

2011 Electric SD SO2 Emission Allowance Sales Amort

Rate Base	Period	Mn Co Electric												Mn Co Gas		Jur Electric				Jur Gas		
		Production				Transmission				Distribution				MN	ND	MN	ND	SD	Whis	MN	ND	
		MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis									
Plant Investment	BOY																					
Plant Investment	EOY																					
Depreciation Reserve	BOY																					
Depreciation Reserve	EOY																					
C.W.I.P.	BOY																					
C.W.I.P.	EOY																					
Accumulated Deferred Taxes	BOY																					
Accumulated Deferred Taxes	EOY																					
Materials & Supplies	BOY																					
Materials & Supplies	EOY																					
Fuel Inventory	BOY																					
Fuel Inventory	EOY																					
Non-Plant Assets & Liab	BOY																					
Non-Plant Assets & Liab	EOY																					
Prepays & Other	BOY			-157															-157			
Prepays & Other	EOY			-157															-157			
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	0	0
Depreciation	Annual																					
Amortization	Annual																					
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	0	0
AFUDC	Annual																					
Juris Income Tax																						
Tax Additions:																						
Nuclear Fuel Burn (ex D&D)	Annual																					
Nuclear Outage Accounting	Annual																					
Avoided Tax Interest	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Other Book Additions	Annual																					
Total Tax Additions	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Deductions:																						
Tax Depreciation & Removal	Annual																					
Manufacture Production Deduction	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Other Tax/Book Timing Differences	Annual																					
Total Tax Deductions	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Credits:																						
State R&E Credits	Annual																					
Other State Credits	Annual																					
Federal Production Tax Credit (PTC)	Annual																					
Other Federal Tax Credits	Annual																					
Total Tax Credits	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jurisdiction Cash Working Capital																						

Northern States Power Company, a Minnesota corporation
 Electric Utility - South Dakota Jurisdiction
 5 Year Amortization of Deferred SO2 Emission Allowance Sales
 2011 Actual
 000's

Amortization of Deferred SO2 Emission Allowance Sales			
Year	BOY (1)	Current (2)	EOY (3)
2010	(222)	42	(180)
2011	(180)	44	(135)
2012	(135)	44	(91)
2013	(91)	44	(46)
2014	(46)	44	(2)
2015	(2)	2	(0)

Notes:

- (1) & (3) Prepayments & Other : "Balance Sheet" tab
 (2) O&M Manual Items amortization entered from amortization spreadsheet.

	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	13 mo avg
13 Month Average Net Plant	(179,561)	(175,862)	(172,164)	(168,465)	(164,766)	(161,068)	(157,369)	(153,671)	(149,972)	(146,273)	(142,575)	(138,876)	(135,178)	(157,369)
Net Plant Change		3,699	3,699	3,699	3,699	3,699	3,699	3,699	3,699	3,699	3,699	3,699	3,699	3,699

Pg-6A

PA-6B

2011 South Dakota Electric Rate Case
SD EPA Emission Credit Auction Proceeds

JDE Acct
10.424520

Date	Amortize over 60 Months	Balance 12/31/2009	(221,915.79)
Jan 10		(1,670.34)	(220,245.45)
Feb 10		(3,698.60)	(216,546.85)
Mar 10		(3,698.60)	(212,848.25)
Apr 10		(3,698.60)	(209,149.65)
May 10		(3,698.60)	(205,451.05)
Jun 10		(3,698.60)	(201,752.45)
Jul 10		(3,698.60)	(198,053.85)
Aug 10		(3,698.60)	(194,355.25)
Sep 10		(3,698.60)	(190,656.65)
Oct 10		(3,698.60)	(186,958.05)
Nov 10		(3,698.60)	(183,259.45)
Dec 10		(3,698.60)	(179,560.85)
Jan 11		(3,698.60)	(175,862.25)
Feb 11		(3,698.60)	(172,163.65)
Mar 11		(3,698.60)	(168,465.05)
Apr 11		(3,698.60)	(164,766.45)
May 11		(3,698.60)	(161,067.85)
Jun 11		(3,698.60)	(157,369.25)
Jul 11		(3,698.60)	(153,670.65)
Aug 11		(3,698.60)	(149,972.05)
Sep 11		(3,698.60)	(146,273.45)
Oct 11		(3,698.60)	(142,574.85)
Nov 11		(3,698.60)	(138,876.25)
Dec 11		(3,698.60)	(135,177.65)
Jan 12		(3,698.60)	(131,479.05)
Feb 12		(3,698.60)	(127,780.45)
Mar 12		(3,698.60)	(124,081.85)
Apr 12		(3,698.60)	(120,383.25)
May 12		(3,698.60)	(116,684.65)
Jun 12		(3,698.60)	(112,986.05)
Jul 12		(3,698.60)	(109,287.45)
Aug 12		(3,698.60)	(105,588.85)
Sep 12		(3,698.60)	(101,890.25)
Oct 12		(3,698.60)	(98,191.65)
Nov 12		(3,698.60)	(94,493.05)
Dec 12		(3,698.60)	(90,794.45)
Jan 13		(3,698.60)	(87,095.85)
Feb 13		(3,698.60)	(83,397.25)
Mar 13		(3,698.60)	(79,698.65)
Apr 13		(3,698.60)	(76,000.05)
May 13		(3,698.60)	(72,301.45)
Jun 13		(3,698.60)	(68,602.85)
Jul 13		(3,698.60)	(64,904.25)
Aug 13		(3,698.60)	(61,205.65)
Sep 13		(3,698.60)	(57,507.05)
Oct 13		(3,698.60)	(53,808.45)
Nov 13		(3,698.60)	(50,109.85)
Dec 13		(3,698.60)	(46,411.25)
Jan 14		(3,698.60)	(42,712.65)
Feb 14		(3,698.60)	(39,014.05)
Mar 14		(3,698.60)	(35,315.45)
Apr 14		(3,698.60)	(31,616.85)
May 14		(3,698.60)	(27,918.25)
Jun 14		(3,698.60)	(24,219.65)
Jul 14		(3,698.60)	(20,521.05)
Aug 14		(3,698.60)	(16,822.45)
Sep 14		(3,698.60)	(13,123.85)
Oct 14		(3,698.60)	(9,425.25)
Nov 14		(3,698.60)	(5,726.65)
Dec 14		(3,698.60)	(2,028.05)
Jan 15		(2,028.05)	0.00

ORACLE JD EDWARDS ENTERPRISEONE

Find Close Tools



Account Number

Record Gain/Loss of SO2 Allowa

Fiscal Year
 Ledger Type
 SubledgerType *
 Subledger Desc

PYE Net Postings

Period End	Period Amounts	Cumulative Amounts
01/31/2011	3,698.60-	3,698.60-
02/28/2011	3,698.60-	7,397.20-
03/31/2011	3,698.60-	11,095.80-
04/30/2011	3,698.60-	14,794.40-
05/31/2011	3,832.10-	18,626.50-
06/30/2011	3,698.60-	22,325.10-
07/31/2011	3,698.60-	26,023.70-
08/31/2011	3,698.60-	29,722.20-
09/30/2011	3,698.60-	33,420.80-
10/31/2011	3,698.60-	37,119.50-
11/30/2011	3,698.60-	40,818.10-
12/31/2011	3,698.60-	44,516.70-

pa-cc

Find Close Tools



Account Number 10.424520

Oil Reg-SD Emission Allow

Fiscal Year 11

Ledger Type AA

Subledger Type

Subledger Desc

PYE Net Postings 42,354.94

Balance Forward 179,880.85-

Period End	Period Amounts	Cumulative Amounts
01/31/2011	3,698.60	175,862.25-
02/28/2011	3,698.60	172,163.65-
03/31/2011	3,698.60	168,465.05-
04/30/2011	3,569.10	164,895.95-
05/31/2011	3,832.10	161,067.85-
06/30/2011	3,698.60	157,369.25-
07/31/2011	3,698.60	153,670.65-
08/31/2011	3,698.60	149,972.05-
09/30/2011	3,698.60	146,273.45-
10/31/2011	3,698.60	142,574.85-
11/30/2011	3,698.60	138,876.25-
12/31/2011	3,698.60	135,177.65-

PA-60