/SD/ND	506	37	34	0	D	
Electric	909	MARKETING	Customer Information	Customer Program Information	MN/SD/ND	2,624	500014	CS Client Services	723760	Customer Program Promotion	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Exclude	ClInfo	ECustomerMN/SD/ND	2,301	166	157	0	D	
Electric	909	Customer Care Other	Customer Information	Customer Program Information	MN/SD/ND	3,326	414400	Renewable Marketing	723760	Customer Program Promotion	412	Marketing & Sales	498719	CC General MN A&G	Exclude	ClInfo	ECustomerMN/SD/ND	2,916	211	199	0	D	
Electric	909	MARKETING	Customer Information	Customer Program Information	MN/SD/ND	3,353	414200	eBusiness Management	723760	Customer Program Promotion	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Exclude	ClInfo	ECustomerMN/SD/ND	2,916	211	199	0	D	
Electric	909	Marketing & Consumer Strategy	Customer Information	Customer Program Information	MN/SD/ND	8,106	414200	eBusiness Management	723760	Customer Program Promotion	463080	MKT InfoSmart NSP MN	463080	MKT InfoSmart NSP MN	Exclude	ClInfo	ECustomerMN/SD/ND	7,108	514	484	0	D	
Electric	909	Marketing & Consumer Strategy	Customer Information	Customer Program Information	MN/SD/ND	9,598	414400	Renewable Marketing	723760	Customer Program Promotion	499819	MKT Mngd Mkts MN	499819	MKT Mngd Mkts MN	Exclude	ClInfo	ECustomerMN/SD/ND	8,416	609	573	0	D	
Electric	909	Energy Efficiency Product	Customer Information	Customer Program Information	Minnesota	12,976	463035	MKT WindSource Mktg MN	723760	Customer Program Promotion	463035	MKT WindSource Mktg MN	463035	MKT WindSource Mktg MN	Exclude	ClInfo	EDirectMN	12,976	-	-	-	D	
Electric	909	MARKETING	Customer Information	Customer Program Information	MN/SD/ND	19,608	411100	Jurisdictional Marketing	723760	Customer Program Promotion	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Include								
Electric	909	MARKETING	Customer Information	Customer Program Information	MN/SD/ND	41,800	414400	Renewable Marketing	723760	Customer Program Promotion	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Exclude	ClInfo	ECustomerMN/SD/ND	36,651	2,652	2,497	0	D	
Electric	909	Energy Efficiency Product	Customer Information	Customer Program Information	Minnesota	173,703	463035	MKT WindSource Mktg MN	723760	Customer Program Promotion	0		463035	MKT WindSource Mktg MN	Exclude	ClInfo	EDirectMN	173,703	-	-	-	D	
Electric	909	Marketing & Consumer Strategy	Customer Information	Customer Program Information	MN/SD/ND	268,901	411100	Jurisdictional Marketing	723760	Customer Program Promotion	499819	MKT Mngd Mkts MN	499819	MKT Mngd Mkts MN	Exclude	ClInfo	ECustomerMN/SD/ND	235,778	17,058	16,063	1	D	
Electric	928		Admin and General	A&G Regulatory Comm Exp NL E	North Dakota	93	624011	RR-NSPM E Regulatory Exp-ND	723780	Mandated Regulatory Notices	0		624011	RR-NSPM E Regulatory Exp	Include								
Electric	928		Admin and General	A&G Regulatory Comm Exp NL E	MN/SD/ND	4,740	629101	RR-NSPM E Rates & Reg-M/N/S	723780	Mandated Regulatory Notices	0		629101	RR-NSPM E Rates & Reg-N	Include								
Electric	928	Dir Comm Rel and Econ Dev	Admin and General	A&G Regulatory Comm Exp NL E	Minnesota	7,009	811002	Community Relations MN AG921	723780	Mandated Regulatory Notices	0		811002	Community Relations MN A/	Include								
Electric	928		Admin and General	A&G Regulatory Comm Exp NL E	Minnesota	173,518	624001	RR-NSPM E Regulatory Exp-MN	723785	Mandated Inserts/Communication	0		624001	RR-NSPM E Regulatory Exp	Include								
Electric	930.1	Energy Efficiency Product	Admin and General	A&G General Advertising NL E	Minnesota	8,292	411100	Jurisdictional Marketing	723765	Customer Program-Non-Recoverbl	463035	MKT WindSource Mktg MN	463035	MKT WindSource Mktg MN	Exclude	A&G	EDirectMN	8,292	-	-	-	D	
Electric	930.1	MARKETING	Admin and General	A&G General Advertising NL E	MN/SD/ND	9,047	411100	Jurisdictional Marketing	723765	Customer Program-Non-Recoverbl	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Exclude	A&G	ECustomerMN/SD/ND	7,933	574	540	0	D	
Electric	930.1		Admin and General	Brand/Image Advertising NL E	MN/SD/ND	438	602000	CF Investor Relations	723710	Brand/Image Advertising	116	Investor Relations (Corp Gov	999420	CF NSPM Investor Relations	Exclude	A&G	ETwoFactorAlloc	386	26	25	0	C	
Electric	930.1	SS Executive Communication*	Admin and General	Brand/Image Advertising NL E	MN/SD/ND	7,076	500010	CS Executive Communication	723710	Brand/Image Advertising	180	Communications (Corp Gov,	999350	CS-NS NSPM Corp Comm	Exclude	A&G	ETwoFactorAlloc	6,244	422	404	6	C	
Electric	930.1	MARKETING	Admin and General	Brand/Image Advertising NL E	MN/SD/ND	22,569	498775	Advertising	723710	Brand/Image Advertising	10307034	Brand Advertising North/Sou	499919	MKT Cons Mkts Minn	Exclude	A&G	ECustomerMN/SD/ND	19,789	1,432	1,348	0	C	
Electric	930.1	SS Executive Communication*	Admin and General	Brand/Image Advertising NL E	MN/SD/ND	194,077	498775	Advertising	723710	Brand/Image Advertising	184	Branding	999350	CS-NS NSPM Corp Comm	Exclude	A&G	ETwoFactorAlloc	171,253	11,583	11,081	159	C	
Electric	930.1	SS Executive Communication*	Admin and General	Brand/Image Advertising NL E	MN/SD/ND	254,735	421000	Cust & Comm Relations PSC SC	723725	Brand Sponsorship	184	Branding	999350	CS-NS NSPM Corp Comm	Exclude	A&G	ETwoFactorAlloc	224,778	15,204	14,544	209	C	
Electric	930.1	SS Executive Communication*	Admin and General	Brand/Image Advertising NL E	MN/SD/ND	1,733,412	498775	Advertising	723725	Brand Sponsorship	184	Branding	999350	CS-NS NSPM Corp Comm	Exclude	A&G	ETwoFactorAlloc	#####	#####	98,971	1,423	C	
Electric	930.1	ES Peaking Minnesota	Admin and General	Advertising-General NL E	Minnesota	-	243413	ES Nobles Wind Support	723720	Advertising - General	243406	ES Nobles Wind 0 FERC 54	243413	ES Nobles Wind Support	Include								
Electric	930.1	CIO Finance	Admin and General	Advertising-General NL E	MN/SD/ND	-	500488	BS Infrastructure-Nuclear	723720	Advertising - General	500	Business Systems	500521	BS NSPM	Include								
Electric	930.1	SS Executive Communication*	Admin and General	Advertising-General NL E	MN/SD/ND	9	500014	CS Client Services	723720	Advertising - General	180	Communications (Corp Gov,	999350	CS-NS NSPM Corp Comm	Exclude	A&G	ETwoFactorAlloc	8	1	1	0	C	
Electric	930.1	CF Controller Corporate	Admin and General	Advertising-General NL E	MN/SD/ND	53	385200	ES VP Commercial Operations	723720	Advertising - General	429	Energy Markets-Reg Trading	331010	CF NSPM Admin & Gen	Include								
Electric	930.1	MN UTILITY PRESIDENT	Admin and General	Advertising-General NL E	MN/SD/ND	166	500800	HR Talent Acquisition	723720	Advertising - General	192	HR - Energy Delivery	801599	NSP MNCO SS GNL	Include								
Electric	930.1	PI Plant Management	Admin and General	Advertising-General NL E	Minnesota	210	257405	PI Plant Management	723720	Advertising - General	257405	PI Plant Management	257405	PI Plant Management	Include								
Electric	930.1	Contact Center Director	Admin and General	Advertising-General NL E	MN/SD/ND	275	433400	CC-Contact Cntr-(Sky Park) XLS	723720	Advertising - General	435	Customer Care 903	433313	CC-Call Cntr-Min	Include								
Electric	930.1	ES Corp NSP MN	Admin and General	Advertising-General NL E	Minnesota	300	265707	ES Metals & Materials MN	723720	Advertising - General	240064	ES Corp NSP MN Steam FE	240064	ES Corp NSP MN Steam FE	Include								
Electric	930.1	SC Process & Control Director	Admin and General	Advertising-General NL E	MN/SD/ND	328	500188	SC Diversity	723720	Advertising - General	416	Supply Chain	999410	SC NSPM - OPM	Include								
Electric	930.1	Dir DCM Dakotas/NW MN	Admin and General	Advertising-General NL E	MN/SD/ND	329	873166	Design ND NW MN ED580	723720	Advertising - General	0		873166	Design ND NW MN ED580	Include								
Electric	930.1	MARKETING	Admin and General	Advertising-General NL E	MN/SD/ND	394	414000	Energy Efficiency Product Dev	723720	Advertising - General	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Include								
Electric	930.1	ES Peaking Minnesota	Admin and General	Advertising-General NL E	Minnesota	549	243413	ES Nobles Wind Support	723720	Advertising - General	243406	ES Nobles Wind 0 FERC 54	243406	ES Nobles Wind 0 FERC 54	Include								
Electric	930.1	PI Site VP	Admin and General	Advertising-General NL E	Minnesota	595	257400	PI Site Management	723720	Advertising - General	257400	PI Site Management	257400	PI Site Management	Include								
Electric	930.1	Nuclear Mgmt Support	Admin and General	Advertising-General NL E	MN/SD/ND	1,054	500488	BS Infrastructure-Nuclear	723720	Advertising - General	272005	ES Nuclear Mgmt Support C	272005	ES Nuclear Mgmt Support C	Exclude	A&G	EDemandProd	927	59	59	9	P	
Electric	930.1	Customer Care Other	Admin and General	Advertising-General NL E	MN/SD/ND	1,106	411100	Jurisdictional Marketing	723720	Advertising - General	498719	CC General MN A&G	498719	CC General MN A&G	Exclude	A&G	ECustomerMN/SD/ND	924	67	63	0	D	
Electric	930.1	Dir DCM Dakotas/NW MN	Admin and General	Advertising-General NL E	South Dakota	1,197	873566	Elec Ops Sioux Fall ED580	723720	Advertising - General	0		873566	Elec Ops Sioux Fall ED580	Include								
Electric	930.1	MARKETING	Admin and General	Advertising-General NL E	MN/SD/ND	3,792	411100	Jurisdictional Marketing	723720	Advertising - General	499919	MKT Cons Mkts Minn	499919	MKT Cons Mkts Minn	Include								

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ADVERTISING ADJUSTMENT - TO EXCLUDE  
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Gas	909 Public Safety	Customer Information	Safety Information	North Dakota	960	500816 CE Public Safety	723775 Safety Information	500822 CE Public Safety ND G	500822 CE Public Safety ND G	Include									
Gas	909 Public Safety	Customer Information	Safety Information	South Dakota	1,153	500816 CE Public Safety	723775 Safety Information	500823 CE Public Safety SD G	500823 CE Public Safety SD G	Include									
Gas	909 HR Operations	Customer Information	Safety Information	MN/SD/ND	3,716	500816 CE Public Safety	723775 Safety Information	197 HR - Operating Companies	999370 HR NSPM Human Resource	Include									
Gas	909 MARKETING	Customer Information	Safety Information	Minnesota	7,055	411100 Jurisdictional Marketing	723775 Safety Information	494919 MKT Cons Mkts MN Gas	494919 MKT Cons Mkts MN Gas	Include									
Gas	909 Public Safety	Customer Information	Safety Information	MN/SD/ND	7,648	500816 CE Public Safety	723775 Safety Information	500819 CE Public Safety NSPM C	500819 CE Public Safety NSPM C	Include									
Gas	909 Public Safety	Customer Information	Safety Information	MN/SD/ND	13,634	500816 CE Public Safety	723775 Safety Information	185 Cust Safety Adv/Info Costs	500819 CE Public Safety NSPM C	Include									
Gas	909 Public Safety	Customer Information	Safety Information	MN/SD/ND	40,383	500816 CE Public Safety	723775 Safety Information	500818 CE Public Safety NSPM G	500818 CE Public Safety NSPM G	Include									
Gas	909 HR Operations	Customer Information	Customer Program Information	MN/SD/ND	-	414400 Renewable Marketing	723760 Customer Program Promotion	190 HR (Diversity/Safety/EmpRe	999370 HR NSPM Human Resource	Include									
Gas	909 Customer Care Other	Customer Information	Customer Program Information	MN/SD/ND	24	414200 eBusiness Management	723760 Customer Program Promotion	412 Marketing & Sales	498719 CC General MN A&G	Exclude	CInfo	GCustomer	MN/SD/ND	22	2	-	-		
Gas	909 MARKETING	Customer Information	Customer Program Information	MN/SD/ND	32	414000 Energy Efficiency Product Dev	723760 Customer Program Promotion	499919 MKT Cons Mkts Minn	499919 MKT Cons Mkts Minn	Exclude	CInfo	GCustomer	MN/SD/ND	29	3	-	-		
Gas	909 Customer Care Other	Customer Information	Customer Program Information	MN/SD/ND	142	411100 Jurisdictional Marketing	723760 Customer Program Promotion	412 Marketing & Sales	498719 CC General MN A&G	Exclude	CInfo	GCustomer	MN/SD/ND	128	14	-	-		
Gas	909 MARKETING	Customer Information	Customer Program Information	MN/SD/ND	645	500014 CS Client Services	723760 Customer Program Promotion	499919 MKT Cons Mkts Minn	499919 MKT Cons Mkts Minn	Exclude	CInfo	GCustomer	MN/SD/ND	582	63	-	-		
Gas	909 Customer Care Other	Customer Information	Customer Program Information	MN/SD/ND	818	414400 Renewable Marketing	723760 Customer Program Promotion	412 Marketing & Sales	498719 CC General MN A&G	Exclude	CInfo	GCustomer	MN/SD/ND	738	80	-	-		
Gas	909 MARKETING	Customer Information	Customer Program Information	MN/SD/ND	825	414200 eBusiness Management	723760 Customer Program Promotion	499919 MKT Cons Mkts Minn	499919 MKT Cons Mkts Minn	Include									
Gas	909 Marketing & Consumer Strategy	Customer Information	Customer Program Information	MN/SD/ND	1,994	414200 eBusiness Management	723760 Customer Program Promotion	463080 MKT InfoSmart NSP MN	463080 MKT InfoSmart NSP MN	Exclude	CInfo	GCustomer	MN/SD/ND	1,800	194	-	-		
Gas	909 Marketing & Consumer Strategy	Customer Information	Customer Program Information	MN/SD/ND	2,356	414400 Renewable Marketing	723760 Customer Program Promotion	499819 MKT Mngd Mkts MN	499819 MKT Mngd Mkts MN	Exclude	CInfo	GCustomer	MN/SD/ND	2,127	229	-	-		
Gas	909 MARKETING	Customer Information	Customer Program Information	MN/SD/ND	4,815	411100 Jurisdictional Marketing	723760 Customer Program Promotion	499919 MKT Cons Mkts Minn	499919 MKT Cons Mkts Minn	Include									
Gas	909 MARKETING	Customer Information	Customer Program Information	MN/SD/ND	10,280	414400 Renewable Marketing	723760 Customer Program Promotion	499919 MKT Cons Mkts Minn	499919 MKT Cons Mkts Minn	Exclude	CInfo	GCustomer	MN/SD/ND	9,281	999	-	-		
Gas	909 Marketing & Consumer Strategy	Customer Information	Customer Program Information	MN/SD/ND	66,136	411100 Jurisdictional Marketing	723760 Customer Program Promotion	499819 MKT Mngd Mkts MN	499819 MKT Mngd Mkts MN	Exclude	CInfo	GCustomer	MN/SD/ND	59,707	6,429	-	-		
Gas	928 Dir Comm Rel and Econ Dev	Admin and General	A&G Regulatory Comrn Exp NL G	Minnesota	655	811002 Community Relations MN AG921	723780 Mandated Regulatory Notices	0	0 811002 Community Relations MN A	Include									
Gas	930.1 MARKETING	Admin and General	A&G General Advertising NL G	MN/SD/ND	849	411100 Jurisdictional Marketing	723765 Customer Program-Non-Recoverbl	499919 MKT Cons Mkts Minn	499919 MKT Cons Mkts Minn	Exclude	A&G	GCustomer	MN/SD/ND	766	83	-	-		
Gas	930.1	Admin and General	Brand/Image Advertising NL G	MN/SD/ND	42	602000 CF Investor Relations	723710 Brand/Image Advertising	116 Investor Relations (Corp Gov	999420 CF NSPM Investor Relations	Exclude	A&G	GCustomer	MN/SD/ND	38	4	-	-		
Gas	930.1 SS Executive Communication*	Admin and General	Brand/Image Advertising NL G	MN/SD/ND	660	500010 CS Executive Communication	723710 Brand/Image Advertising	180 Communications (Corp Gov	999350 CS-NS NSPM Corp Comm	Exclude	A&G	GCustomer	MN/SD/ND	596	64	-	-		
Gas	930.1 MARKETING	Admin and General	Brand/Image Advertising NL G	MN/SD/ND	2,118	498775 Advertising	723710 Brand/Image Advertising	10307034 Brand Advertising North/Sou	499919 MKT Cons Mkts Minn	Exclude	A&G	GCustomer	MN/SD/ND	1,912	206	-	-		
Gas	930.1 SS Executive Communication*	Admin and General	Brand/Image Advertising NL G	MN/SD/ND	18,162	498775 Advertising	723710 Brand/Image Advertising	184 Branding	999350 CS-NS NSPM Corp Comm	Exclude	A&G	GCustomer	MN/SD/ND	16,397	1,765	-	-		
Gas	930.1 SS Executive Communication*	Admin and General	Brand/Image Advertising NL G	MN/SD/ND	23,895	421000 Cust & Comm Relations PSC SC	723725 Brand Sponsorship	184 Branding	999350 CS-NS NSPM Corp Comm	Exclude	A&G	GCustomer	MN/SD/ND	21,572	2,323	-	-		
Gas	930.1 SS Executive Communication*	Admin and General	Brand/Image Advertising NL G	MN/SD/ND	162,599	498775 Advertising	723725 Brand Sponsorship	184 Branding	999350 CS-NS NSPM Corp Comm	Exclude	A&G	GCustomer	MN/SD/ND	148,794	15,805	-	-		
Gas	930.1 CIO Finance	Admin and General	Advertising-General NL G	MN/SD/ND	-	500488 BS Infrastructure-Nuclear	723720 Advertising - General	500 Business Systems	500521 BS NSPM	Include									
Gas	930.1 CF Controller Corporate	Admin and General	Advertising-General NL G	MN/SD/ND	5	385200 ES VP Commercial Operations	723720 Advertising - General	429 Energy Markets-Reg Trading	331010 CF NSPM Admin & Gen	Include									
Gas	930.1 MN UTILITY PRESIDENT	Admin and General	Advertising-General NL G	MN/SD/ND	16	500800 HR Talent Acquisition	723720 Advertising - General	192 HR - Energy Delivery	801599 NSP MNCO SS GNL	Include									
Gas	930.1 Contact Center Director	Admin and General	Advertising-General NL G	MN/SD/ND	26	433400 CC-Contact Cntr-(Sky Park) XLS	723720 Advertising - General	435 Customer Care 903	433313 CC-Call Cntr-Mn	Include									
Gas	930.1 SC Process & Control Director	Admin and General	Advertising-General NL G	MN/SD/ND	31	500166 SC Diversity	723720 Advertising - General	416 Supply Chain	999410 SC NSPM - OPM	Include									
Gas	930.1 MARKETING	Admin and General	Advertising-General NL G	MN/SD/ND	38	414000 Energy Efficiency Product Dev	723720 Advertising - General	499919 MKT Cons Mkts Minn	499919 MKT Cons Mkts Minn	Include									

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ADVERTISING ADJUSTMENT - TO EXCLUDE  
YEAR END 12/31/2010 - ACTUAL

Gas	Account	Category	Sub-Category	State	Code	Description	Code	Description	Code	Description	Incl/Excl	Category	State	Code	Description	Code	Description	Incl/Excl	Category	State	Code	Description	
Gas	930.1 Customer Care Other	Admin and General	Advertising-General NL G	MN/SD/ND	106	411100 Jurisdictional Marketing	723720 Advertising - General	498719 CC General MN A&G	498719 CC General MN A&G	Exclude	A&G	GCustomer	MN/SD/ND	96	10	-	-	-	-	-	-	-	-
Gas	930.1 MARKETING	Admin and General	Advertising-General NL G	MN/SD/ND	354	411100 Jurisdictional Marketing	723720 Advertising - General	499919 MKT Cons Mkts Minn	499919 MKT Cons Mkts Minn	Include	A&G	GCustomer	MN/SD/ND	387	42	-	-	-	-	-	-	-	-
Gas	930.1 Marketing & Consumer Strategy	Admin and General	Advertising-General NL G	MN/SD/ND	429	411100 Jurisdictional Marketing	723720 Advertising - General	499819 MKT Mngd Mkts MN	499819 MKT Mngd Mkts MN	Exclude	A&G	GCustomer	MN/SD/ND	387	42	-	-	-	-	-	-	-	-
Gas	930.1 HR Operations	Admin and General	Advertising-General NL G	MN/SD/ND	599	500500 BS App Dev & Maint	723720 Advertising - General	199 HR Recruitment	999370 HR NSPM Human Resource	Include	A&G	GCustomer	MN/SD/ND	778	84	-	-	-	-	-	-	-	-
Gas	930.1 MARKETING	Admin and General	Advertising-General NL G	MN/SD/ND	604	414400 Renewable Marketing	723720 Advertising - General	499919 MKT Cons Mkts Minn	499919 MKT Cons Mkts Minn	Include	A&G	GCustomer	MN/SD/ND	778	84	-	-	-	-	-	-	-	-
Gas	930.1 HR Operations	Admin and General	Advertising-General NL G	MN/SD/ND	862	500801 HR Inclusion & Engagement	723720 Advertising - General	190 HR (Diversity/Safety/EmpRe	999370 HR NSPM Human Resource	Exclude	A&G	GCustomer	MN/SD/ND	778	84	-	-	-	-	-	-	-	-
Gas	930.1	Admin and General	Advertising-General NL G	MN/SD/ND	1,114	600000 CE Audit Services	723720 Advertising - General	131 Audit Services (Corp Gov)	999220 CE CEPM Audit Services	Include	A&G	GCustomer	MN/SD/ND	778	84	-	-	-	-	-	-	-	-
Gas	930.1 SC Process & Control Director	Admin and General	Advertising-General NL G	MN/SD/ND	1,361	500185 Dir SC Diversity Alloc P	723720 Advertising - General	416 Supply Chain	999410 SC NSPM - OPM	Include	A&G	GCustomer	MN/SD/ND	778	84	-	-	-	-	-	-	-	-
Gas	930.1 Dir Comm Svcs Econ Dev ND	Admin and General	Advertising-General NL G	North Dakota	5,006	804103 Com Gov & Reg Rej ND AG921	723720 Advertising - General	0	0 804103 Com Gov & Reg Rej ND AG	Exclude	A&G	GDirect	ND	-	5,006	-	-	-	-	-	-	-	-
Gas	930.1 HR Operations	Admin and General	Advertising-General NL G	MN/SD/ND	5,264	500800 HR Talent Acquisition	723720 Advertising - General	199 HR Recruitment	999370 HR NSPM Human Resource	Include	A&G	GDirect	MN	5,910	-	-	-	-	-	-	-	-	-
Gas	930.1 DIR New Business Dev	Admin and General	Advertising-General NL G	Minnesota	5,910	812049 Gas Bus Development MN CS908	723720 Advertising - General	0	0 812049 Gas Bus Development MN	Exclude	A&G	GDirect	MN	5,910	-	-	-	-	-	-	-	-	-
Gas	930.1 MARKETING	Admin and General	Advertising-General NL G	MN/SD/ND	6,371	498775 Advertising	723720 Advertising - General	10307034 Brand Advertising North/Sou	499919 MKT Cons Mkts Minn	Exclude	A&G	GCustomer	MN/SD/ND	5,752	619	-	-	-	-	-	-	-	-
					5,638,545																		

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