

Other Production Remaining Life Adj - Mn Val

Template V1.2

	Period	Mn Co Electric												Jur Electric			
		Production				Transmission				Distribution				MN	ND	SD	Whls
		MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls				
Rate Base																	
Plant Investment	BOY			0													0
Plant Investment	EOY			0													0
Depreciation Reserve	BOY			2,087													120
Depreciation Reserve	EOY			2,087													120
C.W.I.P.	BOY																
C.W.I.P.	EOY																
Accumulated Deferred Taxes	BOY			(851)													(49)
Accumulated Deferred Taxes	EOY			(851)													(49)

Statement of Income

Depreciation	Annual			1,392													80
Amortization	Annual																
Taxes:																	
Property	Annual			0													0
Gross Earnings Tax	Annual																
Deferred Income Tax & ITC	Annual			(567)													(33)
Payroll & other	Annual																
Total Taxes:	Annual	0	0	(567)	0	0	0	0	0	0	0	0	0	0	0	(33)	0

AFUDC	Annual																
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Juris Income Tax

Tax Additions:																	
Nuclear Fuel Burn (ex D&D)	Annual																
Nuclear Outage Accounting	Annual																
Avoided Tax Interest	Annual			0													0
Other Book Additions	Annual																
Total Tax Additions	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Tax Deductions:																	
Tax Depreciation & Removal	Annual			0													0
Manufacture Production Deduction	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

Tax Credits:																	
State R&E Credits																	
Other State Credits																	
Federal Production Tax Credit (PTC)																	
Other Federal Tax Credits																	
Total Tax Credits	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

PF31-1

Northern States Power, a Minnesota corporation
 2011 Test-Year - Year 2013
 Steam Production Remaining Life Adjustment

EL12-xxx

Property Tax Rate 0.0000%
 Demand Prod SD Jur % 5.7712%
 Demand MN Co % (1) 83.8019%
 South Dakota Post I/A 4.8364%

CWIP (Not Allowed in SD)

	Total Company		Total Company after IA		SD Jurisdiction		'(1) Adjustment Included in Interchange Calculation
	BOY	EOY	BOY	EOY	BOY	EOY	
Production	-	-	-	-	-	-	
COSS Adj (000's)	-	-	-	-	-	-	-

Plant

	Total Company		Total Company after IA		SD Jurisdiction		
	BOY	EOY	BOY	EOY	BOY	EOY	
Production	-	-	-	-	-	-	
COSS Adj (000's)	-	-	-	-	-	-	-

Reserve

	Total Company		Total Company after IA		SD Jurisdiction		
	BOY	EOY	BOY	EOY	BOY	EOY	
Production	2,490,928.00	2,490,928.00	2,087,444.99	2,087,444.99	120,470.63	120,470.63	
COSS Adj (000's)	2,491	2,491	2,087	2,087	120	120	120

Accumulated Deferred

	Total Company		Total Company after IA		SD Jurisdiction		
	BOY	EOY	BOY	EOY	BOY	EOY	
Production	(1,015,371.00)	(1,015,371.00)	(850,900.19)	(850,900.19)	(49,107.15)	(49,107.15)	
COSS Adj (000's)	(1,015)	(1,015)	(851)	(851)	(49)	(49)	(49)

RF 31-2

Northern States Power, a Minnesota corporation
 2011 Test-Year - Year 2013
 Steam Production Remaining Life Adjustment

EL12-xxx

Property Tax Rate 0.0000%
 Demand Prod SD Jur % 5.7712%
 Demand MN Co % (1) 83.8019%
 South Dakota Post I/A 4.8364%

Book Depreciation

	Total Company Annual	Total Company after IA Annual	SD Jurisdiction Annual
Production	1,660,618.94	1,391,630.22	80,313.76
COSS Adj (000's)	- 1,661	- 1,392	- 80

Annual Deferred

	Total Company Annual	Total Company after IA Annual	SD Jurisdiction Annual
Production	(676,783.59)	(567,157.51)	(32,731.79)
COSS Adj (000's)	- (677)	- (567)	- (33)

Tax Depreciation

	Total Company Annual	Total Company after IA Annual	SD Jurisdiction Annual
Production	-	-	-
COSS Adj (000's)	- -	- -	- -

AFUDC (Not allowed in SD)

	Total Company Annual	Total Company after IA Annual	SD Jurisdiction Annual
Production	-	-	-
COSS Adj (000's)	- -	- -	- -

Avoided Tax

	Total Company Annual	Total Company after IA Annual	SD Jurisdiction Annual
Production	-	-	-
COSS Adj (000's)	- -	- -	- -

Property Tax

	Total Company Annual	Total Company after IA Annual	SD Jurisdiction Annual
Production	-	-	-
COSS Adj (000's)	- -	- -	- -

PF 31-3

PF31-4

Project Identification Information | Plant In-service | Depreciation Reserve | Tax Depreciation/Deductions | Deferred Taxes | RWIP

Grandparent or Parent
 Work Order Description | Functional Use | Beginning | Additions | Retirements | Ending | Beginning | Provision | (RWIP) Salvage/Removal | Retirements | Ending | Tax Depreciation | Tax Removal | Avoided Tax | Beginning | Annual | Ending | Beginning | Spend | Closing | Ending

NSP-Minnesota
 2f \ Dakota Electric Rate Case, EL12-xxx
 R January

Original Forecast
 Rate Case Impact - Plant & Plant 2012-2016

\$0 \$0 Steam Production - Increase in depreciation expense resulting from net salvage rate changes for the MN Valley Plant. These are changes which would go into effect 1/1/12. Numbers are shown for total company.

Year	Month	Beginning	Additions	Retirements	Ending	Beginning	Provision	(RWIP) Salvage/Removal	Retirements	Ending	Tax Depreciation	Tax Removal	Avoided Tax	Beginning	Annual	Ending	Beginning	Spend	Closing	Ending
2011	December	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	January	-	-	-	0	-	138,385	-	-	138,385	-	-	-	-	(56,415)	(56,415)	-	-	-	-
	February	-	-	-	0	138,385	138,385	-	-	276,770	-	-	-	(56,415)	(56,415)	(112,830)	-	-	-	-
	March	-	-	-	0	276,770	138,385	-	-	415,155	-	-	-	(112,830)	(56,415)	(169,245)	-	-	-	-
	April	-	-	-	0	415,155	138,385	-	-	553,540	-	-	-	(169,245)	(56,415)	(225,660)	-	-	-	-
	May	-	-	-	0	553,540	138,385	-	-	691,925	-	-	-	(225,660)	(56,415)	(282,075)	-	-	-	-
	June	-	-	-	0	691,925	138,385	-	-	830,309	-	-	-	(282,075)	(56,415)	(338,490)	-	-	-	-
	July	-	-	-	0	830,309	138,385	-	-	968,694	-	-	-	(338,490)	(56,415)	(394,905)	-	-	-	-
	August	-	-	-	0	968,694	138,385	-	-	1,107,079	-	-	-	(394,905)	(56,415)	(451,320)	-	-	-	-
	September	-	-	-	0	1,107,079	138,385	-	-	1,245,464	-	-	-	(451,320)	(56,415)	(507,735)	-	-	-	-
	October	-	-	-	0	1,245,464	138,385	-	-	1,383,849	-	-	-	(507,735)	(56,415)	(564,150)	-	-	-	-
	November	-	-	-	0	1,383,849	138,385	-	-	1,522,234	-	-	-	(564,150)	(56,415)	(620,565)	-	-	-	-
2012	December	-	-	-	0	1,522,234	138,385	-	-	1,660,619	-	-	-	(620,565)	(56,415)	(676,980)	-	-	-	-
	2012 Total	-	-	-	-	-	1,660,619	-	-	-	-	-	-	-	(676,980)	-	-	-	-	-
	2012 13 Mo Avg	-	-	-	-	-	-	-	-	830,309	-	-	-	-	-	(338,490)	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	Triangle Check	(631,042)	(120,887)	-	-	-	-
2012	December	-	-	-	-	-	-	-	-	1,660,619	-	-	-	-	-	(676,980)	-	-	-	-
2013	January	-	-	-	0	1,660,619	138,385	-	-	1,799,004	-	-	-	(676,980)	(56,399)	(733,378)	-	-	-	-
	February	-	-	-	0	1,799,004	138,385	-	-	1,937,389	-	-	-	(733,378)	(56,399)	(789,777)	-	-	-	-
	March	-	-	-	0	1,937,389	138,385	-	-	2,075,774	-	-	-	(789,777)	(56,399)	(846,175)	-	-	-	-
	April	-	-	-	0	2,075,774	138,385	-	-	2,214,159	-	-	-	(846,175)	(56,399)	(902,574)	-	-	-	-
	May	-	-	-	0	2,214,159	138,385	-	-	2,352,544	-	-	-	(902,574)	(56,399)	(958,973)	-	-	-	-
	June	-	-	-	0	2,352,544	138,385	-	-	2,490,928	-	-	-	(958,973)	(56,399)	(1,015,371)	-	-	-	-
	July	-	-	-	0	2,490,928	138,385	-	-	2,629,313	-	-	-	(1,015,371)	(56,399)	(1,071,770)	-	-	-	-
	August	-	-	-	0	2,629,313	138,385	-	-	2,767,698	-	-	-	(1,071,770)	(56,399)	(1,128,169)	-	-	-	-
	September	-	-	-	0	2,767,698	138,385	-	-	2,906,083	-	-	-	(1,128,169)	(56,399)	(1,184,567)	-	-	-	-
	October	-	-	-	0	2,906,083	138,385	-	-	3,044,468	-	-	-	(1,184,567)	(56,399)	(1,240,966)	-	-	-	-
	November	-	-	-	0	3,044,468	138,385	-	-	3,182,853	-	-	-	(1,240,966)	(56,399)	(1,297,364)	-	-	-	-
2013	December	-	-	-	0	3,182,853	138,385	-	-	3,321,238	-	-	-	(1,297,364)	(56,399)	(1,353,763)	-	-	-	-
	2013 Total	-	-	-	-	-	1,660,619	-	-	-	-	-	-	-	(676,784)	-	-	-	-	-
	2013 13 Mo Avg	-	-	-	-	-	-	-	-	2,490,928	-	-	-	-	-	(1,015,371)	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	Triangle Check	(631,042)	(120,372)	-	-	-	-