South Dakota Electric Calendar Month Sales Weather Normalization

	Calendar Month Sales (mwh)			Calendar Month Customers			Calendar Month Weather HEATING		Calendar Month Weather COOLING		Coefficients - HEATING Calendar Month - based on HDD65			Coefficients - COOLING Calendar Month - based on THI65		
	Res w/out Space Htg	Res w/ Space Htg	Small C&I	Res w/out Space Htg	Res w/ Space Htg	Small C&I	Actual HDD65	Normal HDD65	Actual THI65	Normal THI65	Res w/out Space Htg	Res w/ Space Htg	Small C&I	Res w/out Space Htg	Res w/ Space Htg	Small C&I
2010 1	61,459	6,597	80,026	68,510	3,409	10,351	1,652	1499	0	0	0.000111429	0.000706809	0.000558127	0.000000000	0.000000000	0.000000000
2010 2	49,626	5,442	70,001	68,548	3,443	10,361	1,381	1218	0	0	0.000084827	0.000684747	0.000445800	0.000000000	0.000000000	0.000000000
2010 3	47,943	3,912	81,478	68,623	3,482	10,381	869	995	0	0	0.000065542	0.000608275	0.000362047	0.000000000	0.000000000	0.000000000
2010 4	38,746	2,524	71,509	68,649	3,526	10,381	369	562	0	0	0.000028298	0.000433013	0.000389813	0.000827144	0.000001820	0.000036864
2010 5	45,054	2,515	72,508	68,727	3,548	10,381	286	248	28	17	0.000000000	0.000139291	0.000173926	0.002376947	0.000635884	0.012878612
2010 6	55,693	2,773	87,920	68,759	3,569	10,404	15	51	72	97	0.000000000	0.000000000	0.000000000	0.002731697	0.001246426	0.016969137
2010 7	77,038	3,909	95,333	68,701	3,628	10,435	0	8	189	180	0.000000000	0.000000000	0.000000000	0.002556582	0.001366942	0.010494828
2010 8	76,871	3,523	95,472	68,779	3,704	10,440	1	23	203	135	0.000000000	0.000000000	0.000000000	0.002602790	0.001292815	0.012107237
2010 9	47,008	2,710	77,308	68,810	3,701	10,470	162	173	1	9	0.000000000	0.000078552	0.000000000	0.002535656	0.000310480	0.015430220
2010 10	42,411	2,896	73,837	68,770	3,854	10,486	431	536	0	0	0.000029541	0.000356847	0.000299926	0.001131053	0.000000000	0.014757730
2010 11	49,129	4,543	76,286	68,826	3,927	10,519	906	972	0	0	0.000083907	0.000540001	0.000467418	0.000000000	0.000000000	0.000000000
2010 12	58,437	6,062	75,654	68,888	3,939	10,531	1,492	1421	0	0	0.000124648	0.000668720	0.000467418	0.000000000	0.000000000	0.000000000
TOTAL	649,414	47,406	957,331				7,563	7,706	493	438						

	Calendar Month Weather Effect from HEATING			Calendar Month Weather Effect from COOLING			Calendar Month Weather Effect HEATING AND COOLING			Calendar Month Weather Normalized Sales (mwh)			Weather Normalization Sales Adjustment (mwh)		
	Res w/out Space Htg	Res w/ Space Htg	Small C&I	Res w/out Space Htg	Res w/ Space Htg	Small C&I	Res w/out Space Htg	Res w/ Space Htg	Small C&I	Res w/out Space Htg	Res w/ Space Htg	Small C&I	Res w/out Space Htg	Res w/ Space Htg	Small C&I
2010 1	1,165	368	882	0	0	0	1,165	368	882	60,294	6,229	79,144	-1,165	-368	-882
2010 2	947	384	752	0	0	0	947	384	752	48,679	5,058	69,249	-947	-384	-752
2010 3	-566	-266	-473	0	0	0	-566	-266	-473	48,508	4,178	81,950	566	266	473
2010 4	-376	-295	-783	0	0	0	-376	-295	-783	39,122	2,819	72,291	376	295	783
2010 5	0	19	69	1,863	26	1,524	1,863	45	1,593	43,191	2,470	70,915	-1,863	-45	-1,593
2010 6	0	0	0	-4,718	-112	-4,435	-4,718	-112	-4,435	60,411	2,885	92,355	4,718	112	4,435
2010 7	0	0	0	1,725	49	1,076	1,725	49	1,076	75,313	3,860	94,258	-1,725	-49	-1,076
2010 8	0	0	0	12,109	324	8,550	12,109	324	8,550	64,762	3,199	86,921	-12,109	-324	-8,550
2010 9	0	-3	0	-1,503	-10	-1,392	-1,503	-13	-1,392	48,511	2,723	78,699	1,503	13	1,392
2010 10	-214	-145	-331	0	0	0	-214	-145	-331	42,624	3,041	74,168	214	145	331
2010 11	-384	-141	-327	0	0	0	-384	-141	-327	49,513	4,684	76,612	384	141	327
2010 12	606	186	347	0	0	0	606	186	347	57,832	5,876	75,307	-606	-186	-347
TOTAL	1,179	106	137	9,476	277	5,323	10,654	382	5,460	638,760	47,024	951,871	-10,654	-382	-5,460

Sources:

Top Section:
DR 1-8 Attachment C, unless otherwise noted
Actual HDD65: http://www1.ncdc.noaa.gov/pub/data/normals/1981-2010/products/station/USW00014944.normals.txt
NormalTHI65: BAM-3, Schedule 3

Bottom Section:
Calendar Month Weather Effect from HEATING: Calendar Month Customers * (Actual HDD65 - Normal HDD65) * Coefficients - HEATING
Calendar Month Weather Effect from COOLING: Calendar Month Customers * (Actual THI65 - Normal THI65) * Coefficients - COOLING
Calendar Month Weather Effect HEATING AND COOLING: Calendar Month Weather Effect from HEATING + Calendar Month Weather Effect from COOLING
Calendar Month Weather Normalized Sales (mwh): Calendar Month Sales (mwh) - Calendar Month Weather Effect HEATING AND COOLING
Weather Normalization Sales Adjustment (mwh). Calendar Month Weather Normalized Sales (mwh) - Calendar Month Sales (mwh)

Northern States Power Company
Docket EL11-019
Weather Normalization Adjustment
Adjusted Test Year Ending December 31, 2010

	CDD Actual	CDD Normal	Act/Normal	THI Actual	THI Normal
	(A)	(B)	(C)	(D)	(E)
Jan	0	0		0	0
Feb	0	0		0	0
Mar	1	0		0	0
Apr	2	5	0.4	0	0
May	52	31	1.6774194	28	17
Jun	100	135	0.7407407	72	97
Jul	270	256	1.0546875	189	180
Aug	297	198	1.5	203	135
Sep	5	60	0.0833333	1	9
Oct	2	5	0.4	0	0
Nov	0	0		0	0
Dec	0	0		0	0
Total	**729**	**690**		**493**	**438**

Sources:

Column A: http://www.nws.noaa.gov/climate/index.php?wfo=fsd
Column B: http://www1.ncdc.noaa.gov/pub/data/normals/1981-2010/products/station/USW00014944.normals.txt
Column C: Column A divided by Column B
Column D: DR 1-8 Attachment C
Column E: Column D divided by Column C

Northern States Power Company
Docket EL11-019
Miscelleanous Service Charges Increases
Adjusted Test Year Ending December 31, 2010

Exhibit___(BAM-6)
Schedule 1
Page 1 of 1

Line No.	Tariff	Description	Pres Price	Prop Price	2010 Units	Pres $	Prop $	Increase $
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	1.2	**Service Reconnection Charge**	$22.50	$35.00	1,277	$28,733	$44,695	$15,963
2	1.8	**Dedicated Switching Service**	Chg / Hour	Chg / Hour				
3		Monday through Saturday	$250.00	$300.00	157	$39,345	$47,214	$7,869
4		Sunday and Federal holidays	$300.00	$400.00	23	$6,943	$9,258	$2,314
5	5.1	**Standard Installation and Extension Rules**	Chg / Foot	Chg / Foot				
6		Excess service charge - Services	$6.85	$7.90	4,484	$30,715	$35,424	$4,708
7		Excess service charge - Excess single phase primary	$7.50	$8.00	-	$0	$0	$0
8		Excess service charge - Excess three phase primary	$9.50	$13.90	-	$0	$0	$0
9	5.1.A.2.	**Winter Construction**						
10		Per Frost Burner	$400.00	$600.00	1	$400	$600	$200
11		Per Trench Foot	$3.00	$3.80	6,763	$20,289	$25,699	$5,410
12				**Total**		**$126,425**	**$162,889**	**$36,464.44**

Sources:

Column (C): DR 6-16, Attachment A, Page 1 of 5
Column (D), line 1: Staff witness Jacobson's recommendation
Column (D), lines 2 - 11: DR 6-16, Attachment A, Page 1 of 5
Column (E): DR 6-16, Attachment A, Page 1 of 5
Column (F), lines 1 - 11: Column (C) * Column (E)
Column (G), lines 1-11: Column (D) * Column (E)
Column (H), lines 1-11: Column (G) - Column (F)
Line 12: Sum of columns 1 - 11

Northern States Power Company
Docket EL11-019
EL09-009 Amortizations
Adjusted Test Year Ended December 31, 2010 ($000's)

Exhibit___(JPT-1)
Schedule 1
Page 1 of 1

Line	Description (a)	Amount (b)
1	Private Fuel Storage Amortization	
2	Average Unamortized Balance Over 6 Year Amortization	$ 505
3	2010 Test Year Average Unamortized Balance	933
4	Test Year Other Rate Base Adjustment	(428)
5		
6	SO2 Emission Allowance Sales Amortization	
7	Average Unamortized Balance Over 5 Year Amortization	110
8	2010 Test Year Average Unamortized Balance	202
9	Test Year Other Rate Base Adjustment	(92)

SOURCES:
Column b, line 2: Docket EL09-009, Exhibit RLK-1 Sch 12
Column b, line 3: Volume 4, w/p O3-1a
Column b, line 4: line 2 - line 3
Column b, line 7: Docket EL09-009, Exhibit RLK-1 Sch 11
Column b, line 8: Volume 4, w/p O3-2a
Column b, line 9: line 7 - line 8

Northern States Power Company
Docket EL11-019
Storm Damage
Adjusted Test Year Ended December 31, 2010

Exhibit___(JPT-1)
Schedule 2
Page 1 of 1

Line	Description (a)	Amount (b)
1	South Dakota Storm O&M	
2	2007	$ 38,921
3	2008	50,498
4	2009	-
5	2010	209,580
6	2011	142,044
7	2007 - 2011 Average	88,209
8	Less Test Year Amount	209,580
9	Storm Damage Adjustment ($000's)	(121)

SOURCES:
Column b, line 2-5: Workpaper PF25-2
Column b, line 6: DR 6-1
Column b, line 7: Average of Column b, lines 2 - 6
Column b, line 8: Column b, line 5
Column b, line 9: Column b, line 7 - line 8 (rounded to nearest 1,000)

Northern States Power Company
Docket EL11-019
Claims Injuries Compensation
Adjusted Test Year Ended December 31, 2010

Exhibit___(JPT-1)
Schedule 3
Page 1 of 1

Line	Description (a)	Amount (b)
1	South Dakota Claims & Injuries Compensation Expense	
2	2007	$ 22,459
3	2008	23,613
4	2009	15,100
5	2010	107,140
6	2011	339,834
7	2007 - 2011 Average	101,629
8	Less Test Year Amount	107,140
9	Claims and Injuries Compensation Expense Adjustment ($000's)	(6)

SOURCES:
Column b, line 2-5: Workpaper PF26-2
Column b, line 6: DR 6-2
Column b, line 7: Average of Column b, lines 2 - 6
Column b, line 8: Column b, line 5
Column b, line 9: Column b, line 7 - line 8 (rounded to nearest 1,000)

Northern States Power Company
Docket EL11-019
Vegetation Management
Adjusted Test Year Ended December 31, 2010

Exhibit___(JPT-1)
Schedule 4
Page 1 of 1

Line	Description (a)	Amount (b)
1	South Dakota Vegetation Management Expense	
2	2007	$ 1,112,486
3	2008	1,164,697
4	2009	1,225,938
5	2010	1,253,675
6	2011	1,284,171
7	2007 - 2011 Average	1,208,193
8	Less Test Year Amount	1,253,675
9	Vegetation Management Expense Adjustment	(45,482)
10	Portion Transmission ($000's)	(10)
11	Portion Distribution ($000's)	(35)

SOURCES:
Column b, line 2-5: Workpaper PF27-2
Column b, line 6: DR 6-3
Column b, line 7: Average of Column b, lines 2 - 6
Column b, line 8: Column b, line 5
Column b, line 9: Column b, line 7 - line 8
Column b, line 10: Ratio from PF27-2 (283,580/1,253,675) * Column b, line 9
Column b, line 11: Column b, line 9 - line 10

Northern States Power Company
Docket EL11-019
Interest Synchronization Adjustment
Adjusted Test Year Ended December 31, 2010 ($000's)

Exhibit___(JPT-1)
Schedule 5
Page 1 of 1

Line	Description (a)		Amount (b)
1	Average Rate Base	$	315,272
2	Weighted Cost of Long Term Debt		2.85%
3	Synchronized Interest Expense		8,985
4	South Dakota Interest Expense on LT Debt as filed		8,655
5	Difference In Interest Expense		330
6	Federal Income Tax Adjustment (35%)	**$**	**(116)**

SOURCES:
Column b, line 1: BAM-2 Sch 1, column d, line 37
Column b, line 2: BLC-1 Sch1, line 1
Column b, line 3: Line 1 * line 2
Column b, line 4: Exhibit_(TEK-1), Schedule 6b, page 1, Column (1), line 37
Column b, line 5: Line 3 less line 4
Column b, line 6: line 5 times consolidated effective tax rate (35%)

Xcel Energy
Docket EL11-019
Cash Working Capital
Adjusted Test Year Ended December 31, 2010 ($000's)

Exhibit__(DAJ-1)
Schedule 1
Page 1

Line	Description	South Dakota Per Books	Adjustments	Pro Forma Expense	Expense Per Day	Expense Lead Days	Expense Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Operation & Maintenance						
1	Coal & Rail Transport	$ 17,455		$ 17,455	48	21.08	$ 1,012
2	Gas for Generation	7,034		7,034	19	38.45	731
3	Oil	160		160	-	22.51	-
4	Nuclear and EOL	6,608		6,608	18	0.00	-
5	Nuclear Disposal	711		711	2	76.00	152
6	Purchased Power	44,140	(10,502)	33,638	92	28.12	2,587
7	Purchased Interchange	6,509		6,509	18	31.13	560
8	Regular Payroll	18,478	364	18,842	52	12.08	628
9	Vacation Pay	2,640		2,640	7	161.46	1,130
10	Incentive Compensation	1,679	(1,382)	297	1	255.05	255
11	Pension & Benefits	4,073	419	4,492	12	19.20	230
12	All Other O&M Expenses	43,780	(674)	43,106	118	35.01	4,131
13	Total O & M	153,267	(11,775)	141,492	387		11,416
14	Property Tax	5,560	768	6,328	17	356.72	6,064
15	Employee Payroll Taxes	1,671	(1)	1,670	5	26.56	133
16	Federal Income Tax	(13,970)	11,769	(2,201)	(6)	37.00	(222)
17	Depreciation Expense	19,446	(1,710)	17,736	49	0.00	-
18	Deferred Federal Income Taxes and ITC	19,226	(8,430)	10,796	30	0.00	-
19	S D Gross Receipts Tax	236	9	245	1	378.50	379
20	Interest on Long Term Debt			8,985	25	91.30	2,283
21	Total	$ 185,436	$ (9,370)	$ 185,051	$ 508	39.47	$ 20,053

22	Revenue Lag Days	33.76
23	Expense Lead Days	39.47
24	Net Days	(5.71)
25	Expense per Day	508
26	Cash Working Capital	(2,901)

Sources :

Line 13 (all columns except column f) Sum of lines 1 through 12
Line 21 (all columns except column f) Sum of lines 13 through 20

Column (b)

Line 1-7 10, 11 and 14-16 Exhibit_(TEK-1) Schedule 2A, pg 6
Line 8: Exhibit_(TEK-1), Schedule 2A, pg 6 and DR 5-35 (21,118-2,640)
Line 9 DR 5-35
Line 12 Exhibit_(TEK-1), Schedule 2A, pg 6 and Staff workpaper (44,016-236)
Line 17-18 Exhibit_(TEK-1), Schedule 6B, pg 1 of 3
Line 19 Staff workpaper
Line 22 Exhibit_(TEK-1), Schedule 2A, pg 6 revised to reflect correction exchanging interchange expense days with interchange revenue days (see EL09-009 DR 4-10 Supplement Attachment A)
Line 23: Column f, line 21
Line 24 Column b, line 18 less line 19
Line 25: Column e, line 21
Line 26: Column b, line 20 * line 21

Column (c)

Line 6 BAM-1 Sch 3, col c, line 16 plus BAM-1 Sch 3, col d, line 16 plus BAM-1 Sch 3, col j, line 16
Line 8 BAM-1 Sch 3, col aa, line 16 plus BAM-1 Sch 3, col ab, line 16 plus BAM-1 Sch 3, col ad, line 16 plus BAM-1 Sch 3, col ae, line 16 plus BAM-1 Sch 3, col ao, line 16
Line 10 BAM-1 Sch 3, col f, line 16
Line 11 BAM-1 Sch 3, col p, line 16 plus BAM-1 Sch 3, col ag, line 16
Line 12 BAM-1 Sch 3, col ay, line 16 minus col c, line 6 minus col c, line 8 minus col c, line 10 minus col c, line 11
Line 14 BAM-1 Sch 3, col ay, line 19
Line 15 BAM-1 Sch 3, col ay, line 22
Line 16 BAM-1 Sch 3, col ay, line 23
Line 17 BAM-1 Sch 3, col ay, line 17
Line 18 BAM-1 Sch 3, col ay, line 20
Line 19 BAM-1 Sch 1, col b, line 9

Column (d)

Line 2 - 19 Column b plus column c
Line 20 JPT-1 Sch 5, col b, line 1 * BLC-1 Sch 1, col e, line 1

Column (e)

Column d / 365

Column (f)

Line 1-6, 10-12,14 and 15 Exhibit_(TEK-1), Schedule 2A, pg 6
Line 7 15.21 midpoint of month plus 10 maximum payment per Vol 4 Interchange Agreement plus 5.92 processing per DR 4-10 Supplement Attachment A, pg 1, Docket EL09-009 (accepted by Co)
Line 8 Volume 4, lead-lag workpaper on weighted average payroll leads revised to remove FIT and FICA
Line 9 Data request 5-35 [22,058,766 / (49,866,235 / 365)]
Line 16, 20, and 21 Staff workpapers
Line 19 SDCL 49-1A-5
Line 21 Column g, line 21 divided by column e, line 21

Column (g):

Column e * column f

Northern States Power Company
Docket EL11-019
Tax Collections Available
Adjusted Test Year Ended December 31, 2010 ($000's)

Line	Item (a)	South Dakota Per Books (b)	Adjustments (c)	Pro Forma Collections (d)	Collections Per Day (e)	Collection Lead Days (f)	Available (g)
1	Employee FICA	$ 1,382	$ -	$ 1,382	$ 4	13.3	$ 53
2	Federal Witholding	3,322	-	3,322	9	13.2	119
3	South Dakota Sales Tax	5,736	257	5,993	16	11.8	189
4	Total	$ 10,440	$ 257	$ 10,697			$ 361

Sources:

Column (b)
lines 1 and 2: 3/7/12 email from Debra Paulson
line 3: Exhibit_(TEK-1), Schedule 2A, page 6

Column (c)
line 3: (BAM-1 Sch 2, col c, line 2 + BAM-1 Sch 2, col e, line 2) * .04

Column (d)
Column b plus column c

Column (e)
Column d / 365

Column (f)
line 1 & 2: Volume 4, lead-day workpaper on FIT & FICA weighted average payment leads
line 3: [(365 / 12) / 2] + 30.4 (1 month) - 33.76 (revenue lag) Reflects SD sales tax remittance statute.

Column (g)
Column e * column f

Northern States Power Company
Docket EL11-019
Updates
Adjusted Test Year Ended December 31, 2010 ($000's)

Exhibit___(DAJ-1)
Schedule 3
Page 1 of 1

Line	Description	South Dakota Amount
	(a)	(b)
	Materials and Supplies:	
1	13 month average ending 12/31/2011	$ 7,003
2	Less test year 13 month average	6,260
3	Difference	743
	Fuel Stocks	
4	13 month average ending 12/31/2011	$ 4,908
5	Less test year 13 month average	4,816
6	Difference	92
	Prepayments	
7	13 month average ending 12/31/2011	$ 1,053
8	Less test year 13 month average	1,122
9	Difference	(69)
	Customer Advances	
10	13 month average ending 12/31/2011	$ 345
11	Less test year 13 month average	157
12	Difference	188

SOURCES:
Column b, lines 2, 5, and 8: Workpaper P5D
Column b, lines 1, 4, and 7: DR 5-27, Attachment B, pg. 5
Column b, line 10: DR 5-28, Attachment B
Column b, line 11: Workpaper P9-2A

Northern States Power Company
Docket EL11-019
Incentive Compensation - 4/10/12 Staff Settlement Proposal
Adjusted Test Year Ended December 31, 2010 ($000's)

Exhibit___(DAJ-1)
Schedule 4
Page 1 of 1

Line	Description	South Dakota Amount
	(a)	(b)
1	Actual SD Test Year Incentive Compensation	$ 2,120,440
2	Annual Incentive Programs - Incentive Compensation Allowed	732,453
3	Corporate Officers Restricted Stock Options - Environmental - Incentive Compensation Allowed	6,037
4	Subtotal of Incentive Compensation Allowed	738,490
5	Staff Adjustment to SD Test Year Incentive Compensation ($000's)	$ (1,382)

SOURCES:
Line 1: Workpaper PF 17-2
Line 2: DR 6-19, Attachment A, 4 year average of line second from last
Line 3: 4/10/12, 7:46 a.m. email from Thomas Kramer, 4 year average of SD amount times 4/9.
Line 4: line 2 plus line 3
Line 5: line 4 minus line 1

Northern States Power Company
Docket EL11-019
Rate Case Expense
Adjusted Test Year Ended December 31, 2010

Exhibit___(MAT-1)
Schedule 1
Page 1 of 1

Line	Description (a)	Amount (b)
1	Moss & Barnett, outside Legal Fees	$ 53,247
2	Consulting Fees	45,035
3	Administrative Costs	19,480
4	SD PUC Statutory Fee	60,479
5	Current Rate Case Expense	178,241
6	Unamortized expenses from EL09-009	162,000
7	Total Rate Case Expense	340,241
8	Amortization Period (years)	3
9	Annual Rate Case Expense Amortization	113,414
10	Test Year Rate Case Expense	54,000
11	Rate Case Expense Adjustment ($000's)	59
12	Average Unamortized Rate Case Expense	170,121
13	Test Year Unamortized Rate Case Expense	243,550
14	Unamortized Rate Case Expense Rate Base Adjustment ($000's)	(73)

SOURCES:
Column b, line 1: Email from Kramer to Thurber on 4/16/12
Column b, line 2: Email from Kramer to Thurber on 4/16/12
Column b, line 3: Email from Kramer to Thurber on 4/16/12
Column b, line 4: Email from Kramer to Thurber on 4/16/12
Column b, line 5: Sum of lines 1 through 4
Column b, line 6: W/P 03-1a
Column b, line 7: Sum of lines 5 and 6
Column b, line 9: Column b, line 7 / line 8 line 7 / 3)
Column b, line 10: Volume 3, W/P O3-1a
Column b, line 11: Column b, line 9 - line 10, rounded to the nearest 1,000

Northern States Power Company
Docket EL11-019
Association Dues Adjustment
Adjusted Test Year Ended December 31, 2010

Exhibit___(MAT-1)
Schedule 2
Page 1 of 1

Line	Description (a)	NSP-MN Electric (b)	South Dakota Electric Share (c)
1	FERC Account 930.2		
2	Junior Acheivement of South Dakota	$ 30	$ (30)
3	2010 Dues for Corporate Volunteer Council-Twin Cities	500	(30)
4	3 BL Media	984	(56)
5	Association of Fundraising Professionals	128	(7)
6	Association of Fundraising Professionals and CO Non-profit association	438	(23)
7	AWEA	19,285	(1,101)
8	Becker Area Chamber of Commerce Society for Human Resources (SHRM) Tri State Manufacturer (CMMA)	510	(28)
9	Boston College/Center for Corporate Citizenship	3,542	(202)
10	Carbon Disclosure Project	5,903	(337)
11	Colorado Association of Funders	632	(36)
12	Colorado Forum LLC	3,153	(180)
13	Continental Presidents Club	475	(27)
14	Corporate Executive Board	17,923	(1,024)
15	Greater Mpls BOMA	213	(13)
16	Greater Mpls BOMA	213	(13)
17	Greater Mpls BOMA	213	(13)
18	Greater Mpls BOMA	213	(13)
19	HBA	30	(30)
20	HBA	395	(395)
21	The Minnesota Municipal Utilities Association	350	(20)
22	Hunton & Williams	10,722	(612)
23	Minnesota Council on Foundations	5,136	(293)
24	Minnesota Rural Electric Association	300	(17)
25	National Association of Manufacturers	17,674	(1,009)
26	Pennsylvania Coal Council	18	(1)
27	Pennsylvania Coal Council	825	(46)
28	Platts Global Awards Event	1,432	(82)
29	Rockefeller Philanthropy Advisors	5,903	(337)
30	Sioux Falls Homebuilders Assn.	355	(355)
31	St. Paul Chamber of Commerce	175	(10)
32	United Way Expense	285	(16)
33	United Way of America	708	(40)
34	Winrock International	180	(10)
35	Lobbying Disallowance Correction		(393)
36	Company Proposed Adjustment		(1,241)
37	Total Association Dues Disallowance ($000's)		$ (8)

SOURCES:
Column a, lines 2-34: DR 6-17, Attachment A
Column b, lines 2-34: DR 6-17, Attachment A
Column c, lines 2-34: DR 6-17, Attachment A
Column c, line 35: DR 2-20
Column c, line 36: W/P TA3-3
Column c, line 37: Sum of Column c lines 2-36

Northern States Power Company
Docket EL11-019
Advertising Adjustment
Adjusted Test Year Ended December 31, 2010

Exhibit___(MAT-1)
Schedule 3
Page 1 of 1

Line	Description	South Dakota Amount
	(a)	(b)
	Customer Service & Information Expense	
1	Company Proposed Adjustment	$ (67,809)
2	Advertising Expense Correction	(1,382)
3	Saver Switch Advertising	(4,495)
4	Total Customer Service & Information Expense ($000's)	(74)
	Administrative and General Expense	
5	Company Proposed Adjustment	(151,692)
6	Supplier Diversity Campaign	(1,705)
7	Total Administrative & General Expense ($000's)	(153)
8	Total Advertising Disallowance ($000's)	$ (227)

SOURCES:
Column b, lines 1 and 5: W/P TA2-2
Column b, line 2: Attachment A of DR 1-22
Column b, line 3: Attachment A of DR 2-18
Column b, line 4: Column b, Sum of lines 1 - 3 (rounded to nearest 1,000)
Column b, line 6: DR 1-21
Column b, line 7: Column b, Sum of lines 5 - 6 (rounded to nearest 1,000)
Column b, line 8: Column b, line 4 + line 7 (rounded to nearest 1,000)

Northern States Power Company
Docket EL11-019
South Dakota Electric Revenue Requirement
Adjusted Test Year Ended December 31, 2010 ($000's)

Exhibit___(BAM-4)
Schedule 1
Page 1 of 1

Line	Description (a)	NSP Rebuttal South Dakota Electric Adjusted 2010 Test Year (b)	NSP Originally Filed South Dakota Electric Adjusted 2010 Test Year (c)	Difference (d)
1	Average Rate Base	$ 318,891	$ 323,392	$ (4,501)
2	Adjusted Test Year Operating Income	19,456	18,915	541
3	Earned Rate of Return	6.10%	5 85%	
4	Recommended Rate of Return	8 52%	8 78%	
5	Required Operating Income	27,170	28,394	(1,224)
6	Income Deficiency (Excess)	7,714	9,479	(1,765)
7	Gross Revenue Conversion Factor	1.53846	1.53846	
8	Revenue Deficiency (Excess)	11,868	14,583	(2,715)
9	Gross Receipts Tax (at 0 0015)	18	-	
10	**Total Revenue Deficiency (Excess)**	**11,886**	**14,583**	(2,697)
11	Adjusted Test Year Revenue	157,052	157,219	(167)
12	**Revenue Requirement**	**$ 168,938**	**$ 171,802**	$ (2,864)

SOURCES:

Column b, line 1: BAM-5, Schedule 1, page 1, column d, line 37
Column b, line 2 BAM-4, Schedule 2, page 1, column d, line 27
Column b, line 3 Line 2 divided by line 1
Column b, line 4 Coyne Rebuttal Testimony, Pg 5, Table 1
Column b, line 5 Line 1 * line 4
Column b, line 6: Line 5 less line 2
Column b, line 7: Effective FIT rate / inverse + 1
Column b, line 8 Line 6 * line 7
Column b, line 9 Line 8 * 0 0015
Column b, line 10 Line 8 plus line 9
Column b, line 11: BAM-4, Schedule 2, page 1, column d, line 2
Column b, line 12: Line 11 plus line 10

Column c, line 1 Statement N, page 11 of 12, line 7, column SD Retail Electric
Column c, line 2. Statement N, page 11 of 12, line 6, column SD Retail Electric
Column c, line 3. Line 2 divided by line 1
Column c, line 4: Statement N, page 11 of 12, line 5, column Weighted Cost
Column c, line 5: Statement N, page 11 of 12, line 15, column SD Retail Electric
Column c, line 6. Statement N, page 11 of 12, line 17, column SD Retail Electric
Column c, line 8. Statement N, page 11 of 12, line 19, column SD Retail Electric
Column c, line 10: Line 8 plus line 9
Column c, line 11 Statement N, page 11 of 12, line 20, column SD Retail Electric
Column c, line 12 Line 10 plus line 11
Column d. Column b less column c

Northern States Power Company
Docket EL11-019
SD Operating Income Statement With Known and Measurable Adjustments and Revenue Adjustment
Adjusted Test Year Ended December 31, 2010 ($000's)

Exhibit___(BAM-4)
Schedule 2
Page 1 of 1

Line No.	Description	South Dakota Per Books	Total Staff Adjustments	Adjusted Test Year	Revenue Adjustment	Adjusted Test Year with Revenue Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1	OPERATING REVENUES					
2	Retail Revenue	$ 156,951	$ 101	$ 157,052	$ 11,886	$ 168,938
3	Other Electric Operating Revenue	39,152	(285)	38,867		38,867
4	**TOTAL OPERATING REVENUES**	196,103	(184)	195,919	11,886	207,805
5	OPERATING EXPENSES					
6	Operation and Maintenance					
7	Fuel & Purchased Energy	80,110	(10,502)	69,608		69,608
8	Power Production Expense	40,130	296	40,426		40,426
9	Transmission Expense	9,757	(303)	9,454		9,454
10	Distribution Expense	6,533	(156)	6,377		6,377
11	Customer Accounting Expense	3,996	-	3,996		3,996
12	Customer Service and Information Expense	492	(276)	216		216
13	Sales, Econ Dvlp & Other Expenses	3	50	53		53
14	Administration and General Expense	12,482	(884)	11,598		11,598
15	Other	-	-	-		-
16	Total Operation and Maintenance	153,503	(11,775)	141,728	-	141,728
17	Depreciation and Amortization	19,446	(1,408)	18,038		18,038
18	Taxes:					
19	Property Taxes	5,560	849	6,409		6,409
20	Deferred Income Taxes and Investment Tax Credit	19,226	(6,454)	12,772		12,772
21	South Dakota Gross Receipts Tax	-	-	-	18	18
22	Payroll & Other Taxes	1,671	(1)	1,670		1,670
23	Federal Income Taxes	(13,970)	9,816	(4,154)	4,154	-
24	Other Taxes	-	-	-		-
25	Total Taxes	12,487	4,210	16,697	4,172	20,869
26	**TOTAL OPERATING EXPENSES**	185,436	(8,973)	176,463	4,172	180,635
27	**OPERATING INCOME**	$ 10,667	$ 8,789	$ 19,456	$ 7,714	$ 27,170
28	Rate Base	287,541		$ 318,891		$ 318,891
29	Earned Rate of Return	3 71%		6 10%		8 52%
30	NSP Rebuttal Proposed Rate of Return			8 52%		8 52%

SOURCES:

Line 4: Sum of lines 2 through 3
Line 16 Sum of lines 7 through 15
Line 25 Sum of lines 19 through 24
Line 26 Sum of lines 16, 17 and 25
Line 27 Line 4 less line 26
Line 28. BAM-5, Schedule 1, column d, line 37
Line 29: Line 27 / line 28
Line 30: Coyne Rebuttal Testimony, pg. 5, Table 1
Column b. BAM-4, Schedule 3, column b

Column c. BAM-4, Schedule 3, page 6, column ay
Column d: Column b plus column c

Column e, line 2 BAM-4, Schedule 1, column b, line 10
Column e, line 21 BAM-4, Schedule 1, column b, line 9
Column e, line 23 BAM-4, Schedule 1, column b, line 8 less BAM-4, Schedule 1, column b, line 6
Column f: Column d plus column e

Northern States Power Company
Docket EL11-019
South Dakota Electric Operating Income Statement With Known and Measurable Adjustments
Adjusted Test Year Ended December 31, 2010 ($000's)

Exhibit___(BAM-4)
Schedule 3
Page 1 of 7

Line No	Description (a)	South Dakota Per Books (b)	Weather Normalization (c)	Fuel Lag (d)	Fuel Recovery Timing (e)	Incentive Compensation (f)	Vegetation Management (g)	Storm Damage (h)	Claims & Injury Compensation (i)	Fuel Expense Write-Off (j)	Advertising (k)
1	OPERATING REVENUES:										
2	Retail Revenue	$ 156,951	$ (1,447)	$ (407)	$ 2,635						
3	Other Electric Operating Revenue	39,152									
4	**TOTAL OPERATING REVENUES**	196,103	(1,447)	(407)	2,635	-	-	-	-	-	-
5	OPERATING EXPENSES:										
6	Operation and Maintenance										
7	Fuel & Purchased Energy	80,110	(488)	(407)						(9,607)	
8	Power Production Expense	40,130									
9	Transmission Expense	9,757					(10)				
10	Distribution Expense	6,533					(35)	(121)			
11	Customer Accounting Expense	3,996									
12	Customer Service and Information Expense	492									(74)
13	Sales, Econ Dvlp & Other Expenses	3									
14	Administration and General Expense	12,482				(1,382)			(6)		(153)
15	Other										
16	Total Operation and Maintenance	153,503	(488)	(407)	-	(1,382)	(45)	(121)	(6)	(9,607)	(227)
17	Depreciation and Amortization	19,446									
18	Taxes:										
19	Property Taxes	5,560									
20	Deferred Income Taxes and Investment Tax Credit	19,226									
21	South Dakota Gross Receipts Tax	-									
22	Payroll & Other Taxes	1,671									
23	Federal Income Taxes	(13,970)	(336)	-	922	484	16	42	2	3,362	79
24	Other Taxes										
25	Total Taxes	12,487	(336)	-	922	484	16	42	2	3,362	79
26	**TOTAL OPERATING EXPENSES**	185,436	(824)	(407)	922	(898)	(29)	(79)	(4)	(6,245)	(148)
27	**OPERATING INCOME**	$ 10,667	(623)	-	1,713	898	29	79	4	6,245	148

Adjusted Test Year Ended December 31, 2010 ($000's)

Line No.	Description (a)	Economic Development (l)	Interest on Customer Deposits (m)	Association Dues (n)	Donations (o)	SFAS 106 Pay Go (p)	Rate Case Expense (q)	Noble Wind (r)	Monti LCM/EPU (s)	PI Life Extension (t)	King Mercury (u)
1	OPERATING REVENUES:										
2	Retail Revenue										
3	Other Electric Operating Revenue										
4	**TOTAL OPERATING REVENUES**	-	-	-	-	-	-	-	-	-	-
5	OPERATING EXPENSES:										
6	Operation and Maintenance										
7	Fuel & Purchased Energy										
8	Power Production Expense										
9	Transmission Expense										
10	Distribution Expense										
11	Customer Accounting Expense										
12	Customer Service and Information Expense										
13	Sales, Econ Dvlp & Other Expenses	50									
14	Administration and General Expense		1	(8)		215					
15	Other										
16	Total Operation and Maintenance	50	1	(8)	-	215	-	-	-	-	-
17	Depreciation and Amortization				-		59	1,006	322	188	6
18	Taxes										
19	Property Taxes							271	70	51	2
20	Deferred Income Taxes and Investment Tax Credit					46		(4,744)	2,475	326	(37)
21	South Dakota Gross Receipts Tax										
22	Payroll & Other Taxes										
23	Federal Income Taxes	(18)	-	3		(115)	(21)	3,474	(2,233)	(379)	28
24	Other Taxes										
25	Total Taxes	(18)	-	3	-	(69)	(21)	(999)	312	(2)	(7)
26	**TOTAL OPERATING EXPENSES**	32	1	(5)	-	146	38	7	634	186	(1)
27	**OPERATING INCOME**	(32)	(1)	5	-	(146)	(38)	(7)	(634)	(186)	1

Northern States Power Company
Docket EL11-019
South Dakota Electric Operating Income Statement With Known and Measurable Adjustments
Adjusted Test Year Ended December 31, 2010 ($000's)

Line No.	Description (a)	Merricourt (v)	Steam Remaining Life (w)	Other Prod Remaining Life (x)	Bonus Tax Depreciation (y)	Net Operating Loss (z)	Union Wage Adjustment (aa)	Non-Union Wage Adjustment (ab)	Margin Sharing (ac)	Wholesale Billing (ad)	Foundation Administration Costs (ae)
1	OPERATING REVENUES:										
2	Retail Revenue										
3	Other Electric Operating Revenue								(135)		
4	**TOTAL OPERATING REVENUES**	-	-	-	-	-	-	-	(135)	-	-
5	OPERATING EXPENSES										
6	Operation and Maintenance:										
7	Fuel & Purchased Energy										
8	Power Production Expense										
9	Transmission Expense										
10	Distribution Expense										
11	Customer Accounting Expense										
12	Customer Service and Information Expense										
13	Sales, Econ Dvlp & Other Expenses										
14	Administration and General Expense						161	277		(10)	(21)
15	Other										
16	Total Operation and Maintenance	-	-	-	-	-	161	277	-	(10)	(21)
17	Depreciation and Amortization		(525)	108							
18	Taxes										
19	Property Taxes										
20	Deferred Income Taxes and Investment Tax Credit	10	200	(42)	(3,705)	(1,065)					
21	South Dakota Gross Receipts Tax										
22	Payroll & Other Taxes										(1)
23	Federal Income Taxes	(9)	-	-	3,173	943	(56)	(97)	(47)	4	8
24	Other Taxes										
25	Total Taxes	1	200	(42)	(532)	(122)	(56)	(97)	(47)	4	7
26	**TOTAL OPERATING EXPENSES**	1	(325)	66	(532)	(122)	105	180	(47)	(6)	(14)
27	**OPERATING INCOME**	(1)	325	(66)	532	122	(105)	(180)	(88)	6	14

Exhibit SPS-Staff 7-20 (SUPP1)
Page 68 of 78

Adjusted Test Year Ended December 31, 2010 ($000's)

Line No	Description (a)	Employee Expense Reduction (af)	Pension and Insurance (ag)	Weather Normalized Allocator (ah)	Rider Removal (ai)	Rounding (aj)	Fox Lake Transmission Assets (ak)	Fines (al)	Property Tax Update (am)	Aviation Expense (an)
1	OPERATING REVENUES									
2	Retail Revenue				$ (680)					
3	Other Electric Operating Revenue			82						
4	**TOTAL OPERATING REVENUES**	-	-	82	(680)	-	-	-	-	-
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy									
8	Power Production Expense			296						
9	Transmission Expense			(1)						
10	Distribution Expense									
11	Customer Accounting Expense									
12	Customer Service and Information Expense									
13	Sales, Econ Dvlp & Other Expenses									
14	Administration and General Expense	(25)	204					(1)		(64)
15	Other									
16	Total Operation and Maintenance	(25)	204	295	-	-	-	(1)	-	(64)
17	Depreciation and Amortization				(636)		(23)			
18	Taxes:									
19	Property Taxes				(2)		(8)		462	
20	Deferred Income Taxes and Investment Tax Credit				(123)		(13)			
21	South Dakota Gross Receipts Tax									
22	Payroll & Other Taxes									
23	Federal Income Taxes	9	(71)	(75)	79	-	22		(162)	22
24	Other Taxes									
25	Total Taxes	9	(71)	(75)	(46)	-	1	-	300	22
26	**TOTAL OPERATING EXPENSES**	(16)	133	220	(682)	-	(22)	(1)	300	(42)
27	**OPERATING INCOME**	16	(133)	(138)	2	-	22	1	(300)	42

Adjusted Test Year Ended December 31, 2010 ($000's)

Line No	Description	Economic Development Labor	Energy Efficiency	Interest Sync	Schedule 26 Expenses and Revenues	Depreciation to Reflect 2012 Rates	Executive Foreign Travel Expenses	Gain on Sale of Emission Allowances	Monticello No Single Event Capital Project
	(a)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)
1	OPERATING REVENUES								
2	Retail Revenue								
3	Other Electric Operating Revenue				(232)				
4	**TOTAL OPERATING REVENUES**	-	-	-	(232)	-	-	-	-
5	OPERATING EXPENSES:								
6	Operation and Maintenance:								
7	Fuel & Purchased Energy								
8	Power Production Expense								
9	Transmission Expense				(292)				
10	Distribution Expense								
11	Customer Accounting Expense								
12	Customer Service and Information Expense		(202)						
13	Sales, Econ Dvlp & Other Expenses								
14	Administration and General Expense	(43)	(28)				(1)		
15	Other								
16	Total Operation and Maintenance	(43)	(230)	-	(292)	-	(1)	-	-
17	Depreciation and Amortization					(2,273)		2	16
18	Taxes:								
19	Property Taxes								3
20	Deferred Income Taxes and Investment Tax Credit								218
21	South Dakota Gross Receipts Tax								
22	Payroll & Other Taxes								
23	Federal Income Taxes	15	81	(196)	21	796		(1)	(191)
24	Other Taxes								
25	Total Taxes	15	81	(196)	21	796	-	(1)	30
26	**TOTAL OPERATING EXPENSES**	(28)	(149)	(196)	(271)	(1,477)	(1)	1	46
27	**OPERATING INCOME**	28	149	196	39	1,477	1	(1)	(46)

Northern States Power Company
Docket EL11-019
South Dakota Electric Operating Income Statement With Known and Measurable Adjustments
Adjusted Test Year Ended December 31, 2010 ($000's)

Line No	Description	Depreciation Annualization	Production Tax Credits	Subtotal Staff Adjustments	Adjusted Test Year
	(a)	(aw)	(ax)	(ay)	(az)
1	OPERATING REVENUES.				
2	Retail Revenue			$ 101	$ 157,052
3	Other Electric Operating Revenue			(285)	38,867
4	**TOTAL OPERATING REVENUES**	-	-	(184)	195,919
5	OPERATING EXPENSES:				
6	Operation and Maintenance				
7	Fuel & Purchased Energy			(10,502)	69,608
8	Power Production Expense			296	40,426
9	Transmission Expense			(303)	9,454
10	Distribution Expense			(156)	6,377
11	Customer Accounting Expense			-	3,996
12	Customer Service and Information Expense			(276)	216
13	Sales, Econ Dvlp & Other Expenses			50	53
14	Administration and General Expense			(884)	11,598
15	Other			-	-
16	Total Operation and Maintenance	-	-	(11,775)	141,728
17	Depreciation and Amortization	342		(1,408)	18,038
18	Taxes:				
19	Property Taxes			849	6,409
20	Deferred Income Taxes and Investment Tax Credit			(6,454)	12,772
21	South Dakota Gross Receipts Tax			-	-
22	Payroll & Other Taxes			(1)	1,670
23	Federal Income Taxes	(120)	358	9,816	(4,154)
24	Other Taxes			-	-
25	Total Taxes	(120)	358	4,210	16,697
26	**TOTAL OPERATING EXPENSES**	222	358	(8,973)	176,463
27	**OPERATING INCOME**	(222)	(358)	$ 8,789	$ 19,456

Northern States Power Company
Docket EL11-019
South Dakota Electric Operating Income Statement With Known and Meaurable Adjustments
Adjusted Test Year Ended December 31, 2010 ($000's)

SOURCES:

Line 4:	Sum of lines 2 through 3
Line 16:	Sum of lines 7 through 15
Line 25:	Sum of lines 19 through 24
Line 26:	Sum of lines 16, 17, and 25
Line 27:	Line 4 less line 26

Northern States Power Company
Docket EL11-019
South Dakota Average Rate Base with Known and Measurable Adjustments
Adjusted Test Year Ending December 31, 2010 ($000's)

Exhibit___(BAM-5)
Schedule 1
Page 1 of 1

Line No.	Description	South Dakota Test Year Average Per Books	Total Pro Forma Adjustments	South Dakota Pro Forma Rate Base
	(a)	(b)	(c)	(d)
1	Electric Plant as Booked			
2	Production	$ 394,510	$ 33,023	$ 427,533
3	Transmission	97,917	(1,584)	96,333
4	Distribution	180,529	-	180,529
5	General	17,445	-	17,445
6	Common	23,970	-	23,970
7	Total Plant in Service	714,371	31,439	745,810
8	Reserve for Depreciation			
9	Production	236,566	299	236,865
10	Transmission	32,575	(253)	32,322
11	Distribution	72,024	(850)	71,174
12	General	6,866	-	6,866
13	Common	14,938	-	14,938
14	Total Reserve for Depreciation	362,969	(804)	362,165
15	TOTAL NET ELECTRIC PLANT IN SERVICE	351,402	32,243	383,645
16	Additions to Rate Base:			
17	Cash Working Capital	(2,794)	(245)	(3,039)
18	Tax Collections Available	-	(373)	(373)
19	Material and Supplies	6,260	743	7,003
20	Fuel Inventory	4,816	92	4,908
21	Prepayments	1,122	(69)	1,053
22	Nuclear Outage - Change of Accounting	3,090	-	3,090
23	SD Private Fuel Amortization	933	(428)	505
24	Rate Case Expense Amortization	244	(73)	171
25	SD AFUDC Amortization	4,715	-	4,715
26	Other Working Capital	266	-	266
27	Other	-	-	-
28	TOTAL ADDITIONS TO RATE BASE	18,652	(353)	18,299
29	Deductions to Rate Base:			
30	Accumulated Deferred Income Taxes	75,503	4,336	79,839
31	Non-Plant Assets and Liabilities	6,495	(3,892)	2,603
32	Interest on Customer Deposits	156	-	156
33	Customer Advances	157	188	345
34	SD SO2 Emission Allowance Sales Amortization	202	(92)	110
35	Other	-	-	-
36	TOTAL DEDUCTIONS TO RATE BASE	82,513	540	83,053
37	**TOTAL SOUTH DAKOTA RATE BASE**	**$ 287,541**	**$ 31,350**	**$ 318,891**

Sources:

Line 7: Sum of lines 2 through 6
Line 14: Sum of lines 9 through 13
Line 15: Line 7 less line 14
Line 28: Sum of lines 17 through 27
Line 36: Sum of lines 30 through 35

Line 37: Line 15 plus line 28 less line 36
Column b: BAM-5, Schedule 2, page 1, column b
Column c: BAM-5, Schedule 2, page 3, column w
Column d: column b plus column c

Northern States Power Company
Docket EL11-019
South Dakota Average Rate Base with Known and Measurable Adjustments
Adjusted Test Year Ending December 31, 2010 ($000's)

Exhibit___(BAM-5)
Schedule 2
Page 1 of 4

Line No.	Description (a)	South Dakota Test Year Average Per Books (b)	SFAS 106 Pay Go (c)	Noble Wind (d)	Monti LCM/EPU (e)	PI Life Extension (f)	King Mercury (g)	Merricourt (h)	Steam Remaining Life (i)	Other Prod Remaining Life (j)
1	Electric Plant as Booked									
2	Production	$394,510		22,050	6,156	4,280	142			
3	Transmission	97,917								
4	Distribution	180,529								
5	General	17,445								
6	Common	23,970								
7	Total Plant in Service	714,371	-	22,050	6,156	4,280	142	-	-	-
8	Reserve for Depreciation									
9	Production	236,566		565	(173)	90	3		(263)	54
10	Transmission	32,575								
11	Distribution	72,024								
12	General	6,866								
13	Common	14,938								
14	Total Reserve for Depreciation	362,969	-	565	(173)	90	3	-	(263)	54
15	TOTAL NET ELECTRIC PLANT IN SERVICE	351,402	-	21,485	6,329	4,190	139	-	263	(54)
16	Additions to Rate Base									
17	Cash Working Capital	(2,794)								
18	Tax Collections Available	-								
19	Material and Supplies	6,260								
20	Fuel Inventory	4,816								
21	Prepayments	1,122								
22	Nuclear Outage Amortization	3,090								
23	SD Private Fuel Amortization	933								
24	Rate Case Expense Amortization	244								
25	SD AFUDC Amortization	4,715								
26	Other Working Capital	266								
27	Other	-								
28	TOTAL ADDITIONS TO RATE BASE	18,652	-	-	-	-	-	-	-	-
29	Deductions to Rate Base:									
30	Accumulated Deferred Income Taxes	75,503	1,577	3,323	1,181	561	19	14	100	(21)
31	Non-Plant Assets and Liabilities	6,495	(3,892)							
32	Interest on Customer Deposits	156								
33	Customer Advances	157								
34	SD SO2 Emission Allowance Sales Amortization	202								
35	Other									
36	TOTAL DEDUCTIONS TO RATE BASE	82,513	(2,315)	3,323	1,181	561	19	14	100	(21)
37	TOTAL SOUTH DAKOTA RATE BASE	$ 287,541	2,315	18,162	5,148	3,629	120	(14)	163	(33)

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Line No.	Description	Bonus Tax Depreciation	Net Operating Loss	Chisago Transmission Line	Income Statement (CWC)	Fox Lake Transmission Assets	EL09-009 Amortizations	Depreciation to Reflect 2012 Rates	Rate Case Expense
	(a)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
1	Electric Plant as Booked								
2	Production								
3	Transmission			(658)		(922)			
4	Distribution								
5	General								
6	Common								
7	Total Plant in Service	-	-	(658)	-	(922)	-	-	-
8	Reserve for Depreciation								
9	Production							(148)	
10	Transmission			(13)		(101)		(139)	
11	Distribution							(850)	
12	General								
13	Common								
14	Total Reserve for Depreciation	-	-	(13)	-	(101)	-	(1,137)	-
15	TOTAL NET ELECTRIC PLANT IN SERVICE	-	-	(645)	-	(821)	-	1,137	-
16	Additions to Rate Base:								
17	Cash Working Capital				(245)				
18	Tax Collections Available				(373)				
19	Material and Supplies								
20	Fuel Inventory								
21	Prepayments								
22	Nuclear Outage Amortization								
23	SD Private Fuel Amortization						(428)		
24	Rate Case Expense Amortization								(73)
25	SD AFUDC Amortization								
26	Other Working Capital								
27	Other								
28	TOTAL ADDITIONS TO RATE BASE	-	-	-	(618)	-	(428)	-	(73)
29	Deductions to Rate Base:								
30	Accumulated Deferred Income Taxes	(1,853)	(532)	(35)		(106)			
31	Non-Plant Assets and Liabilities								
32	Interest on Customer Deposits								
33	Customer Advances								
34	SD SO2 Emission Allowance Sales Amortization						(92)		
35	Other								
36	TOTAL DEDUCTIONS TO RATE BASE	(1,853)	(532)	(35)	-	(106)	(92)	-	-
37	**TOTAL SOUTH DAKOTA RATE BASE**	**1,853**	**532**	**(610)**	**(618)**	**(715)**	**(336)**	**1,137**	**(73)**

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Line No.	Description (a)	Updates (s)	Monticello No Single Event Capital Project (t)	Weather Normalized Allocator (u)	Depreciation Annualization (v)	Total Staff Adjustments (w)	Total Staff South Dakota Rate Base (x)
1	Electric Plant as Booked						
2	Production		302	93		$ 33,023	$ 427,533
3	Transmission			(4)		(1,584)	96,333
4	Distribution					-	180,529
5	General					-	17,445
6	Common					-	23,970
7	Total Plant in Service	-	302	89	-	31,439	745,810
8	Reserve for Depreciation						
9	Production		-		171	299	236,865
10	Transmission					(253)	32,322
11	Distribution					(850)	71,174
12	General					-	6,866
13	Common					-	14,938
14	Total Reserve for Depreciation	-	-	-	171	(804)	362,165
15	TOTAL NET ELECTRIC PLANT IN SERVICE	-	302	89	(171)	32,243	383,645
16	Additions to Rate Base						
17	Cash Working Capital					(245)	(3,039)
18	Tax Collections Available					(373)	(373)
19	Material and Supplies	743				743	7,003
20	Fuel Inventory	92				92	4,908
21	Prepayments	(69)				(69)	1,053
22	Nuclear Outage Amortization					-	3,090
23	SD Private Fuel Amortization					(428)	505
24	Rate Case Expense Amortization					(73)	171
25	SD AFUDC Amortization					-	4,715
26	Other Working Capital					-	266
27	Other					-	-
28	TOTAL ADDITIONS TO RATE BASE	766	-	-	-	(353)	18,299
29	Deductions to Rate Base						
30	Accumulated Deferred Income Taxes		108			4,336	79,839
31	Non-Plant Assets and Liabilities					(3,892)	2,603
32	Interest on Customer Deposits					-	156
33	Customer Advances	188				188	345
34	SD SO2 Emission Allowance Sales Amortization					(92)	110
35	Other					-	-
36	TOTAL DEDUCTIONS TO RATE BASE	188	108	-	-	540	83,053
37	TOTAL SOUTH DAKOTA RATE BASE	578	194	89	(171)	31,350	$ 318,891

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Exhibit___(BAM-5)
Schedule 2
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Sources

Line 7: Sum of lines 2 through 6
Line 14: Sum of lines 9 through 13
Line 15: Line 7 less line 14
Line 28: Sum of lines 17 through 27
Line 36: Sum of lines 30 through 35
Line 37: Line 15 plus 28 less line 36

Column b, line 2-6, 9-13, 17-27, 30-35: Exhibit_(TEK-1), Schedule 6a, pg 1, Column (1)

CERTIFICATE OF SERVICE

I hereby certify on this 8th day of May, 2012, a true and correct copy of the foregoing documents, *Joint Motion for Approval of Settlement Stipulation; Settlement Stipulation; and Staff Memorandum,* was served through electronic format, upon the following:

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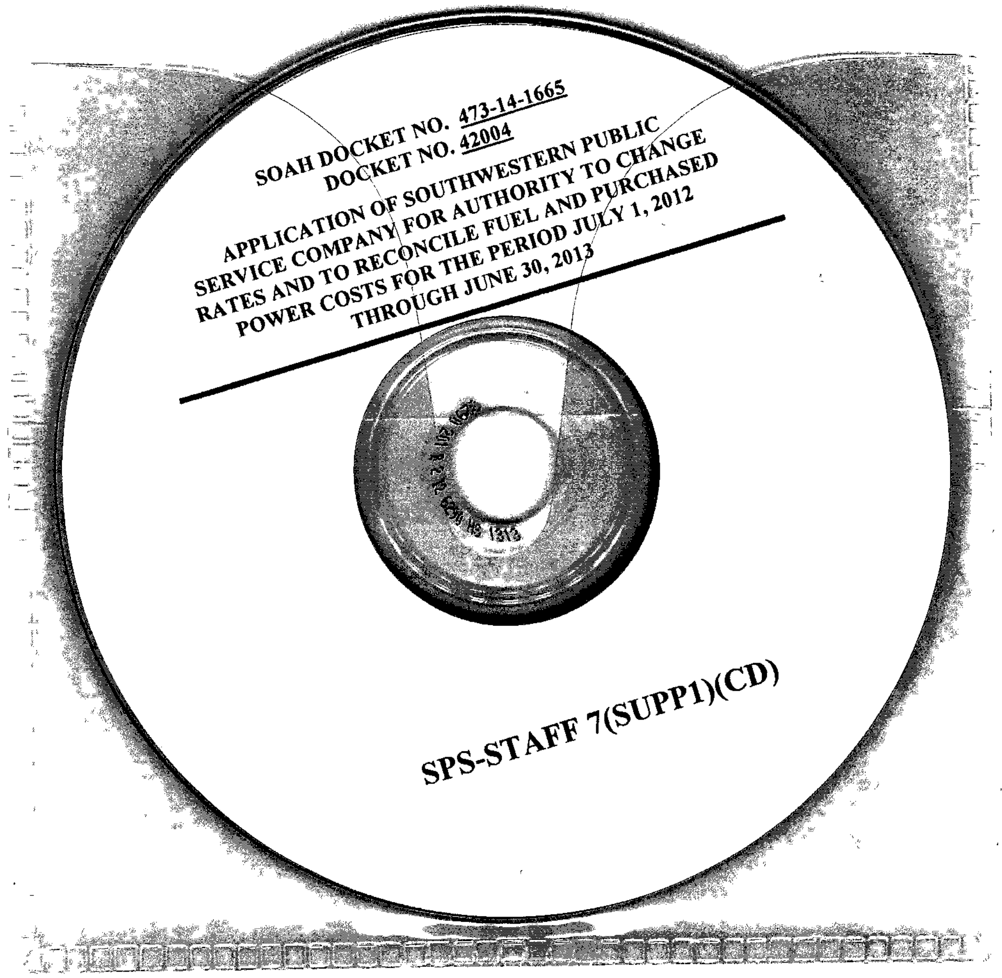
SOAH DOCKET NO. 473-14-1665
DOCKET NO. 42004
APPLICATION OF SOUTHWESTERN PUBLIC
SERVICE COMPANY FOR AUTHORITY TO CHANGE
RATES AND TO RECONCILE FUEL AND PURCHASED
POWER COSTS FOR THE PERIOD JULY 1, 2012
THROUGH JUNE 30, 2013
SPS-STAFF 7(SUPP1)(CD)