

Northern States Power Company, a Minnesota corporation
 Electric Utility - State of South Dakota
 RATE BASE COMPARISON
 2010 Pro Forma Test Year to 2010 Interim Petition
 (\$000's)

Docket No. EL11-019
 Attachment 1
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Line No.	Description	2010 Pro Forma	Pro Forma Adjustments (1)	2010 Interim Petition
	Electric Plant as Booked			
1	Production	\$428,406	(\$6,636)	\$421,770
2	Transmission	\$97,259	\$0	\$97,259
3	Distribution	\$180,529	\$0	\$180,529
4	General	\$17,445	\$0	\$17,445
5	Common	\$23,970	\$0	\$23,970
6	TOTAL Utility Plant in Service	\$747,609	(\$6,636)	\$740,973
	Reserve for Depreciation			
7	Production	\$236,656	\$377	\$237,033
8	Transmission	\$32,562	\$0	\$32,562
9	Distribution	\$72,024	\$0	\$72,024
10	General	\$6,866	\$0	\$6,866
11	Common	\$14,938	\$0	\$14,938
12	TOTAL Reserve for Depreciation	\$363,046	\$377	\$363,423
	Net Utility Plant in Service			
13	Production	\$191,750	(\$7,013)	\$184,737
14	Transmission	\$64,697	\$0	\$64,697
15	Distribution	\$108,505	\$0	\$108,505
16	General	\$10,579	\$0	\$10,579
17	Common	\$9,032	\$0	\$9,032
18	Net Utility Plant in Service	\$384,563	(\$7,013)	\$377,550
19	Utility Plant Held for Future Use	\$0	\$0	\$0
20	Construction Work in Progress	\$0	\$0	\$0
21	Less: Accumulated Deferred Income Taxes	\$76,523	(\$1,792)	\$74,731
22	Cash Working Capital	(\$2,976)	\$30	(\$2,946)
	Other Rate Base Items:			
23	Materials and Supplies	\$6,260	\$0	\$6,260
24	Fuel Inventory	\$4,816	\$0	\$4,816
25	Non-Plant Assets & Liabilities	(\$2,603)	\$0	(\$2,603)
26	Prepayments	\$1,122	\$0	\$1,122
27	Customer Advances	(\$157)	\$0	(\$157)
28	Interest on Customer Deposits	(\$156)	\$0	(\$156)
29	Nuclear Outage Amortization	\$3,090	\$0	\$3,090
30	SD Private Fuel Amortization	\$933	\$0	\$933
31	SD Rate Case Expense Amortization	\$244	\$0	\$244
32	SD SO2 Emission Allowance Sales Amortiz	(\$202)	\$0	(\$202)
33	SD AFUDC Amortization	\$4,715	\$0	\$4,715
34	Other Working Capital	\$266	\$0	\$266
35	Total Other Rate Base Items	\$18,328	\$0	\$18,328
36	Total Average Rate Base	\$323,392	(\$5,191)	\$318,201