

| 2019 Customer Deposits | | Mn Co Electric | | | | | | | | | | | | Mn Co Gas | | Jur Electric | | | | Jur Gas | |
|----------------------------------|---------------|----------------|----------|----------|----------|--------------|----------|----------|----------|--------------|----------|----------|----------|-----------|----------|--------------|----------|----------|----------|----------|----------|
| | | Production | | | | Transmission | | | | Distribution | | | | | | | | | | | |
| Statement of Income | Period | MN | ND | SD | Whis | MN | ND | SD | Whis | MN | ND | SD | Whis | MN | ND | MN | ND | SD | Whis | MN | ND |
| 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 | 7 | 7 | 7 | 7 | 1 | 1 | 1 | 1 | 4 | 4 | 4 | 4 | 1 | 1 | 10 | 1 | 1 | 0 | 1 | 0 |
| Total Operating Expenses: | Annual | 7 | 7 | 7 | 7 | 1 | 1 | 1 | 1 | 4 | 4 | 4 | 4 | 1 | 1 | 10 | 1 | 1 | 0 | 1 | 0 |

TAS-1

TAS-2

Northern States Power Co. (MN)
A&G Expense Adjustment for Interest on Customer Deposits
Interest on Customer Deposits 2010 Actuals Year End

Determination of Allocation Factors based on
Customer Deposit Balances (1): 13 Month Average Dec 2009 thru Dec 2010

| | Total FERC C235 (2) 371450 & 371470 | RATE BASE ADJUSTMENT - ELECTRIC | | | | | RATE BASE ADJUSTMENT - GAS | | |
|------------------|---|---------------------------------|-------------|-----------|-----------|-----------|----------------------------|-----------|----------|
| | | Total Electric | MN | ND | SD | Wholesale | Total Gas | MN | ND |
| 13 Month Average | (3,518,527) | (2,617,390) | (2,294,985) | (166,039) | (156,352) | (13) | (901,137) | (813,542) | (87,595) |
| % Split to: | | | | | | | | | |
| Utility | 100.0000% | 74.3888% | | | | | 25.6112% | | |
| Jurisdiction | | 100.0000% | 87.6822% | 6.3437% | 5.9736% | 0.0005% | 100.0000% | 90.2795% | 9.7205% |

Jurisdictional Adjustment for Interest on Customer Deposits:

| | | |
|--|------------------------------------|------------|
| | Net Change in Interest on Deposits | 862300 |
| JDE OBJECT Account 862300 Less: Customer Deposits Interest Refunds | | 12,643 (3) |

Utility Allocation

| | Amount | O&M - ADJUSTMENT - ELECTRIC | | | | | O&M - ADJUSTMENT - GAS | | |
|--------------|--------|-----------------------------|----------|---------|---------|-----------|------------------------|----------|---------|
| | | Total Electric | MN | ND | SD | Wholesale | Total Gas | MN | ND |
| Electric | 11,551 | 11,551 | 10,128 | 733 | 690 | 0 | 1,092 | 986 | 106 |
| Gas | 1,092 | | | | | | | | |
| Jurisdiction | 12,643 | 100.0000% | 87.6822% | 6.3437% | 5.9736% | 0.0005% | 100.0000% | 90.2795% | 9.7205% |

| | PTD Adjustments | | | |
|---------------|-----------------|--------------|--------------|-----------|
| | Production | Transmission | Distribution | check |
| Allocated | 6,605 | 1,362 | 3,584 | |
| | \$ 6,605 | \$ 1,362 | 3,584 | \$ 11,551 |
| PTD Allocator | 57.1800% | 11.7900% | 31.0300% | |

- (1) - Customer Deposits Object 371450, 371470
- (2) - 13 month adjusted average see workpaper O3-4c
- (3) - Based on 2010 actuals