

Northern States Power Company
Electric Utility - Total Company
Differences in Book and Tax Depreciation and Amortization
Year Ended December 31, 2021

Description	Total Electric Utility
Tax Depreciation:	
ACRS & Other	528,982.64
Amortization of Computer Software	11,075,685.99
Amortization of Monti Rerate (Relicensing)	6,295,643.67
Amortization of Pollution Control	472,704.70
Ashponds 168(F) (1) - Units of Production	204,575.22
DCM Qualified	22,345,232.32
MACRS	1,054,661,762.43
Common (Allocated to Electric)	73,727,857.61
TOTAL TAX DEPRECIATION AND AMORTIZATION	1,169,312,444.58
Book Depreciation:	
Electric	882,732,494.36
Common (Allocated to Electric)	84,463,580.22
TOTAL BOOK DEPRECIATION	967,196,074.58
EXCESS TAX OVER BOOK DEPRECIATION	202,116,370.00