

SD Admin.R.	Description	Sponsoring Witness	Filing Location
20:10:13:26	Report to commission of tariff schedule changes on notice.	S. Huso	Volume 2
20:10:13:41.	Comparison of sales, services, and revenues.	S. Huso	Volume 2
20:10:13:42.	Comparison of rates.	S. Huso	Volume 2
20:10:13:43	Cost of service under the new rates.	M. Peppin	Volume 2
20:10:13:44	Analysis of system costs for a 12-month historical test year.	T. Kramer	Volume 2
20:10:13:47	Working papers to be filed.	Various	Volume 3
20:10:13:50	Attestation by chief accounting officer or other authorized accounting representative.	N/A	Volume 1
20:10:13:104	Testimony and exhibits.	Various	Volume 2

<u>SD Admin.R.</u>	<u>Stm t</u>	<u>Schd</u>	<u>Description</u>	<u>Sponsoring Witness</u>	<u>Filing Location</u>
20:10:13:51	A		Balance sheet	T. Kramer	Volume 1
20:10:13:52	B		Income Statements	T. Kramer	Volume 1
20:10:13:53	C		Earned surplus statements	T. Kramer	Volume 1
20:10:13:54	D		Cost of Plant	T. Kramer	Volume 1
20:10:13:55		D-1	Detailed plant accounts	T. Kramer	Volume 1
20:10:13:56		D-2	Plant addition and retirement for test period	T. Kramer	Volume 1
20:10:13:57		D-3	Working papers showing plant accounts on average basis for test period	T. Kramer	Volume 1
20:10:13:58		D-4	Plant account working papers for previous years	T. Kramer	Volume 1
20:10:13:59		D-5	Working papers on capitlizing interest and other overheads during construciton	T. Kramer	Volume 1
20:10:13:60		D-6	Changes in intangible plant working papers.	T. Kramer	Volume 1
20:10:13:61		D-7	Working papers on plant in service not used and useful	T. Kramer	Volume 1
20:10:13:62		D-8	Property records working papers	T. Kramer	Volume 1
20:10:13:63		D-9	Working papers for plant acquired for which regulatory approval has not been obtained	T. Kramer	Volume 1
20:10:13:64	E		Accumulated depreciation	T. Kramer	Volume 1
20:10:13:65		E-1	Working papers on recorded changes to accumulated depreciation	T. Kramer	Volume 1
20:10:13:66		E-2	Working papers on depreciation and amortization method	T. Kramer	Volume 1
20:10:13:67		E-3	Working papers on allocation of overall accounts	T. Kramer	Volume 1
20:10:13:68	F		Working capital	T. Kramer	Volume 1
20:10:13:69		F-1	Monthly balances for materials, supplies, fuel stocks, and prepayments	T. Kramer	Volume 1
20:10:13:70		F-2	Monthly balances for two years immediately preceding test year	T. Kramer	Volume 1
20:10:13:71		F-3	Data used in computing working capital	T. Kramer	Volume 1
20:10:13:72-75	G		Rate of return/Debt capital/Preferred stock capital/Common stock capital	T. Kramer	Volume 1
20:10:13:76		G-1	Stock dividends, stock splits or changes in par or stated value	T. Kramer	Volume 1
20:10:13:77		G-2	Common stock information	T. Kramer	Volume 1
20:10:13:78		G-3	Reacquisition of bonds or preferred stock	T. Kramer	Volume 1
20:10:13:79		G-4	Earnings per share for claimed rate of return	T. Kramer	Volume 1
20:10:13:80	H		Operating and maintenance expenses	T. Kramer	Volume 1
20:10:13:81		H-1	Adjustments to operating and maintenance expenses	T. Kramer	Volume 1
20:10:13:82		H-2	Cost of power and gas	T. Kramer	Volume 1
20:10:13:83		H-3	Working papers for listed expense accounts	T. Kramer	Volume 1
20:10:13:84		H-4	Working Papers for Interdepartmental Transactions	T. Kramer	Volume 1
20:10:13:85	I		Operating Revenue	T. Kramer	Volume 1
20:10:13:86	J		Depreciation expense	T. Kramer	Volume 1
20:10:13:87		J-1	Expense charged other than prescribed depreciation	T. Kramer	Volume 1
20:10:13:88	K		Income taxes	T. Kramer	Volume 1
20:10:13:89		K-1	Working papers for federal income taxes	T. Kramer	Volume 1
20:10:13:90		K-2	Differences in book and tax depreciation	T. Kramer	Volume 1
20:10:13:91		K-3	Working papers for consolidated federal income tax	T. Kramer	Volume 1
20:10:13:92		K-4	Working papers for an allowance for current tax greater than tax calculated at consolidated rate	T. Kramer	Volume 1
20:10:13:93		K-5	Working papers for claimed allowances for state income taxes	T. Kramer	Volume 1
20:10:13:94	L		Other taxes	T. Kramer	Volume 1
20:10:13:95		L-1	Working papers for adjusted taxes	T. Kramer	Volume 1
20:10:13:96	M		Overall cost of service	T. Kramer	Volume 1
20:10:13:97	N		Allocated cost of service	T. Kramer	Volume 1
20:10:13:98	O		Comparison of cost of service	M. Peppin	Volume 1
20:10:13:100	P		Fuel cost adjustment factor	T. Kramer	Volume 1
20:10:13:101	Q		Description of Utility Operations	L. McCarten	Volume 1
20:10:13:102	R		Purchases from affiliated companies	T. Kramer	Volume 1

<u>Commission Order</u>	<u>Sponsoring Witness</u>	<u>Filing Location</u>
<p>Integrated Resource Plans-- Xcel Energy agrees to provide to the Commission the Company's Resource Plan (RP) filed with the Minnesota Public Utilities Commission (MPUC) for the integrated NSP System (Minnesota, Michigan, North Dakota, South Dakota and Wisconsin) at the same time the RP is filed with the MPUC. In addition to providing the RP to the Commission, the Company agrees to provide an alternative resource scenario that specifically meets, but does not exceed, combined Federal and South Dakota environmental and renewable requirements or objectives for the same time period addressed by the RP.</p>	Complied	n/a
<p>Curtailement- The Company agrees to provide to the Commission copies of the monthly wind curtailment summary report filed in Minnesota showing actual total payments made for wind curtailment events separated into the following reason codes as identified in the Minnesota reports for wind curtailment: 1) Lack of firm transmission as described in Attachment C of the Midwest Independent System Operator (MISO) Open Access Transmission Tariff (ATC Constraint); 2) Low Load; 3) Transmission loading relief or MISO directive for reasons other than ATC Constraint; and 4) Other. This information will be submitted as confidential to Commission Staff. Additionally, the Company will provide Commission Staff a copy of the annual wind curtailment forecast filed with the MPUC.</p>	Complied	n/a
<p>Depreciation of Prairie Island Nuclear Generating Plant- The Parties agree that the recognized depreciable remaining life for Prairie Island will be extended by 20 years over the current license life effective January 1,2010, to match the 20-year operating life extension that the Company has applied for at the Nuclear Regulatory Commission (NRC). If the NRC denies the requested life extension, the Company is entitled to recover costs that have been foregone by the implementation of the 20-year life extension in this proceeding.</p>	Kramer	Volume 2
<p>Asset and Non-Asset based Margins- South Dakota customers will be credited 100 percent of the jurisdictional portion of actual asset based margins and 30 percent of the jurisdictional share of non-asset based margins from intersystem sales as described in the Company's South Dakota Fuel Clause Rider. For asset based margins sharing, the Company agrees a tracker will be developed and included in the monthly Fuel Clause Adjustment reports showing the monthly amount credited to South Dakota customers. The Company will maintain similar tracker for the nonasset based margins sharing credit. The retail share of the non-asset based margins will be computed annually after the close of the calendar year. The Company will provide both a fully allocated cost study and an incremental cost study showing the costs incurred to realize non-asset based margins in its next general rate filing.</p>	Kramer	Volume 2
<p>Fuel Clause Rider Adjustments.</p> <p>a. The Company will credit to the Fuel Clause Rider any emission allowances allocable to the South Dakota jurisdiction that are sold on and after January 2, 2012.</p> <p>b. The Company will credit PTCs related to wind production allocated to Xcel Energy South Dakota jurisdiction customers through the Fuel Clause Rider for PTCs earned on and after January 2, 2012.</p> <p>c. Parties agree the Fuel Clause Rider Tariff will be modified to include the following language needed to allow emissions allowances and PTCs to flow through the fuel clause:</p> <p>“EMISSION ALLOWANCES AND FEDERAL PRODUCTION TAX CREDITS The South Dakota state jurisdictional share of revenue generated by the sale of emission allowances and the revenue requirements from federal production tax credits (PTC) associated with wind generation allocated to South Dakota shall be credited to customers.”</p>	Kramer and Huso	Volume 2
<p>MISO Schedule 26 Costs. The Parties agree that MISO Schedule 26 costs and revenues will be removed from base rates. The Parties agree the Commission will review the South Dakota jurisdictional portion of MISO Schedule 26 costs and revenues in the Transmission Cost Recovery Rider docket.</p>	Kramer	Volume 2

<p>Amortization.</p> <p>a. Rate Case Expenses The Parties agree that the unamortized actual rate case expense from Docket EL09-009 will be combined with the current Rate Case expenses and will be deferred and amortized over three (3) years. Further, the Parties agree that the average unamortized balance of \$170,000 will be included as a component of other rate base. Section III.7.b. of the Settlement Stipulation in Docket EL09-009 shall be null and void upon the approval of this Stipulation. The Parties agree that the actual rate case costs incurred (excluding accruals) through March 31, 2012, is \$178,000 and is included in the Rate Case Expense identified above. The Parties also agree that rate case expenses incurred after March 31, 2012, through the conclusion of this proceeding, will be deferred on the Company's balance sheet and reviewed for recovery in the Company's next general rate filing in South Dakota.</p> <p>b. Private Fuel Storage ("PFS") The Parties agree that the PFS deferred balance approved in EL09-009 of \$1,010,000 to be amortized over 6 years in an amount of \$168,000 annually will continue. Further, the Parties agree that the average amortized balance of \$505,000 will be included as a component of other rate base.</p> <p>c. Emission Sales Credits The Parties agree that the Emission Sales Credits deferred balance approved in EL09-009 of \$(219,000) to be amortized over 5 years in an amount of \$(44,000) annually will continue. Further, the Parties agree that the average unamortized balance of \$(110,000) will be included as a component of other rate base.</p> <p>d. Treatment of Amortizations in Future Proceedings Parties acknowledge that the Company intends to file for a rate increase in 2012 and the annual amount of these amortizations will be included by the Company as a test year cost in that filing. The deferral accounting method and the resulting creation of a regulatory asset or deferred debit (the deferred balance) shall not preclude Commission review of these amounts for reasonableness for rate recovery in any future determination of rates, including both rate filings by the Company and rate reviews initiated by the Commission.</p>	<p>Amortization periods reflected in 2011 actuals, Kramer</p>	<p>Volume 2</p>
<p>Depreciation. The parties agreed to an adjustment for depreciation expense to restore generational equity and provide rate mitigation benefit for ratepayers in challenging economic conditions. This Settlement Stipulation reflects an adjustment for depreciation of \$2,273,000. All depreciation expense reductions are based on changes to the annual depreciation expense accrual and are to be effective as of January 2, 2012.</p>	<p>Kramer</p>	<p>Volume 2</p>