

Northern States Power Company
Electric Utility - Total Company
Differences in Book and Tax Depreciation and Amortization
Year Ended December 31, 2024

Docket No. EL25-____
Schedule K-2
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Description	Total Electric Utility
Tax Depreciation:	
ACRS & Other	541,727.86
Amortization of Computer Software	31,529,085.70
Amortization of Monti Rerate (Relicensing)	0.00
Amortization of Pollution Control	0.00
Ashponds 168(F) (1) - Units of Production	0.00
DCM Qualified	52,641,796.97
MACRS	1,137,424,876.05
Common (Allocated to Electric)	130,489,151.58
TOTAL TAX DEPRECIATION AND AMORTIZATION	1,352,626,638.16
Book Depreciation:	
Electric	1,001,039,105.92
Common (Allocated to Electric)	112,049,209.14
TOTAL BOOK DEPRECIATION	1,113,088,315.06
EXCESS TAX OVER BOOK DEPRECIATION	239,538,323.10