



414 Nicollet Mall  
Minneapolis, Minnesota 55401

March 3, 2014

—VIA ELECTRONIC FILING—

Burl W. Haar  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
St. Paul, Minnesota 55101

RE: PETITION AND COMPLIANCE FILING  
STATE ENERGY POLICY RIDER  
DOCKET NO. E,G002/M-14-\_\_\_\_\_

Dear Dr. Haar:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed Petition and Compliance filing for approval of our July 2014-June 2015 State Energy Policy (SEP) Rider natural gas adjustment factor and Electric SEP true-up through December 2013.

Pursuant to Minn. Stat. § 216.17, subd. 3, we have electronically filed this document, and served copies on the parties on the attached service lists.

If you have any questions regarding this filing please contact Rebecca Eilers at [rebecca.d.eilers@xcelenergy.com](mailto:rebecca.d.eilers@xcelenergy.com) or (612) 330-5570, or me at (612) 330-7529 or [paul.lehman@xcelenergy.com](mailto:paul.lehman@xcelenergy.com).

Sincerely,

/s/

PAUL J LEHMAN  
MANAGER, REGULATORY COMPLIANCE AND FILINGS

Enclosures

c: Service List

**STATE OF MINNESOTA  
BEFORE THE  
MINNESOTA PUBLIC UTILITIES COMMISSION**

Beverly Jones Heydinger  
David Boyd  
Dan Lipschultz  
Phyllis A. Reha  
Betsy Wergin

Chair  
Commissioner  
Commissioner  
Commissioner  
Commissioner

IN THE MATTER OF THE PETITION OF  
NORTHERN STATES POWER COMPANY  
FOR APPROVAL OF A MODIFICATION  
TO OUR NATURAL GAS SEP TARIFF  
RATE, 2014 PROJECT ELIGIBILITY, 2014  
SEP ADJUSTMENT FACTOR, AND 2013  
SEP COMPLIANCE FILING

DOCKET NO. E,G002/M-14-\_\_\_

**PETITION AND  
COMPLIANCE FILING**

**OVERVIEW**

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Petition requesting approval of our 2014 natural gas State Energy Policy (SEP) Rate Rider factor. We do not propose to change the electric SEP rate factor which was set to zero effective January 1, 2014.<sup>1</sup> In addition, we are submitting our 2013 Annual SEP compliance filing including the calculation of the preliminary 2013 true-up of costs and revenues recorded in the SEP tracker account.

We propose a 2014 natural gas SEP rate factor for the 12 month period of July 1, 2014 – June 30, 2015 as follows:

- A SEP rate of \$0.002478 per therm applied to Minnesota natural gas retail customers for the recovery of about \$2.30 million.

Table 1 below shows our 2014 SEP rate factor and overall revenue requirements compared to our 2013 SEP rate factor and revenue requirements. The natural gas revenue requirement has decreased slightly from 2013 to 2014.

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<sup>1</sup> Approved by the Commission's December 11, 2013 Order in Docket No. E002/M-13-959.

| <b>Table 1</b>                |             |             |
|-------------------------------|-------------|-------------|
| <b>Rate Factor Comparison</b> |             |             |
|                               | 2013        | 2014        |
| <b>Gas</b>                    | Approved    | Forecast    |
| Revenue Requirement           | \$2,374,969 | \$2,296,273 |
| Gas Rate/therm                | 0.002736    | 0.002478    |

Historically, the three primary components of our SEP rider factor have been:

1. Expenses for the state Reliability Administrator (RA) and the development of State Building Guidelines (SBG) for the construction of new public facilities;
2. Expenses associated with the Company's natural gas Cast Iron Pipe Replacement program. These costs are only included in the rate factor determination applied to our natural gas use customers; and
3. Mandated payments to the Prairie Island Indian Community in conjunction with the Company's Prairie Island nuclear generating facility.

This year's filing continues to reflect items 1 and 2 above, but as discussed in Docket No. E002/M-13-959, we have proposed to roll revenue requirements associated with item 3 into base rates in our pending rate case in Docket No. E002/GR-13-868. We have not included revenue requirements relating to mandated payments to the Prairie Island Indian Community in this Petition.

## **I. DESCRIPTION OF FILING**

We provide the following information in this filing:

- Background Information
- SEP Eligible Expenses
- 2014 Natural Gas SEP Rate Factor
- 2013 SEP True-Up
- Carbon Offsets

This filing also includes our proposed revision to the appropriate tariff sheet and proposed customer bill language. (See Attachment A1.)

In addition, we are providing our 24-month forecast of SEP costs and rate factors applicable to all customers, including demand billed Commercial and Industrial customers under this rider. (See Attachment A2.)

As discussed in Docket No. E002/M-13-959, we also provide the 2013 electric SEP tracker carry-over balance which we propose to net against any interim rate refund at the conclusion of the currently pending electric rate case.

We submit this filing is in accordance with the following statutory and rule provisions:

- Minn. Stat. § 16B.325 (Sustainable Building Guidelines)
- Minn. Stat. § 216B.16, Subd. 1 (Rate Change Notice)
- Minn. Stat. § 216B.1637 (Recovery of Certain Greenhouse Gas Infrastructure Costs)
- Minn. Stat. § 216B.1645, Subd. 4 (Settlement with Mdewakanton Dakota Tribal Council at Prairie Island)
- Minn. Stat. § 216C.052, Subd. 2 (Reliability Administrator)<sup>2</sup>
- Minn. R. 7829.1300 (Miscellaneous Tariff Filings)
- Minn. R. 7829.0100 (Definitions)

## **II. SUMMARY OF FILING**

Pursuant to Minn. R. 7829.1300, subp. 1, a one-paragraph summary of the filing accompanies this Petition.

## **III. SERVICE ON OTHER PARTIES**

Pursuant to Minn. R. 7829.1300, subp. 2, Xcel Energy will serve a summary of the filing on all parties on the Xcel Energy miscellaneous natural gas and electric service list and the service list from our 2013 SEP Rider filing.<sup>3</sup>

## **IV. GENERAL FILING INFORMATION**

Pursuant to Minn. R. 7829.1300, subp. 3, the Company provides the following information.

### **A. Name, Address, and Telephone Number of Utility**

Northern States Power Company, doing business as  
Xcel Energy  
414 Nicollet Mall  
Minneapolis, MN 55401  
(612) 330-5500

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<sup>2</sup> Repealed by 2011 Minn. Laws Ch. 97 § 34.

<sup>3</sup> Docket No. E,G002/M-13-161.

**B. Name, Address, and Telephone Number of Utility Attorney**

Alison Archer  
Assistant General Counsel  
Xcel Energy Services Inc.  
414 Nicollet Mall – 5<sup>th</sup> Floor  
Minneapolis, MN 55401  
(612) 215-4662

**C. Date of Filing and Proposed Effective Date of Rates**

The date of this filing is March 3, 2014. The Company proposes the 2014 SEP rate factor be included in the Resource Adjustment line on the Company's retail natural gas billing rates effective July 1, 2014.

**D. Statutes Controlling Schedule for Processing the Filing**

The tariff change proposed in this Petition falls within the definition of a "Miscellaneous Tariff Filing" under Minn. R. 7829.0100, subp. 11, because no determination of Xcel Energy's general revenue requirement is necessary. Pursuant to Minn. R. 7829.1400, initial comments on a miscellaneous tariff filing are due within 30 days of filing, with replies due 10 days thereafter.

**E. Utility Employee Responsible for Filing**

Paul J Lehman  
Manager, Regulatory Compliance and Filings  
Xcel Energy Services Inc.  
414 Nicollet Mall – 7<sup>th</sup> Floor  
Minneapolis, Minnesota 55401  
(612) 330-7529

**V. BACKGROUND INFORMATION**

The Commission first established the SEP Rate Rider and approved our recovery of eligible RA/SBG and Prairie Island expenses in its April 6, 2004 ORDER APPROVING STATE ENERGY POLICY RIDER, AS MODIFIED in Docket No. E,G002/M-03-1544.

The Commission approved recovery of our costs associated with the replacement of remaining natural gas cast iron pipe on our system through the SEP Rider in its November 25, 2008 ORDER ACCEPTING AND MODIFYING PETITION REGARDING

STATE ENERGY POLICY RIDER in Docket No. E,G002/M-08-261 (November 25<sup>th</sup> Order).

The Commission subsequently directed the Company to provide the following information in future annual filings:<sup>4</sup>

- A comparison by month for the past twelve months of actual electric and natural gas costs versus forecasted costs.
- A discussion of reasons for deviations from budgeted amounts (both higher and lower).
- Specific cast iron project costs and related information.
- Updated SEP Tracker schedules that identify beginning balances, current period transactions, and subsequent ending balances.

We provide a bridging schedule (see Attachment F) of our most recent natural gas rate case, and we confirm that our calculations in this filing reflect the rate of return approved by the Commission in that case.<sup>5</sup>

## **VI. SEP ELIGIBLE EXPENSES**

### **A. Reliability Administrator and Sustainable Building Guidelines**

#### *1. Reliability Administrator (RA)*

RA costs are related to the expenses incurred by the Minnesota Department of Commerce, Division of Energy Resources, for services to the Commission and the public on reliability issues and other special proceedings, analysis, or projects.<sup>6</sup>

#### *2. Sustainable Building Guidelines (SBG)*

SBG costs result from the development of guidelines for the design of all new state buildings as defined in Minn. Stat. § 16B.325, with responsibility for the design guidelines shared by the Minnesota Department of Commerce, Division of Energy Resources and the Minnesota Department of Administration.

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<sup>4</sup> Order dated September 23, 2010, Docket No. E,G002/M-10-210 (September 23<sup>rd</sup> Order).

<sup>5</sup> Docket No. G002/GR-09-1153.

<sup>6</sup> Minn. Stat. § 216C.052 was repealed pursuant to 2011 Minn. Laws Ch. 97 § 34. On July 2, 2008 in Docket No. E,G002/M-08-261, the Department filed Comments that addressed the then-expiration of Minn. Stat. § 216C.052 subd. 3 in our 2008 SEP Petition, stating that the Company could continue to charge customers RA/SBG costs, as long as billing continued pursuant to the legislation. Similarly, in the present case, as the Company has continued to receive and pay RA/SBG invoices jointly from the Minnesota Department of Commerce and the Commission, we have included them in our proposed 2013 SEP Rider Adjustment Factors.

## **B. Greenhouse Gas Infrastructure Costs**

In its November 25<sup>th</sup> Order, the Commission approved our proposed recovery of costs associated with replacement of cast iron pipe through the natural gas SEP rate factor, pursuant to Minn. Stat. § 216B.1637, which allows for the recovery of investments and expenses related to the replacement of certain infrastructure that will reduce the risk of greenhouse gas emissions. These costs are only included in the Company's natural gas SEP rate factor.

## **VII. 2014 SEP RATE FACTOR AND CUSTOMER NOTICE**

In this Section, we present our 2014 natural gas SEP Rider tariff and customer notice language, and we summarize the contents of our 2014 SEP rate factor.

### **A. Proposed 2014 Rider Tariff and Customer Notice**

Our proposed SEP Rate Rider tariff provides that the SEP rate factor be included on each natural gas customer's monthly bill effective July 1, 2014, which is done as part of the Resource Adjustment charge on monthly bill statements.

We provide as Attachment A1 to this filing proposed changes to our Natural Gas Rate Book, Section No. 5, 10<sup>th</sup> Revised Sheet No. 63 in both redline and clean versions.

We will submit a compliance filing in this docket containing the final 2014 SEP Rider adjustment factor calculations and corresponding tariff pages within 10 days of receiving the Commission's Order approving this Petition.

We propose to implement the following bill message, effective the first month the 2014 natural gas SEP rate factor takes effect, notifying customers of the change in their monthly bills:

*We have updated the Resource Adjustment line item on your bill to reflect changes in the State Energy Policy (SEP) portion of the Resource Adjustment, which recovers the costs of State energy-related mandates and greenhouse gas emissions reductions. The natural gas SEP portion of the Resource Adjustment decreased to \$0.002478 per therm. Questions? Contact us at 1-800-895-4999 or xcelenergy.com.*

We will work with Commission Staff regarding this proposed customer notice in advance of implementation.

**B. Proposed 2014 Natural Gas SEP Factor**

Our proposed 2014 natural gas SEP rate factor is as follows:

| <b>Table 2</b>         |          |            |
|------------------------|----------|------------|
| <b>Proposed Rates</b>  |          |            |
|                        | 2013     | 2014       |
| <b>Gas</b>             | Approved | Forecast   |
| Gas Rate/therm         | 0.002736 | 0.002478   |
| Implemented Rate/therm | 0.002736 | <b>TBD</b> |

If approved as proposed, average natural gas residential customers using 73.67 therms per month would pay approximately \$2.19 per year, compared to \$2.42 in the current 2013 SEP Period. We discuss the specific inputs to the natural gas factor calculations below.

A summary of 2014 SEP forecasted costs proposed for recovery and the calculation of our proposed natural gas SEP rate factor follows:

| <b>Table 3</b>                         |             |             |             |
|--|-------------|-------------|-------------|
| <b>SEP Costs and Adjustment Factor</b> |             |             |             |
|  | 2013        | 2014        |             |
| <b>Gas</b>                             | Approved    | Forecast    | Difference  |
| RA/SBG                                 | \$ 11,378   | \$ 7,419    | \$ (3,959)  |
| Cast Iron                              | \$2,022,071 | \$2,025,928 | \$ 3,857    |
| Cast Iron O&M Credit                   | \$ (72,310) | \$ (72,310) | \$0         |
| Carryover                              | \$ 413,829  | \$ 335,236  | \$ (78,583) |
| Revenue Requirement                    | \$2,374,969 | \$2,296,273 | \$ (78,696) |
| Therms Sales                           | 868,130,120 | 926,689,418 | 58,559,298  |
| Factor                                 | 0.002736    | 0.002478    | (.000258)   |

Note: The Sales Forecast information in the above Table is annualized to provide a comparison of our projected factor and our approved factor.

The monthly breakdown of our proposed 2014 natural gas SEP rate factor costs, sales, projected revenues, and anticipated Tracker balance is provided in Attachment B2.<sup>7</sup> In addition, we provide the details of the natural gas sales forecast as Attachment D4 to this filing.<sup>8</sup> These attachments provide period transactions, as well as beginning and ending Tracker balances, as specified in the Commission’s September 23<sup>rd</sup> Order.

<sup>7</sup> Includes interdepartmental sales.

<sup>8</sup> July 2013 sales forecast.



1. *Electric*

We are not proposing a new electric SEP factor because we have proposed to roll revenue requirements associated with electric SEP-qualified projects – RA/SBG costs and Prairie Island Indian Community Settlement costs – into base rates in our pending rate case (Docket No. E002/GR-13-868). For a breakdown of RA/SBG costs through 2013, please see Attachment C1. For a breakdown of Prairie Island Indian Community settlement costs, please see Attachment C2. Attachment C3 shows that we are not forecasting any additional revenue collection through an electric SEP rate factor.

2. *Natural Gas*

We are not currently recovering the costs and revenues from any other tariff rate that we have proposed to recover via the natural gas 2014 SEP rate factor in this filing.

We provide as Attachment F to this filing, the Bridge Schedule from our most recent natural gas case, reflecting the 2010 test year. Please refer to Attachment F, column (5), page 1 of 3, which shows that the SEP rate base was removed from the test year rate base; Attachment F, column (5), page 2 of 3, shows that the SEP revenues and expenses were removed from the test year operating income.

We have calculated our proposed SEP rate factor assuming all components are approved for eligibility, and are implemented effective July 1, 2014 to June 30, 2015. If actual implementation occurs after July 1, 2014, we propose that the 2014 SEP Rider adjustment factor be adjusted to recover the approved program costs over the remaining months of the period, through June 30, 2015. This approach ensures that the cost recovery matches the approved eligible costs.

For a breakdown of the RA/SBG costs, please see Attachment D1.

3. *Natural Gas Cast Iron Pipe Replacement Project*

We completed replacement of 25.0 miles of cast iron pipe and the replacement program concluded in 2012. No additional cast iron renewal is planned. The June 3, 2013 Order in Docket No. E002/M-13-161 discontinued reporting requirements associated with specific cast iron replacement projects.

The Minnesota jurisdictional total revenue requirements associated with this project for the 2014 SEP period is \$1.96 million. See Attachment D2 for the detailed calculation of the cast iron revenue requirements. Attachment E shows the base assumptions used to calculate the cast iron pipe revenue requirements. We

additionally provide Attachment G to this filing, which describes the revenue requirements categories.

#### 4. *O&M Credit Calculation*

The September 23<sup>rd</sup> Order requires that we adjust our O&M credit in this filing to reflect the outcome of our natural gas rate case in Docket No. G002/GR-09-1153.

We provide our updated O&M credit calculation as Attachment D3 to this filing. Consistent with our 2012 filing, we have reduced the go-forward, overall O&M credit level to reflect the portion of cast iron pipe replaced through the 2010 test year as that credit is reflected in base rates. Also, we incorporated other changes to the O&M credit calculation to appropriately reflect the increased number of miles of cast iron pipe to be retired.

To assure the accuracy of our calculations, an external consultant has reviewed and verified the accuracy of our filing through: (1) calculation of our revenue requirements and Trackers; (2) reviewing the compliance of these calculations with corresponding Minnesota Statutes and Rules, and previous Commission Orders and Company filings; and (3) verifying that costs proposed to be recovered through the SEP adjustment factor are not being recovered under any other cost recovery mechanism. We take these additional steps in this and all other rate rider filings to ensure accuracy.

### **VIII. 2012 SEP COMPLIANCE INFORMATION AND TRUE-UP**

The SEP Tracker balance adjustments resulting from our true-up of estimated 2012-2013 SEP Rider costs and revenues and sales projections, compared to actuals, is as follows.<sup>9</sup>

#### **A. Electric**

For electric service, the estimated true-up amount from the 2013-2014 SEP Tracker is \$226,858. Please see Attachment B1 to this filing for the supporting calculations. As discussed in Docket No. E002/M-13-959, we propose to net this amount against any interim rate refund at the conclusion of the currently pending electric rate case.

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<sup>9</sup> Compliance requirements from past Commission Orders require that the SEP Tracker balance be used in determining the go-forward, proposed SEP Adjustment Factors, which are true-up for actual costs and revenues.

## **B. Natural Gas**

For natural gas, the estimated true-up amount from the 2013-2014 SEP Tracker is \$114,973.

- The primary driver of the true-up is
- A secondary driver of the true-up is

We note that this true-up adjustment is estimated, as we have used actual revenue, costs, and sales through January 2014, and forecasted the February through June 2014 period. Please see Attachment B2 to this filing for the supporting calculations.

## **IX. CARBON OFFSETS**

Order Point No. 1.B of the November 25<sup>th</sup> Order requires the Company to report and credit the SEP Tracker with any proceeds received from the sale of carbon offsets or credits associated with the Project.

We have not sold any carbon offsets or credits for greenhouse gas emissions associated with the natural gas Cast Iron Pipe Replacement project under the SEP Rider to-date. As a result, there are no carbon offsets and/or credits to report, or proceeds to credit to the SEP Rider tracker account.

In 2012, we began annual reporting to the U.S. Environmental Protection Agency (EPA) greenhouse gas emissions for all types of natural gas pipe material.<sup>10</sup> In previous SEP proceedings, we committed to provide this report as an attachment in future SEP Petitions. Because we submit the data to the EPA website via electronic form, we include as Attachment H the summary report print-out of the Company's data for 2012 as reported to the EPA in March 2013.

## **X. MISCELLANEOUS INFORMATION**

Pursuant to Minn. R. 7829.0700, subp. 2, Xcel Energy requests that the following persons be placed on the Commission's official service list for this matter:

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<sup>10</sup> 40 C.F.R. Part 98, Subparts A and W, provide the regulatory framework for the Greenhouse Gas (GHG) Reporting Program (November 10, 2010). The GHG calculation methodologies used in the rule generally include the use of engineering estimates, emissions modeling software, and emission factors, or, when other methods are not feasible, direct measurement of emissions. The established emission factor for cast iron main is 27.67 scf/hour/mile.

Alison Archer  
Assistant General Counsel  
Xcel Energy  
414 Nicollet Mall, 5<sup>th</sup> floor  
Minneapolis, Minnesota 55401  
[kari.l.valley@xcelenergy.com](mailto:kari.l.valley@xcelenergy.com)

SaGonna Thompson  
Records Analyst  
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414 Nicollet Mall, 7<sup>th</sup> Floor  
Minneapolis, Minnesota 55401  
[regulatory.records@xcelenergy.com](mailto:regulatory.records@xcelenergy.com)

Any information requests in this proceeding should be submitted to Ms. Thompson.

### **CONCLUSION**

We respectfully request that the Commission approve our 2014 natural gas SEP Rate Rider adjustment factor as proposed in this Petition, our 2013 Annual SEP compliance filing, and our proposed Customer Notice and Tariff update.

Dated: March 3, 2014

Northern States Power Company

Respectfully submitted by:

/s/

PAUL J LEHMAN  
MANAGER, REGULATORY COMPLIANCE AND FILINGS

**STATE OF MINNESOTA  
BEFORE THE  
MINNESOTA PUBLIC UTILITIES COMMISSION**

Beverly Jones Heydinger  
David Boyd  
Nancy Lange  
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Betsy Wergin

Chair  
Commissioner  
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IN THE MATTER OF THE PETITION OF  
NORTHERN STATES POWER COMPANY  
FOR APPROVAL OF A MODIFICATION  
TO OUR SEP TARIFF RATE, 2014  
PROJECT ELIGIBILITY, 2014 SEP  
ADJUSTMENT FACTOR, AND 2013 SEP  
COMPLIANCE FILING

DOCKET NO. E,G002/M-14-\_\_\_

**PETITION AND  
COMPLIANCE FILING**

**SUMMARY**

Please take notice that on March 3, 2014, Northern States Power Company, doing business as Xcel Energy, filed with the Minnesota Public Utilities Commission a Petition for approval of our July 2014-June 2015 natural gas State Energy Policy (SEP) Rider Adjustment Factor, pursuant to Minn. Stat. §§ 16B.325, 216B.16, subd. 1, 216B.1637, 216B.1645, subd. 4, 216C.052, subd. 2(c), and Minn. R. 7829.1300 and 7829.0100, and previous Commission Orders in our SEP Adjustment Factor filings. The Company also submitted its Annual 2013 SEP Compliance Filing, including the calculation of the preliminary 2013 True-Up of costs and revenues recorded in the SEP Tracker Accounts as required in the November 25, 2008 ORDER ACCEPTING AND MODIFYING PETITION REGARDING STATE ENERGY POLICY RIDER in Docket No. E,G002/M-08-261.

# **State Energy Policy Rider 2014 Attachment Table of Contents**

## **SEP Tariff Sheets and Rates**

Attachment A1 – Gas Tariff

Attachment A2 – Gas Rate Factor: 2013-2015

## **Cost Recovery and SEP Rate Calculations**

Attachment B1 – Electric Tracker

Attachment B2 – Gas Tracker

## **Electric Tracker Detail**

Attachment C1 – Electric Tracker Detail - RA/SBG

Attachment C2 – Electric Tracker Detail - Prairie Island Settlement

Attachment C3 – Electric Tracker Detail - Revenues

## **Gas Tracker Detail**

Attachment D1 – Gas Tracker Detail - RA/SBG

Attachment D2 – Gas Tracker Detail - Cast Iron Replacement Revenue Requirement

Attachment D3 – Gas Tracker Detail - Cast Iron O&M Credit

Attachment D4 – Gas Tracker Detail - Revenues

## **Compliance**

Attachment E – Base Assumptions – Gas Cast Iron Pipe

Attachment F – Gas Rate Case Bridge Schedule

Attachment G – Revenue Requirement Category Descriptions

Attachment H – Reporting to the U.S. Environmental Protection Agency re. Greenhouse Gas Emissions

**Redline**

**MINNESOTA GAS RATE BOOK - MPUC NO. 2**

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**STATE ENERGY POLICY RATE RIDER**

Section No. 5  
~~11th~~12th Revised Sheet No. 63

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**APPLICATION**

Applicable to bills for gas service provided under the Company's retail rate schedules.

**DETERMINATION OF CHARGES UNDER THIS RIDER**

Customer bills under this rate will include the specific charges listed below.

**RIDER**

There shall be included on each customer's monthly bill a State Energy Policy Rate Rider which shall be the applicable State Energy Policy Rate Rider factor multiplied by the customer's monthly therm gas consumption.

**DETERMINATION OF STATE ENERGY POLICY RATE FACTOR**

The applicable State Energy Policy Rate Rider shall be the quotient obtained by dividing the annual State Energy Policy Tracker amount by the annual forecasted therm sales. The factor may be adjusted annually with approval of the Minnesota Public Utilities Commission.

|             |   |
|-------------|---|
| Residential | <del>\$0.002736</del> <u>\$0.002478</u> per therm |
| Commercial  | <del>\$0.002736</del> <u>\$0.002478</u> per therm |

R  
R

Recoverable State Energy Policy Rate Expense

All costs appropriately charged to the State Energy Policy Tracker account shall be eligible for recovery through this Rider, and all revenues received from the State Energy Policy adjustment portion of the Resource Adjustment shall be credited to the State Energy Policy Tracker account.

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|             |                                     |   |                 |                     |
|-------------|-------------------------------------|---|-----------------|---------------------|
| Date Filed: | <del>03-01-13</del> <u>03-03-14</u> | By: David M. Sparby   | Effective Date: | <del>07-01-13</del> |
| Docket No.  | E,G002/M- <del>13-16114-</del>      | President and CEO of Northern States Power Company, a Minnesota corporation | Order Date:     | <del>06-03-13</del> |



**Clean**

**MINNESOTA GAS RATE BOOK - MPUC NO. 2**

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**STATE ENERGY POLICY RATE RIDER**

Section No. 5  
12th Revised Sheet No. 63

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**APPLICATION**

Applicable to bills for gas service provided under the Company's retail rate schedules.

**DETERMINATION OF CHARGES UNDER THIS RIDER**

Customer bills under this rate will include the specific charges listed below.

**RIDER**

There shall be included on each customer's monthly bill a State Energy Policy Rate Rider which shall be the applicable State Energy Policy Rate Rider factor multiplied by the customer's monthly therm gas consumption.

**DETERMINATION OF STATE ENERGY POLICY RATE FACTOR**

The applicable State Energy Policy Rate Rider shall be the quotient obtained by dividing the annual State Energy Policy Tracker amount by the annual forecasted therm sales. The factor may be adjusted annually with approval of the Minnesota Public Utilities Commission.

|             |                      |
|-------------|----------------------|
| Residential | \$0.002478 per therm |
| Commercial  | \$0.002478 per therm |

R  
R

Recoverable State Energy Policy Rate Expense

All costs appropriately charged to the State Energy Policy Tracker account shall be eligible for recovery through this Rider, and all revenues received from the State Energy Policy adjustment portion of the Resource Adjustment shall be credited to the State Energy Policy Tracker account.

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Date Filed: 03-03-14

By: David M. Sparby

Effective Date:

President and CEO of Northern States Power Company, a Minnesota corporation

Docket No. E,G002/M-14-

Order Date:

| <b>Gas Rate Factor</b>          |      |                  |                  |                  |
|---------------------------------|------|------------------|------------------|------------------|
|                                 | note | 2013<br>Approved | 2014<br>Forecast | 2015<br>Forecast |
| Revenue Requirement             | 1    | \$ 2,374,969     | \$ 2,296,273     | \$ 2,014,578     |
| Forecasted Therms               | 2    | 868,130,120      | 926,689,418      | 906,126,034      |
| <b>Gas Rate/therm</b>           | 3    | 0.002736         | <b>0.002478</b>  | 0.002223         |
| Implemented Rate/therm          | 4    | 0.002736         | TBD              | TBD              |
| Residential bill impact / Month | 5    | \$ 0.20          | \$ 0.18          | \$ 0.16          |
| Residential bill impact / Year  | 5    | \$ 2.42          | \$ 2.19          | \$ 1.97          |

Notes:

- (1) For 2014 and 2015 refer to Gas Tracker (Attachment B2) for supporting detail. For 2013 refer to Docket No. E,G002/M-13-161.
- (2) For 2014 and 2015 refer to Gas Tracker Detail: Revenue Collections (Attachment D4) for supporting detail. For 2013 refer to the compliance filing Docket No. E,G002/M-13-161.
- (3) 2013 rate approved in Docket No. E,G002/M-13-161. For 2014 and 2015 rates are forecasted.
- (4) Due to partial year implementation, two rates were in effect in order to recover the approved revenue requirement. Docket No. E,G002/M-11-175 & Docket No. E,G002/M-12-185
- (5) Assumes 884 therms per year which equates to 73.67 therms per month.

**Electric Tracker**

|                            | Reference Attachment | Carryover Balance | Jul-11 Actual | Aug-11 Actual | Sep-11 Actual | Oct-11 Actual | Nov-11 Actual | Dec-11 Actual | Jan-12 Actual | Feb-12 Actual | Mar-12 Actual | Apr-12 Actual | May-12 Actual | Jun-12 Actual | Total-12 Actual |
|----------------------------|----------------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| RA/SBG (1)                 | C1                   |                   | \$ -          | \$ -          | \$ 50,890     | \$ -          | \$ -          | \$ (43,568)   | \$ -          | \$ -          | \$ 30,534     | \$ -          | \$ -          | \$ 38,737     | \$ 76,593       |
| Prairie Island (2)         | C2                   |                   | \$ 562,500    | \$ -          | \$ -          | \$ 562,500    | \$ -          | \$ -          | \$ 562,500    | \$ -          | \$ -          | \$ 562,500    | \$ -          | \$ -          | \$ 2,250,000    |
| Carryover from Prev Yr (3) |                      | \$ 41,780         | \$ 3,482      | \$ 3,482      | \$ 3,482      | \$ 3,482      | \$ 3,482      | \$ 3,482      | \$ 3,482      | \$ 3,482      | \$ 3,482      | \$ 3,482      | \$ 3,482      | \$ 3,482      | \$ 41,780       |
| Revenue Requirement (4)    |                      |                   | \$ 565,982    | \$ 3,482      | \$ 54,372     | \$ 565,982    | \$ 3,482      | \$ (40,086)   | \$ 565,982    | \$ 3,482      | \$ 34,016     | \$ 565,982    | \$ 3,482      | \$ 42,219     | \$ 2,368,373    |
| Revenue Collections (5)    | C3                   |                   | \$ 230,908    | \$ 266,330    | \$ 227,023    | \$ 196,021    | \$ 184,117    | \$ 188,779    | \$ 179,213    | \$ 160,161    | \$ 162,659    | \$ 147,742    | \$ 156,614    | \$ 169,710    | \$ 2,269,277    |
| Balance (6)                |                      |                   | \$ 335,074    | \$ 72,225     | \$ (100,426)  | \$ 269,535    | \$ 88,899     | \$ (139,966)  | \$ 246,802    | \$ 90,123     | \$ (38,520)   | \$ 379,719    | \$ 226,587    | \$ 99,096     | \$ 99,096       |

|                            | Reference Attachment | Carryover Balance | Jul-12 Actual | Aug-12 Actual | Sep-12 Actual | Oct-12 Actual | Nov-12 Actual | Dec-12 Actual | Jan-13 Actual | Feb-13 Actual | Mar-13 Actual | Apr-13 Actual | May-13 Actual | Jun-13 Actual | Total-13 Actual |
|----------------------------|----------------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| RA/SBG (1)                 | C1                   |                   | \$ -          | \$ -          | \$ 30,864     | \$ -          | \$ -          | \$ (38,548)   | \$ -          | \$ -          | \$ 57,613     | \$ -          | \$ -          | \$ 55,490     | \$ 105,419      |
| Prairie Island (2)         | C2                   |                   | \$ 562,500    | \$ -          | \$ -          | \$ 562,500    | \$ -          | \$ -          | \$ 537,500    | \$ -          | \$ -          | \$ 537,500    | \$ -          | \$ -          | \$ 2,200,000    |
| Carryover from Prev Yr (3) |                      | \$ 99,096         | \$ 8,258      | \$ 8,258      | \$ 8,258      | \$ 8,258      | \$ 8,258      | \$ 8,258      | \$ 8,258      | \$ 8,258      | \$ 8,258      | \$ 8,258      | \$ 8,258      | \$ 8,258      | \$ 99,096       |
| Revenue Requirement (4)    |                      |                   | \$ 570,758    | \$ 8,258      | \$ 39,122     | \$ 570,758    | \$ 8,258      | \$ (30,290)   | \$ 545,758    | \$ 8,258      | \$ 65,871     | \$ 545,758    | \$ 8,258      | \$ 63,748     | \$ 2,404,515    |
| Revenue Collections (5)    | C3                   |                   | \$ 204,891    | \$ 223,221    | \$ 200,077    | \$ 193,839    | \$ 177,703    | \$ 186,163    | \$ 217,007    | \$ 182,380    | \$ 189,660    | \$ 192,103    | \$ 182,997    | \$ 177,696    | \$ 2,327,737    |
| Balance (6)                |                      |                   | \$ 365,867    | \$ 150,904    | \$ (10,051)   | \$ 366,868    | \$ 197,423    | \$ (19,030)   | \$ 309,721    | \$ 135,599    | \$ 11,810     | \$ 365,465    | \$ 190,726    | \$ 76,778     | \$ 76,778       |

|                            | Reference Attachment | Carryover Balance | Jul-13 Actual | Aug-13 Actual | Sep-13 Actual | Oct-13 Actual | Nov-13 Actual | Dec-13 Actual | Jan-14 Forecast | Feb-14 Forecast | Mar-14 Forecast | Apr-14 Forecast | May-14 Forecast | Jun-14 Forecast | Total-14 Actual |
|----------------------------|----------------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| RA/SBG (1)                 | C1                   |                   | \$ -          | \$ -          | \$ 43,196     | \$ -          | \$ -          | \$ 28,059     |                 |                 |                 |                 |                 |                 | \$ 71,254       |
| Prairie Island (2)         | C2                   |                   | \$ 537,500    | \$ -          | \$ -          | \$ 537,500    | \$ -          | \$ -          |                 |                 |                 |                 |                 |                 | \$ 1,075,000    |
| Carryover from Prev Yr (3) |                      | \$ 76,778         | \$ 6,398      | \$ 6,398      | \$ 6,398      | \$ 6,398      | \$ 6,398      | \$ 44,787     |                 |                 |                 |                 |                 |                 | \$ 76,778       |
| Revenue Requirement (4)    |                      |                   | \$ 543,898    | \$ 6,398      | \$ 49,594     | \$ 543,898    | \$ 6,398      | \$ 72,846     | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ 1,223,032    |
| Revenue Collections (5)    | C3                   |                   | \$ 210,060    | \$ 172,468    | \$ 172,243    | \$ 154,606    | \$ 133,227    | \$ 153,570    |                 |                 |                 |                 |                 |                 | \$ 996,174      |
| Balance (6)                |                      |                   | \$ 333,838    | \$ 167,768    | \$ 45,119     | \$ 434,411    | \$ 307,582    | \$ 226,858    | \$ 226,858      | \$ 226,858      | \$ 226,858      | \$ 226,858      | \$ 226,858      | \$ 226,858      | \$ 226,858      |

|                            | Reference Attachment | Carryover Balance | Jul-14 Forecast | Aug-14 Actual | Sep-14 Actual | Oct-14 Actual | Nov-14 Actual | Dec-14 Actual | Jan-15 Actual | Feb-15 Actual | Mar-15 Actual | Apr-15 Actual | May-15 Actual | Jun-15 Actual | Total-15 Forecast |
|----------------------------|----------------------|-------------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------------|
| RA/SBG (1)                 | C1                   |                   |                 |               |               |               |               |               |               |               |               |               |               |               | \$ -              |
| Prairie Island (2)         | C2                   |                   |                 |               |               |               |               |               |               |               |               |               |               |               | \$ -              |
| Carryover from Prev Yr (3) |                      | \$ 226,858        |                 |               |               |               |               |               |               |               |               |               |               |               | \$ -              |
| Revenue Requirement (4)    |                      |                   |                 |               |               |               |               |               |               |               |               |               |               |               | \$ -              |
| Revenue Collections (5)    | C3                   |                   |                 |               |               |               |               |               |               |               |               |               |               |               | \$ -              |
| Balance (6)                |                      |                   | \$ 226,858      | \$ 226,858    | \$ 226,858    | \$ 226,858    | \$ 226,858    | \$ 226,858    | \$ 226,858    | \$ 226,858    | \$ 226,858    | \$ 226,858    | \$ 226,858    | \$ 226,858    | \$ 226,858        |

Notes:

- (1) RA/SBG actual expenses are for invoiced amounts. Refer to Attachment C1 for supporting detail for amounts beginning in 2012.
- (2) Revenue Requirements for Prairie Island are invoiced amounts.
- (3) The Carryover from Previous Year is the Balance (Revenue Requirements minus Revenue Collections) from the preceeding year. That total is divided by 12 to spread the Carryover evenly throughout the year.
- (4) Revenue Requirements are the total SEP revenue requirements for the year plus the Carryover from the previous year.
- (5) Revenue Collections are actual through December 2013 with a zero rate beginning in 2014 as approved in Docket No. E002/M-13-959.
- (6) Balance is the amount over (under) collected or the difference between the total revenue requirements and the amount of revenue received from customers under this Rider.

**Gas Tracker**

|                                 | Reference Attachment | Carryover Balance | Jul-11 Actual | Aug-11 Actual | Sep-11 Actual | Oct-11 Actual | Nov-11 Actual | Dec-11 Actual | Jan-12 Actual | Feb-12 Actual | Mar-12 Actual | Apr-12 Actual | May-12 Actual | Jun-12 Actual | Annual-12 Actual    |
|---------------------------------|----------------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------|
| RA/SBG (1)                      | D1                   |                   | \$ -          | \$ -          | \$ 10,067     | \$ -          | \$ -          | \$ (14,846)   | \$ -          | \$ -          | \$ 6,040      | \$ -          | \$ -          | \$ 7,541      | \$ 8,803            |
| Cast Iron                       | D2                   |                   | \$ 81,166     | \$ 88,200     | \$ 96,591     | \$ 105,297    | \$ 111,028    | \$ 113,201    | \$ 120,655    | \$ 120,409    | \$ 120,300    | \$ 121,383    | \$ 125,642    | \$ 132,360    | \$ 1,336,231        |
| Cast Iron O&M Credit            | D3                   |                   | \$ (3,672)    | \$ (3,672)    | \$ (3,672)    | \$ (3,672)    | \$ (3,672)    | \$ (3,672)    | \$ (3,672)    | \$ (3,672)    | \$ (3,672)    | \$ (3,672)    | \$ (3,672)    | \$ (3,672)    | \$ (44,060)         |
| Carryover from Prev Yr (2)      |                      | \$ 69,762         | \$ 5,813      | \$ 5,813      | \$ 5,813      | \$ 5,813      | \$ 5,813      | \$ 5,813      | \$ 5,813      | \$ 5,813      | \$ 5,813      | \$ 5,813      | \$ 5,813      | \$ 5,813      | \$ 69,762           |
| <b>Revenue Requirements (3)</b> |                      |                   | \$ 83,308     | \$ 90,342     | \$ 108,800    | \$ 107,438    | \$ 113,170    | \$ 100,497    | \$ 122,796    | \$ 122,551    | \$ 128,482    | \$ 123,525    | \$ 127,784    | \$ 142,043    | \$ <b>1,370,736</b> |
| Revenue Collections (4)         | D4                   |                   | \$ 22,556     | \$ 21,187     | \$ 23,115     | \$ 28,238     | \$ 44,917     | \$ 93,697     | \$ 176,053    | \$ 164,963    | \$ 139,492    | \$ 74,616     | \$ 61,204     | \$ 44,821     | \$ 894,859          |
| Carbon Offset Payments (5)      |                      |                   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -                |
| Balance (6) (7)                 |                      |                   | \$ 60,752     | \$ 129,907    | \$ 215,592    | \$ 294,792    | \$ 363,044    | \$ 369,844    | \$ 316,587    | \$ 274,175    | \$ 263,166    | \$ 312,075    | \$ 378,655    | \$ 475,877    | \$ 475,877          |

|                                 | Reference Attachment | Carryover Balance | Jul-12 Actual | Aug-12 Actual | Sep-12 Actual | Oct-12 Actual | Nov-12 Actual | Dec-12 Actual | Jan-13 Actual | Feb-13 Actual | Mar-13 Actual | Apr-13 Actual | May-13 Actual | Jun-13 Actual | Annual-13 Act & Fcst |
|---------------------------------|----------------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| RA/SBG (1)                      | D1                   |                   | \$ -          | \$ -          | \$ 6,008      | \$ -          | \$ -          | \$ (8,212)    | \$ -          | \$ -          | \$ 11,216     | \$ -          | \$ -          | \$ 8,313      | \$ 17,325            |
| Cast Iron                       | D2                   |                   | \$ 137,870    | \$ 143,743    | \$ 151,969    | \$ 159,006    | \$ 164,320    | \$ 167,114    | \$ 172,713    | \$ 172,348    | \$ 172,197    | \$ 172,145    | \$ 172,098    | \$ 171,659    | \$ 1,957,182         |
| Cast Iron O&M Credit            | D3                   |                   | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (72,310)          |
| Carryover from Prev Yr (2)      |                      | \$ 475,877        | \$ 39,656     | \$ 39,656     | \$ 39,656     | \$ 39,656     | \$ 39,656     | \$ 39,656     | \$ 39,656     | \$ 39,656     | \$ 39,656     | \$ 39,656     | \$ 39,656     | \$ 39,656     | \$ 475,877           |
| <b>Revenue Requirements (3)</b> |                      |                   | \$ 171,500    | \$ 177,373    | \$ 191,608    | \$ 192,636    | \$ 197,951    | \$ 192,533    | \$ 206,344    | \$ 205,979    | \$ 217,044    | \$ 205,776    | \$ 205,728    | \$ 213,603    | \$ <b>2,378,075</b>  |
| Revenue Collections (4)         | D4                   |                   | \$ 39,293     | \$ 44,992     | \$ 66,987     | \$ 96,256     | \$ 153,203    | \$ 212,903    | \$ 333,863    | \$ 333,863    | \$ 283,629    | \$ 247,073    | \$ 147,947    | \$ 82,831     | \$ 2,042,839         |
| Carbon Offset Payments (5)      |                      |                   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -                 |
| Balance (6) (7)                 |                      |                   | \$ 132,207    | \$ 264,589    | \$ 389,209    | \$ 485,590    | \$ 530,337    | \$ 509,967    | \$ 382,449    | \$ 254,565    | \$ 187,979    | \$ 146,683    | \$ 204,464    | \$ 335,236    | \$ 335,236           |

|                                 | Reference Attachment | Carryover Balance | Jul-13 Actual | Aug-13 Actual | Sep-13 Actual | Oct-13 Actual | Nov-13 Actual | Dec-13 Actual | Jan-14 Actual | Feb-14 Forecast | Mar-14 Forecast | Apr-14 Forecast | May-14 Forecast | Jun-14 Forecast | Annual-14 Forecast  |
|---------------------------------|----------------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| RA/SBG (1)                      | D1                   |                   | \$ -          | \$ -          | \$ 6,471      | \$ -          | \$ -          | \$ (5,380)    | \$ -          | \$ -            | \$ 3,634        | \$ -            | \$ -            | \$ 2,694        | \$ 7,419            |
| Cast Iron                       | D2                   |                   | \$ 171,215    | \$ 170,757    | \$ 170,298    | \$ 169,840    | \$ 169,382    | \$ 168,923    | \$ 168,678    | \$ 168,241      | \$ 167,804      | \$ 167,367      | \$ 166,930      | \$ 166,493      | \$ 2,025,928        |
| Cast Iron O&M Credit            | D3                   |                   | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)    | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (72,310)         |
| Carryover from Prev Yr (2)      |                      | \$ 335,236        | \$ 27,936     | \$ 27,936     | \$ 27,936     | \$ 27,936     | \$ 27,936     | \$ 27,936     | \$ 27,936     | \$ 27,936       | \$ 27,936       | \$ 27,936       | \$ 27,936       | \$ 27,936       | \$ 335,236          |
| <b>Revenue Requirements (3)</b> |                      |                   | \$ 193,126    | \$ 192,667    | \$ 198,680    | \$ 191,751    | \$ 191,292    | \$ 185,454    | \$ 190,588    | \$ 190,151      | \$ 193,348      | \$ 189,278      | \$ 188,841      | \$ 191,097      | \$ <b>2,296,273</b> |
| Revenue Collections (4)         | D4                   |                   | \$ 67,245     | \$ 70,319     | \$ 68,984     | \$ 91,239     | \$ 169,389    | \$ 302,187    | \$ 438,757    | \$ 318,076      | \$ 264,495      | \$ 172,225      | \$ 130,929      | \$ 87,456       | \$ 2,181,500        |
| Carbon Offset Payments (5)      |                      |                   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -                |
| Balance (6)                     |                      |                   | \$ 125,881    | \$ 248,229    | \$ 377,925    | \$ 478,437    | \$ 500,340    | \$ 383,607    | \$ 135,439    | \$ 7,514        | \$ (63,633)     | \$ (46,580)     | \$ 11,332       | \$ 114,973      | \$ 114,973          |

|                                 | Reference Attachment | Carryover Balance | Jul-14 Forecast | Aug-14 Forecast | Sep-14 Forecast | Oct-14 Forecast | Nov-14 Forecast | Dec-14 Forecast | Jan-15 Forecast | Feb-15 Forecast | Mar-15 Forecast | Apr-15 Forecast | May-15 Forecast | Jun-15 Forecast | Annual-15 Forecast  |
|---------------------------------|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| RA/SBG (1)                      | D1                   |                   | \$ -            | \$ -            | \$ 6,471        | \$ -            | \$ -            | \$ (5,380)      | \$ -            | \$ -            | \$ 3,634        | \$ -            | \$ -            | \$ 2,694        | \$ 7,419            |
| Cast Iron                       | D2                   |                   | \$ 166,057      | \$ 165,620      | \$ 165,183      | \$ 164,746      | \$ 164,309      | \$ 163,872      | \$ 163,492      | \$ 163,076      | \$ 162,660      | \$ 162,243      | \$ 161,827      | \$ 161,411      | \$ 1,964,495        |
| Cast Iron O&M Credit            | D3                   |                   | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (72,310)         |
| Carryover from Prev Yr (2)      |                      | \$ 114,973        | \$ 9,581        | \$ 9,581        | \$ 9,581        | \$ 9,581        | \$ 9,581        | \$ 9,581        | \$ 9,581        | \$ 9,581        | \$ 9,581        | \$ 9,581        | \$ 9,581        | \$ 9,581        | \$ 114,973          |
| <b>Revenue Requirements (3)</b> |                      |                   | \$ 169,612      | \$ 169,175      | \$ 175,210      | \$ 168,301      | \$ 167,864      | \$ 162,048      | \$ 167,048      | \$ 166,631      | \$ 169,849      | \$ 165,799      | \$ 165,382      | \$ 167,660      | \$ <b>2,014,578</b> |
| Revenue Collections (4)         | D4                   |                   | \$ 109,028      | \$ 110,827      | \$ 90,002       | \$ 121,595      | \$ 207,936      | \$ 299,075      | \$ 356,423      | \$ 295,665      | \$ 262,766      | \$ 171,243      | \$ 131,429      | \$ 89,391       | \$ 2,245,380        |
| Carbon Offset Payments (5)      |                      |                   | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -                |
| Balance (6) (7)                 |                      |                   | \$ 60,584       | \$ 118,932      | \$ 204,139      | \$ 250,846      | \$ 210,774      | \$ 73,747       | \$ (115,629)    | \$ (244,662)    | \$ (337,579)    | \$ (343,023)    | \$ (309,070)    | \$ (230,802)    | \$ (230,802)        |

|                                 | Reference Attachment | Carryover Balance | Jul-15 Forecast | Aug-15 Forecast | Sep-15 Forecast | Oct-15 Forecast | Nov-15 Forecast | Dec-15 Forecast | Jan-16 Forecast | Feb-16 Forecast | Mar-16 Forecast | Apr-16 Forecast | May-16 Forecast | Jun-16 Forecast | Annual-16 Forecast  |
|---------------------------------|----------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| RA/SBG (1)                      | D1                   |                   | \$ -            | \$ -            | \$ 6,471        | \$ -            | \$ -            | \$ (5,380)      | \$ -            | \$ -            | \$ 3,634        | \$ -            | \$ -            | \$ 2,694        | \$ 7,419            |
| Cast Iron                       | D2                   |                   | \$ 160,994      | \$ 160,578      | \$ 160,162      | \$ 159,745      | \$ 159,329      | \$ 158,913      | \$ 158,549      | \$ 158,152      | \$ 157,755      | \$ 157,358      | \$ 156,960      | \$ 156,563      | \$ 1,905,058        |
| Cast Iron O&M Credit            | D3                   |                   | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (6,026)      | \$ (72,310)         |
| Carryover from Prev Yr (2)      |                      | \$ (230,802)      | \$ (19,234)     | \$ (9,602)      | \$ (9,602)      | \$ (9,602)      | \$ (9,602)      | \$ (9,602)      | \$ (9,602)      | \$ (9,602)      | \$ (9,602)      | \$ (9,602)      | \$ (9,602)      | \$ (9,602)      | \$ (124,850)        |
| <b>Revenue Requirements (3)</b> |                      |                   | \$ 135,735      | \$ 144,951      | \$ 151,006      | \$ 144,118      | \$ 143,702      | \$ 137,906      | \$ 142,922      | \$ 142,525      | \$ 145,761      | \$ 141,730      | \$ 141,333      | \$ 143,629      | \$ <b>1,715,317</b> |
| Revenue Collections (4)         | D4                   |                   | \$ 20,152       | \$ 19,510       | \$ 17,560       | \$ 21,805       | \$ 38,231       | \$ 54,096       | \$ 63,394       | \$ 56,903       | \$ 44,292       | \$ 30,801       | \$ 23,140       | \$ 16,715       | \$ 406,599          |
| Carbon Offset Payments (5)      |                      |                   | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -                |
| Balance (6)                     |                      |                   | \$ 115,584      | \$ 241,024      | \$ 374,470      | \$ 496,783      | \$ 602,254      | \$ 686,063      | \$ 765,591      | \$ 851,212      | \$ 952,682      | \$ 1,063,611    | \$ 1,181,804    | \$ 1,308,718    | \$ 1,308,718        |

- Notes:
- (1) RA/SBG actual expenses are for invoiced amounts. Refer to Attachment D1 for supporting detail for amounts beginning in 2012.
  - (2) The Carryover from Previous Year is the Balance (Revenue Requirements minus Revenue Collections) from the preceding year. That total is divided by 12 to spread the Carryover evenly throughout the year. Note that the carry-over from the 2010 true-up decreased by approximately \$5,100 (from \$74,898 to \$69,762) when the 2011 actual cap structure was applied to the second 1/2 of the 2010 SEP year.
  - (3) Revenue Requirements are the total SEP revenue requirements for the year plus the Carryover from the previous year.
  - (4) Revenue Collections are actual through January 2014 and forecasts thereafter.
  - (5) The company does not forecast any carbon offset payments related to the gas cast iron pipe project.
  - (6) Balance is the amount (over) under collected or the difference between the total revenue requirements and the amount of revenue received from customers under this Rider.

| <b>Electric Tracker Detail</b>   |                |                           |                              |
|--|----------------|---------------------------|------------------------------|
| <b>RA/SBG</b>  |                |                           |                              |
| <b>Part A: Monthly % of RA/SBG costs AS IF adjustment hadn't been made</b> |                |                           |                              |
|  | RA/SBG Invoice | RA/SBG w/o Adjustment (1) | Monthly % w/o Adjustment (2) |
| Jan-13   | \$ -           | \$ -                      | 0%                           |
| Feb-13   | \$ -           | \$ -                      | 0%                           |
| Mar-13   | \$ 57,613      | \$ 57,613                 | 23%                          |
| Apr-13   | \$ -           | \$ -                      | 0%                           |
| May-13   | \$ -           | \$ -                      | 0%                           |
| Jun-13   | \$ 55,490      | \$ 55,490                 | 22%                          |
| Jul-13   | \$ -           | \$ -                      | 0%                           |
| Aug-13   | \$ -           | \$ -                      | 0%                           |
| Sep-13   | \$ 43,196      | \$ 43,196                 | 17%                          |
| Oct-13   | \$ -           | \$ -                      | 0%                           |
| Nov-13   | \$ -           | \$ -                      | 0%                           |
| Dec-13   | \$ 28,059      | \$ 97,190                 | 38%                          |
| Annual   | \$ 184,357     | \$ 253,489                | 100%                         |

Notes

(1) An adjustment is made each December by the Department of Commerce so that the Company is paying only its required portion of indirect costs.

**Electric Tracker Detail  
Prairie Island Settlement**

|      | Operations (1) | Storage (2) | Land (3) | Health (4) | Study (5) | Total     |
|------|----------------|-------------|----------|------------|-----------|-----------|
| 2003 | --             | --          | --       | \$100,000  | \$25,000  | \$125,000 |

| 2004 through 2012 |             |           |           |           |    |             |
|-------------------|-------------|-----------|-----------|-----------|----|-------------|
| 1-Jan             | \$250,000   | \$112,500 | \$175,000 | \$25,000  | -- | \$562,500   |
| 1-Apr             | 250,000     | 112,500   | 175,000   | 25,000    | -- | 562,500     |
| 1-Jul             | 250,000     | 112,500   | 175,000   | 25,000    | -- | 562,500     |
| 1-Oct             | 250,000     | 112,500   | 175,000   | 25,000    | -- | 562,500     |
| Annual            | \$1,000,000 | \$450,000 | \$700,000 | \$100,000 | -- | \$2,250,000 |

| 2013   |             |           |           |    |    |             |
|--------|-------------|-----------|-----------|----|----|-------------|
| 1-Jan  | \$250,000   | \$112,500 | \$175,000 | -- | -- | \$537,500   |
| 1-Apr  | 250,000     | 112,500   | 175,000   | -- | -- | 537,500     |
| 1-Jul  | 250,000     | 112,500   | 175,000   | -- | -- | 537,500     |
| 1-Oct  | 250,000     | 112,500   | 175,000   | -- | -- | 537,500     |
| Annual | \$1,000,000 | \$450,000 | \$700,000 | -- | -- | \$2,150,000 |

| 2014 - Until decommissioning |             |           |    |    |    |             |
|------------------------------|-------------|-----------|----|----|----|-------------|
| 1-Jan                        | \$250,000   | \$112,500 | -- | -- | -- | \$362,500   |
| 1-Apr                        | 250,000     | 112,500   | -- | -- | -- | 362,500     |
| 1-Jul                        | 250,000     | 112,500   | -- | -- | -- | 362,500     |
| 1-Oct                        | 250,000     | 112,500   | -- | -- | -- | 362,500     |
| Annual                       | \$1,000,000 | \$450,000 | -- | -- | -- | \$1,450,000 |

## Notes:

- (1) \$1,000,000 per year during Prairie Island Operations. Payments end the year after the last year in which the Prairie Island plant (either Unit 1 or Unit 2) operates.
- (2) \$450,000 per year for the placement of storage casks. Payments end when NSP has removed all spent nuclear fuel stored in dry casks placed at the plant during the plant's operation. Termination shall be upon removal of spent fuel. Does not apply to fuel that is placed in casks after operations have ceased and preparations for decommissioning have begun.
- (3) \$700,000 per year for Community expenses associated with acquisition of land, construction of infrastructure and movement of transmission lines or other Community purposes. Payments end December 31, 2013
- (4) \$100,000 per year for expenses associated with health study, emergency management activities or other Community purposes. Payments end December 31, 2012.
- (5) \$25,000 as a one-time payment for the Tribal Community to conduct a preliminary engineering study or other activities to construct an overpass over the railroad that crosses Sturgeon Lake Road.





| <b>Gas Tracker Detail</b>   |          |                         |                              |                              |
|---|----------|-------------------------|------------------------------|------------------------------|
| <b>RA/SBG</b>   |          |                         |                              |                              |
| <b>Part A: Monthly % of RA/SBG costs AS IF adjustment hadn't been made</b>                                    |          |                         |                              |                              |
|   |          | RA/SBG Invoice          | RA/SBG w/o Adjustment (1)    | Monthly % w/o Adjustment (2) |
| Jan-13  | Actual   | -                       | -                            | 0%                           |
| Feb-13  | Actual   | -                       | -                            | 0%                           |
| Mar-13  | Actual   | 11,216                  | 11,216                       | 18%                          |
| Apr-13  | Actual   | -                       | -                            | 0%                           |
| May-13  | Actual   | -                       | -                            | 0%                           |
| Jun-13  | Actual   | 8,313                   | 8,313                        | 13%                          |
| Jul-13  | Actual   | -                       | -                            | 0%                           |
| Aug-13  | Actual   | -                       | -                            | 0%                           |
| Sep-13  | Actual   | 6,471                   | 6,471                        | 10%                          |
| Oct-13  | Actual   | -                       | -                            | 0%                           |
| Nov-13  | Actual   | -                       | -                            | 0%                           |
| Dec-13  | Actual   | (5,380)                 | 37,642                       | 59%                          |
| Annual  |          | \$ 20,621               | \$ 63,643                    |                              |
| <b>Part B: Forecast of Monthly Payments based on previous year's Invoice total * Monthly % w/o Adjustment</b> |          |                         |                              |                              |
|   |          | Previous Annual Invoice | Monthly % w/o Adjustment (2) | Monthly Payment              |
| Jan-14  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Feb-14  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Mar-14  | Forecast | \$ 20,621               | 18%                          | \$ 3,634                     |
| Apr-14  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| May-14  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Jun-14  | Forecast | \$ 20,621               | 13%                          | \$ 2,694                     |
| Jul-14  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Aug-14  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Sep-14  | Forecast | \$ 20,621               | 10%                          | \$ 2,097                     |
| Oct-14  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Nov-14  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Dec-14  | Forecast | \$ 20,621               | 59%                          | \$ 12,196                    |
| Jan-15  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Feb-15  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Mar-15  | Forecast | \$ 20,621               | 18%                          | \$ 3,634                     |
| Apr-15  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| May-15  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Jun-15  | Forecast | \$ 20,621               | 13%                          | \$ 2,694                     |
| Jul-15  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Aug-15  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Sep-15  | Forecast | \$ 20,621               | 10%                          | \$ 2,097                     |
| Oct-15  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Nov-15  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Dec-15  | Forecast | \$ 20,621               | 59%                          | \$ 12,196                    |
| Jan-16  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Feb-16  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Mar-16  | Forecast | \$ 20,621               | 18%                          | \$ 3,634                     |
| Apr-16  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| May-16  | Forecast | \$ 20,621               | 0%                           | \$ -                         |
| Jun-16  | Forecast | \$ 20,621               | 13%                          | \$ 2,694                     |

Notes

- (1) An adjustment is made each December by the Department of Commerce so that the Company is paying only its required portion of indirect costs.
- (2) In order to smooth the forecast the Company calculates the percentage of costs AS IF an adjustment had not been made and then applies that percentage to the annual invoice.

| Gas Tracker Detail                                 |            |            |            |            |            |            |            |            |            |            |            |            |            |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Cast Iron Replacement Revenue Requirement by Month |            |            |            |            |            |            |            |            |            |            |            |            |            |
|  | Jul-13     | Aug-13     | Sep-13     | Oct-13     | Nov-13     | Dec-13     | Jan-14     | Feb-14     | Mar-14     | Apr-14     | May-14     | Jun-14     | Annual-13  |
| <u>Rate Base</u>                                   |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Plus CWIP Ending Balance                           | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| Plus Plant In-Service                              | 13,736,109 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 |
| Less Book Depreciation Reserve                     | 729,930    | 759,183    | 788,436    | 817,689    | 846,942    | 876,194    | 905,447    | 934,700    | 963,953    | 993,206    | 1,022,459  | 1,051,711  | 1,051,711  |
| Less Accum Deferred Taxes                          | 551,219    | 570,349    | 589,479    | 608,608    | 627,738    | 646,868    | 663,721    | 680,575    | 697,428    | 714,282    | 731,135    | 747,989    | 747,989    |
| End Of Month Rate Base                             | 12,454,959 | 12,406,576 | 12,358,194 | 12,309,811 | 12,261,429 | 12,213,046 | 12,166,940 | 12,120,833 | 12,074,727 | 12,028,621 | 11,982,515 | 11,936,408 | 11,936,408 |
| Average Rate Base (BOM/EOM)                        | 12,479,151 | 12,430,768 | 12,382,385 | 12,334,002 | 12,285,620 | 12,237,237 | 12,189,993 | 12,143,887 | 12,097,780 | 12,051,674 | 12,005,568 | 11,959,461 | 12,216,461 |
| <u>Calculation of Return</u>                       |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Plus Debt Return                                   | 24,230     | 24,136     | 24,042     | 23,949     | 23,855     | 23,761     | 23,669     | 23,579     | 23,490     | 23,400     | 23,311     | 23,221     | 284,644    |
| Plus Equity Return                                 | 55,116     | 54,903     | 54,689     | 54,475     | 54,261     | 54,048     | 53,839     | 53,635     | 53,432     | 53,228     | 53,025     | 52,821     | 647,472    |
| Total Return                                       | 79,347     | 79,039     | 78,731     | 78,424     | 78,116     | 77,808     | 77,508     | 77,215     | 76,922     | 76,629     | 76,335     | 76,042     | 932,116    |
| <u>Income Statement Items</u>                      |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Plus Property Taxes                                | 24,127     | 24,127     | 24,127     | 24,127     | 24,127     | 24,127     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 290,503    |
| Plus Book Depreciation                             | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 351,034    |
| Plus Deferred Taxes                                | 19,130     | 19,130     | 19,130     | 19,130     | 19,130     | 19,130     | 16,853     | 16,853     | 16,853     | 16,853     | 16,853     | 16,853     | 215,899    |
| Plus Current Taxes                                 | 19,359     | 19,208     | 19,057     | 18,906     | 18,755     | 18,605     | 20,774     | 20,630     | 20,486     | 20,343     | 20,199     | 20,055     | 236,376    |
| Total Income Statement Expense                     | 91,869     | 91,718     | 91,567     | 91,416     | 91,265     | 91,115     | 91,170     | 91,026     | 90,882     | 90,738     | 90,595     | 90,451     | 1,093,812  |
| Total Revenue Requirements                         | 171,215    | 170,757    | 170,298    | 169,840    | 169,382    | 168,923    | 168,678    | 168,241    | 167,804    | 167,367    | 166,930    | 166,493    | 2,025,928  |
| Jurisdictional Revenue Requirement                 | 171,215    | 170,757    | 170,298    | 169,840    | 169,382    | 168,923    | 168,678    | 168,241    | 167,804    | 167,367    | 166,930    | 166,493    | 2,025,928  |

|                                    | Jul-14     | Aug-14     | Sep-14     | Oct-14     | Nov-14     | Dec-14     | Jan-15     | Feb-15     | Mar-15     | Apr-15     | May-15     | Jun-15     | Annual-14  |
|------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <u>Rate Base</u>                   |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Plus CWIP Ending Balance           | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| Plus Plant In-Service              | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 |
| Less Book Depreciation Reserve     | 1,080,964  | 1,110,217  | 1,139,470  | 1,168,723  | 1,197,976  | 1,227,228  | 1,256,481  | 1,285,734  | 1,314,987  | 1,344,240  | 1,373,492  | 1,402,745  | 1,402,745  |
| Less Accum Deferred Taxes          | 764,842    | 781,696    | 798,549    | 815,403    | 832,256    | 849,110    | 863,796    | 878,483    | 893,170    | 907,856    | 922,543    | 937,230    | 937,230    |
| End Of Month Rate Base             | 11,890,302 | 11,844,196 | 11,798,089 | 11,751,983 | 11,705,877 | 11,659,770 | 11,613,831 | 11,571,891 | 11,527,952 | 11,484,012 | 11,440,073 | 11,396,133 | 11,396,133 |
| Average Rate Base (BOM/EOM)        | 11,913,355 | 11,867,249 | 11,821,142 | 11,775,036 | 11,728,930 | 11,682,824 | 11,637,801 | 11,593,861 | 11,549,922 | 11,505,982 | 11,462,043 | 11,418,103 | 11,663,021 |
| <u>Calculation of Return</u>       |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Plus Debt Return                   | 23,132     | 23,042     | 22,953     | 22,863     | 22,774     | 22,684     | 22,597     | 22,511     | 22,426     | 22,341     | 22,255     | 22,170     | 271,748    |
| Plus Equity Return                 | 52,617     | 52,414     | 52,210     | 52,006     | 51,803     | 51,599     | 51,400     | 51,206     | 51,012     | 50,818     | 50,624     | 50,430     | 618,140    |
| Total Return                       | 75,749     | 75,456     | 75,163     | 74,870     | 74,576     | 74,283     | 73,997     | 73,718     | 73,438     | 73,159     | 72,879     | 72,600     | 889,888    |
| <u>Income Statement Items</u>      |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Plus Property Taxes                | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 291,476    |
| Plus Book Depreciation             | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 351,034    |
| Plus Deferred Taxes                | 16,853     | 16,853     | 16,853     | 16,853     | 16,853     | 16,853     | 14,687     | 14,687     | 14,687     | 14,687     | 14,687     | 14,687     | 189,241    |
| Plus Current Taxes                 | 19,911     | 19,768     | 19,624     | 19,480     | 19,337     | 19,193     | 21,266     | 21,129     | 20,992     | 20,855     | 20,718     | 20,581     | 242,856    |
| Total Income Statement Expense     | 90,307     | 90,164     | 90,020     | 89,876     | 89,733     | 89,589     | 89,495     | 89,358     | 89,221     | 89,084     | 88,948     | 88,811     | 1,074,607  |
| Total Revenue Requirements         | 166,057    | 165,620    | 165,183    | 164,746    | 164,309    | 163,872    | 163,492    | 163,076    | 162,660    | 162,243    | 161,827    | 161,411    | 1,964,495  |
| Jurisdictional Revenue Requirement | 166,057    | 165,620    | 165,183    | 164,746    | 164,309    | 163,872    | 163,492    | 163,076    | 162,660    | 162,243    | 161,827    | 161,411    | 1,964,495  |

|                                    | Jul-15     | Aug-15     | Sep-15     | Oct-15     | Nov-15     | Dec-15     | Jan-15     | Feb-15     | Mar-15     | Apr-15     | May-15     | Jun-15     | Annual-15  |
|------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <u>Rate Base</u>                   |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Plus CWIP Ending Balance           | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| Plus Plant In-Service              | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 | 13,736,108 |
| Less Book Depreciation Reserve     | 1,431,998  | 1,461,251  | 1,490,504  | 1,519,757  | 1,549,009  | 1,578,262  | 1,607,515  | 1,636,768  | 1,666,021  | 1,695,274  | 1,724,526  | 1,753,779  | 1,753,779  |
| Less Accum Deferred Taxes          | 951,916    | 966,603    | 981,290    | 995,977    | 1,010,663  | 1,025,350  | 1,038,025  | 1,050,700  | 1,063,375  | 1,076,050  | 1,088,725  | 1,101,400  | 1,101,400  |
| End Of Month Rate Base             | 11,352,194 | 11,308,254 | 11,264,315 | 11,220,375 | 11,176,436 | 11,132,496 | 11,090,568 | 11,048,640 | 11,006,713 | 10,964,785 | 10,922,857 | 10,880,929 | 10,880,929 |
| Average Rate Base (BOM/EOM)        | 11,374,163 | 11,330,224 | 11,286,284 | 11,242,345 | 11,198,405 | 11,154,466 | 11,111,532 | 11,069,604 | 11,027,677 | 10,985,749 | 10,943,821 | 10,901,893 | 11,135,514 |
| <u>Calculation of Return</u>       |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Plus Debt Return                   | 22,085     | 22,000     | 21,914     | 21,829     | 21,744     | 21,658     | 21,575     | 21,493     | 21,412     | 21,331     | 21,249     | 21,168     | 259,457    |
| Plus Equity Return                 | 50,236     | 50,042     | 49,848     | 49,654     | 49,460     | 49,266     | 49,076     | 48,891     | 48,706     | 48,520     | 48,335     | 48,150     | 590,182    |
| Total Return                       | 72,321     | 72,041     | 71,762     | 71,483     | 71,203     | 70,924     | 70,651     | 70,384     | 70,118     | 69,851     | 69,584     | 69,318     | 849,640    |
| <u>Income Statement Items</u>      |            |            |            |            |            |            |            |            |            |            |            |            |            |
| Plus Property Taxes                | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 24,290     | 291,476    |
| Plus Book Depreciation             | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 29,253     | 351,034    |
| Plus Deferred Taxes                | 14,687     | 14,687     | 14,687     | 14,687     | 14,687     | 14,687     | 12,675     | 12,675     | 12,675     | 12,675     | 12,675     | 12,675     | 164,170    |
| Plus Current Taxes                 | 20,444     | 20,308     | 20,171     | 20,034     | 19,897     | 19,760     | 21,681     | 21,550     | 21,420     | 21,289     | 21,158     | 21,028     | 248,739    |
| Total Income Statement Expense     | 88,674     | 88,537     | 88,400     | 88,263     | 88,126     | 87,989     | 87,898     | 87,768     | 87,637     | 87,506     | 87,376     | 87,245     | 1,055,419  |
| Total Revenue Requirements         | 160,994    | 160,578    | 160,162    | 159,745    | 159,329    | 158,913    | 158,549    | 158,152    | 157,755    | 157,358    | 156,960    | 156,563    | 1,905,058  |
| Jurisdictional Revenue Requirement | 160,994    | 160,578    | 160,162    | 159,745    | 159,329    | 158,913    | 158,549    | 158,152    | 157,755    | 157,358    | 156,960    | 156,563    | 1,905,058  |

**Gas Tracker Detail**  
**Cast Iron Replacement Revenue Requirement by Year (July - June)**

|  | 2008   | 2009      | 2010      | 2011       | 2012       | 2013       | 2014       |
|--|--------|-----------|-----------|------------|------------|------------|------------|
| <b>Rate Base</b>                             |        |           |           |            |            |            |            |
| Plus CWIP Ending Balance                     | 0      | 0         | 0         | 0          | 0          | 0          | 0          |
| Plus Plant In-Service                        | 74,612 | 1,642,890 | 6,204,585 | 10,782,150 | 13,736,109 | 13,736,108 | 13,736,108 |
| Less Book Depreciation Reserve               | 79     | 32,575    | 141,240   | 367,414    | 700,678    | 1,051,711  | 1,402,745  |
| Less Accum Deferred Taxes                    | 104    | 31,775    | 117,324   | 296,641    | 532,089    | 747,989    | 937,230    |
| End Of Month Rate Base                       | 74,429 | 1,578,540 | 5,946,022 | 10,118,095 | 12,503,342 | 11,936,408 | 11,396,133 |
| <b>Average Rate Base (BOM/EOM)</b>           | 3,101  | 1,241,969 | 4,103,512 | 8,400,586  | 12,097,967 | 12,216,461 | 11,663,021 |
|  |        |           |           |            |            |            |            |
| <b>Calculation of Return</b>                 |        |           |           |            |            |            |            |
| Plus Debt Return                             | 103    | 38,829    | 120,101   | 233,763    | 303,346    | 284,644    | 271,748    |
| Plus Equity Return                           | 157    | 64,177    | 216,849   | 446,979    | 642,933    | 647,472    | 618,140    |
| <b>Total Return</b>                          | 260    | 103,005   | 336,950   | 680,742    | 946,278    | 932,116    | 889,888    |
|  |        |           |           |            |            |            |            |
| <b>Income Statement Items</b>                |        |           |           |            |            |            |            |
| Plus Property Taxes                          | 0      | 11,491    | 44,887    | 117,456    | 228,825    | 290,503    | 291,476    |
| Plus Book Depreciation                       | 79     | 32,496    | 108,665   | 226,174    | 333,264    | 351,034    | 351,034    |
| Plus Deferred Taxes                          | 104    | 31,672    | 85,548    | 179,317    | 235,448    | 215,899    | 189,241    |
| Plus Current Taxes                           | 5      | 12,955    | 65,757    | 132,542    | 213,367    | 236,376    | 242,856    |
| <b>Total Income Statement Expense</b>        | 188    | 88,613    | 304,858   | 655,489    | 1,010,904  | 1,093,812  | 1,074,607  |
|  |        |           |           |            |            |            |            |
| <b>Total Revenue Requirements</b>            | 447    | 191,619   | 641,808   | 1,336,231  | 1,957,182  | 2,025,928  | 1,964,495  |
| <b>MN Jurisdictional Revenue Requirement</b> | 447    | 191,619   | 641,808   | 1,336,231  | 1,957,182  | 2,025,928  | 1,964,495  |

### Gas Tracker Detail Cast Iron O&M Credit

| Part A: Derivation of the Annual Credit Amount   |  | 2012 Filing   | 2013 Filing   |
|--|--|---------------|---------------|
| 1  | Overall O&M Expenses (1)   | \$ 39,980,000 | \$ 39,980,000 |
| 2  | Total Gas Distribution Main in Minnesota (miles)   | 8,810         | 8,864         |
| 3  | Average Test Year O&M Expenses per Mile of Gas Distribution Main (Line 1/Line 2)                 | \$ 4,538      | \$ 4,510      |
| 4  | Potential Percentage Reduction in O&M Expenses Associated with Gas Cast Iron (2)                 | 93.48%        | 93.48%        |
| 5  | Potential O&M Expense Associated with Gas Cast Iron Pipe to be Replaced per Mile (Line 3*Line 4) | \$ 4,242      | \$ 4,216      |
| 6  | Gas Cast Iron Pipe to be Replaced (miles)  | 25            | 25            |
| 7  | Potential Annual O&M Expenses Reduction due to Gas Cast Iron Replacement (Line 5*Line 6)         | \$ 106,054    | \$ 105,408    |
| Part B: Derivation of the Recovery in Base Rates |  | 2012 Filing   | 2013 Filing   |
| 8  | Miles replaced in 2009   | 5.0           | 5.0           |
| 9  | Miles replaced in 2010   | 5.7           | 5.7           |
| 10   | Total Miles reflected reflected in reduced O&M in base rates (Line 8 + Line 9*50%)               | 7.9           | 7.9           |
| 11   | Expense Reduction per line mile (Line 5)   | \$ 4,242      | \$ 4,216      |
| 12   | Annual Credit reflected in base rates (Line 10*Line 11)  | \$ 33,301     | \$ 33,098     |
| Part C: Derivation of the 2011 Credit            |  | 2012 Filing   | 2013 Filing   |
| 14   | Miles replaced in 2010   | 5.7           | 5.7           |
| 15   | Miles replaced in 2011   | 7.6           | 7.6           |
| 16   | Total Miles included in the 2011 O&M Credit ((Line 14*50%)+Line 15)                              | 10.5          | 10.5          |
| 17   | Expense Reduction per line mile (Line 5)   | \$ 4,242      | \$ 4,216      |
| 18   | <b>Credit reflected in SEP through 2011 (Line 16 * Line 17)</b>                                  | \$ 44,330     | \$ 44,060     |
| Part D: Derivation of 2012 Credit                |  | 2012 Filing   | 2013 Filing   |
| 19   | Miles to be replaced in 2010   | 5.7           | 5.7           |
| 20   | Miles to be replaced in 2011   | 7.6           | 7.6           |
| 21   | Miles to be replaced in 2012   | 6.7           | 6.7           |
| 22   | Total Miles included in 2012 SEP O&M Credit (Lines 19*50% + Line 20 + Line 21)                   | 17.2          | 17.2          |
| 23   | Expense Reduction per line mile (Line 5)   | \$ 4,242      | \$ 4,216      |
| 24   | <b>SEP O&amp;M Credit in 2012 (Line 22*Line 23)</b>  | \$ 72,753     | \$ 72,310     |
| Part E: Reconciliation                           |  | 2012 Filing   | 2013 Filing   |
| 25   | Credit reflected in base rates (Line 12)   | \$ 33,301     | \$ 33,098     |
| 26   | SEP O&M Credit in 2012 (Line 24)   | \$ 72,753     | \$ 72,310     |
| 27   | Potential Expense Reduction (Line 7) = Recovery in Base Rates (Line 12) + 2012 Credit (24)       | \$ 106,054    | \$ 105,408    |

## Notes:

- (1) Docket No. G 002/GR-09-1153
- (2) For 2010, an average of 0.66997 leaks per mile associated with the gas cast iron minus an average of 0.02345 leaks per mile for overall gas distribution system piping.  $(0.66997-0.02345)/0.66997=96.5\%$ . For 2011, an average of 0.28571 leaks per mile associated with the gas cast iron minus an average of 0.01986 leaks per mile for overall gas distribution system piping.  $(0.28571-0.01986)/0.28571=93.48\%$ . For 2012, all cast iron had been removed and the leak rate can not be reported, the average leak rate for the overall system was 0.01421 leaks/mile. The 2012 O&M credit, as approved in Docket No. E,G002/M-13-161, is assumed in 2013 and beyond since all replacement work has been completed.

**Gas Tracker Detail**  
**Revenue Collections (SEP Rider Fiscal Period July - June)**  
**Actual Revenues Through January 2014 and Forecast Revenues (Therm Sales \* Gas Factor) through June 2016**

| 2011 Rider Year     | Jul-11<br>Actual | Aug-11<br>Actual | Sep-11<br>Actual | Oct-11<br>Actual | Nov-11<br>Actual | Dec-11<br>Actual | Jan-12<br>Actual | Feb-12<br>Actual | Mar-12<br>Actual | Apr-12<br>Actual | May-12<br>Actual | Jun-12<br>Actual | Total-11   |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|
| Revenue Collections | \$ 22,556        | \$ 21,187        | \$ 23,115        | \$ 28,238        | \$ 44,917        | \$ 93,697        | \$ 176,053       | \$ 164,963       | \$ 139,492       | \$ 74,616        | \$ 61,204        | \$ 44,821        | \$ 894,859 |

| 2012 Rider Year     | Jul-12<br>Actual | Aug-12<br>Actual | Sep-12<br>Actual | Oct-12<br>Actual | Nov-12<br>Actual | Dec-12<br>Actual | Jan-13<br>Actual | Feb-13<br>Actual | Mar-13<br>Actual | Apr-13<br>Actual | May-13<br>Actual | Jun-13<br>Actual | Total-12     |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| Revenue Collections | \$ 39,293        | \$ 44,992        | \$ 66,987        | \$ 96,256        | \$ 153,203       | \$ 212,903       | \$ 333,863       | \$ 333,863       | \$ 283,629       | \$ 247,073       | \$ 147,947       | \$ 82,831        | \$ 2,042,839 |

| 2013 Rider Year     | Jul-13<br>Actual | Aug-13<br>Actual | Sep-13<br>Actual | Oct-13<br>Actual | Nov-13<br>Actual | Dec-13<br>Actual | Jan-14<br>Actual | Feb-14<br>Forecast | Mar-14<br>Forecast | Apr-14<br>Forecast | May-14<br>Forecast | Jun-14<br>Forecast | Total-13     |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|
| Residential         |                  |                  |                  |                  |                  |                  |                  | 55,336,768         | 46,818,199         | 25,114,507         | 13,664,331         | 5,006,395          | 145,940,201  |
| Commercial          |                  |                  |                  |                  |                  |                  |                  | 30,409,121         | 24,829,378         | 13,794,116         | 7,827,986          | 4,034,975          | 80,895,576   |
| Demand              |                  |                  |                  |                  |                  |                  |                  | 3,093,430          | 2,741,555          | 2,759,660          | 2,073,016          | 1,580,296          | 12,247,957   |
| Interruptible       |                  |                  |                  |                  |                  |                  |                  | 13,487,226         | 11,189,270         | 11,157,564         | 8,121,111          | 7,560,329          | 51,515,500   |
| Transport           |                  |                  |                  |                  |                  |                  |                  | 13,847,588         | 11,019,743         | 10,060,098         | 16,084,816         | 13,721,927         | 64,734,171   |
| Interdepartmental   |                  |                  |                  |                  |                  |                  |                  | 81,761             | 73,921             | 61,689             | 82,800             | 61,082             | 361,252      |
| Total Therms        |                  |                  |                  |                  |                  |                  |                  | 116,255,895        | 96,672,066         | 62,947,634         | 47,854,059         | 31,965,004         | 355,694,657  |
| Gas Factor          |                  |                  |                  |                  |                  |                  |                  | 0.002736           | 0.002736           | 0.002736           | 0.002736           | 0.002736           |              |
| Revenue Collections | \$ 67,245        | \$ 70,319        | \$ 68,984        | \$ 91,239        | \$ 169,389       | \$ 302,187       | \$ 438,757       | \$ 318,076         | \$ 264,495         | \$ 172,225         | \$ 130,929         | \$ 87,456          | \$ 2,181,300 |

| 2014 Rider Year     | Jul-14<br>Forecast | Aug-14<br>Forecast | Sep-14<br>Forecast | Oct-14<br>Forecast | Nov-14<br>Forecast | Dec-14<br>Forecast | Jan-15<br>Forecast | Feb-15<br>Forecast | Mar-15<br>Forecast | Apr-15<br>Forecast | May-15<br>Forecast | Jun-15<br>Forecast | Total-14     |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|
| Residential         | 4,813,741          | 5,769,370          | 7,111,518          | 18,800,464         | 38,417,419         | 58,844,767         | 68,290,838         | 56,126,002         | 45,869,410         | 25,076,011         | 13,124,596         | 4,447,957          | 346,692,093  |
| Commercial          | 3,671,134          | 4,003,652          | 4,362,540          | 9,315,950          | 19,576,794         | 30,411,008         | 35,750,449         | 30,393,480         | 24,818,468         | 13,976,584         | 7,994,604          | 3,884,520          | 188,159,183  |
| Demand              | 1,242,227          | 1,318,773          | 1,584,479          | 1,796,317          | 2,697,741          | 2,852,317          | 3,358,455          | 3,111,173          | 2,757,858          | 2,780,528          | 2,090,879          | 1,588,434          | 27,179,181   |
| Interruptible       | 7,155,247          | 6,729,121          | 6,240,042          | 7,889,462          | 11,328,235         | 14,082,756         | 14,952,279         | 13,183,959         | 11,108,780         | 11,320,814         | 8,200,032          | 7,580,231          | 119,770,958  |
| Transport           | 26,983,977         | 26,768,546         | 16,966,508         | 11,191,494         | 11,838,172         | 14,438,598         | 21,412,244         | 16,437,489         | 21,390,018         | 15,892,367         | 21,567,121         | 18,504,547         | 223,391,081  |
| Interdepartmental   | 131,981            | 135,097            | 55,426             | 75,946             | 54,390             | 62,575             | 70,839             | 63,815             | 95,039             | 58,874             | 61,234             | 68,322             | 933,538      |
| Total Therms        | 43,998,307         | 44,724,558         | 36,320,513         | 49,069,632         | 83,912,752         | 120,692,022        | 143,835,104        | 119,315,917        | 106,039,574        | 69,105,178         | 53,038,467         | 36,074,011         | 906,126,034  |
| Gas Factor          | 0.002478           | 0.002478           | 0.002478           | 0.002478           | 0.002478           | 0.002478           | 0.002478           | 0.002478           | 0.002478           | 0.002478           | 0.002478           | 0.002478           |              |
| Revenue Collections | \$ 109,028         | \$ 110,827         | \$ 90,002          | \$ 121,595         | \$ 207,936         | \$ 299,075         | \$ 356,423         | \$ 295,665         | \$ 262,766         | \$ 171,243         | \$ 131,429         | \$ 89,391          | \$ 2,245,380 |

| 2015 Rider Year     | Jul-15<br>Forecast | Aug-15<br>Forecast | Sep-15<br>Forecast | Oct-15<br>Forecast | Nov-15<br>Forecast | Dec-15<br>Forecast | Jan-16<br>Forecast | Feb-16<br>Forecast | Mar-16<br>Forecast | Apr-16<br>Forecast | May-16<br>Forecast | Jun-16<br>Forecast | Total-15     |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|
| Residential         | 4,375,855          | 5,397,277          | 6,868,812          | 18,888,732         | 37,942,830         | 59,091,167         | 68,623,942         | 57,862,517         | 45,353,230         | 24,904,448         | 12,545,926         | 4,155,819          | 346,010,555  |
| Commercial          | 3,654,985          | 3,975,771          | 4,380,766          | 9,515,166          | 19,279,464         | 30,431,853         | 36,176,594         | 31,180,557         | 24,869,132         | 14,018,239         | 7,880,600          | 3,887,696          | 189,250,823  |
| Demand              | 1,230,414          | 1,286,716          | 1,596,471          | 1,805,614          | 2,729,055          | 2,843,288          | 3,388,449          | 3,131,211          | 2,776,249          | 2,799,769          | 2,102,077          | 1,599,609          | 27,288,923   |
| Interruptible       | 7,162,954          | 6,806,331          | 6,210,213          | 7,975,696          | 11,189,381         | 14,019,938         | 14,924,744         | 13,339,043         | 11,003,938         | 11,316,075         | 8,145,048          | 7,583,319          | 119,676,681  |
| Transport           | 29,980,419         | 27,484,549         | 21,443,571         | 12,106,289         | 17,098,773         | 18,484,068         | 23,224,977         | 25,811,942         | 18,193,724         | 18,031,161         | 22,712,381         | 21,267,599         | 255,839,453  |
| Interdepartmental   | 134,797            | 107,922            | 54,621             | 65,642             | 54,390             | 62,575             | 68,024             | 91,166             | 93,877             | 64,505             | 55,603             | 108,162            | 961,285      |
| Total Therms        | 46,539,423         | 45,058,566         | 40,554,454         | 50,357,139         | 88,293,894         | 124,932,888        | 146,406,730        | 131,416,437        | 102,290,151        | 71,134,197         | 53,441,637         | 38,602,204         | 939,027,720  |
| Gas Factor          | 0.002223           | 0.002223           | 0.002223           | 0.002223           | 0.002223           | 0.002223           | 0.002223           | 0.002223           | 0.002223           | 0.002223           | 0.002223           | 0.002223           |              |
| Revenue Collections | \$ 103,457         | \$ 100,165         | \$ 90,153          | \$ 111,944         | \$ 196,277         | \$ 277,726         | \$ 325,462         | \$ 292,139         | \$ 227,391         | \$ 158,131         | \$ 118,801         | \$ 85,813          | \$ 2,087,459 |

**Base Assumptions - Gas Cast Iron Pipe**

**Capital Structure**

|                   | <u>Percent</u> | <u>Cost</u> | <u>Weighted Cost</u> |
|-------------------|----------------|-------------|----------------------|
| Long Term Debt %  | 44.96%         | 5.14%       | 2.31%                |
| Short Term Debt % | 2.48%          | 75.00%      | 1.86%                |
| Preferred Stock % | 0.00%          | 0.00%       | 0.00%                |
| Common Stock %    | <u>52.56%</u>  | 10.09%      | <u>5.30%</u>         |
|                   | 100.00%        |             | 9.47%                |

**Income Tax Rates**

|                              |        | 2014     | 2013     |         | 2014     | 2013     |
|------------------------------|--------|----------|----------|---------|----------|----------|
| Income Tax Rates             | MN Jur | 9.8000%  | 9.8000%  | Federal | 35.0000% | 35.0000% |
| MN Composite Income Tax Rate | MN Jur | 41.3700% | 41.3700% | MN Co   | 40.8549% | 40.8661% |

**Property Tax Rates**

|                                |        |           | 2013 & 2014 |
|--------------------------------|--------|-----------|-------------|
| Property Tax Rate = Goodhue    | 100.00 | % Taxable | 1.807%      |
| Property Tax Rate = Ramsey     | 100.00 | % Taxable | 2.192%      |
| Property Tax Rate = Rice       | 100.00 | % Taxable | 1.720%      |
| Property Tax Rate = Stearns    | 100.00 | % Taxable | 1.815%      |
| Property Tax Rate = Washington | 100.00 | % Taxable | 1.856%      |
| Property Tax Rate = Winona     | 100.00 | % Taxable | 1.559%      |

**State of MN Allocator**

**Gas Distribution**

|                             | <u>Total</u> | <u>Minnesota Company</u> | <u>Minnesota</u> | <u>N Dakota</u> | <u>S Dakota</u> | <u>Wholesale</u> | <u>WI Co</u> |
|-----------------------------|--------------|--------------------------|------------------|-----------------|-----------------|------------------|--------------|
| Direct Assigned - Minnesota | 100.00000%   | 100.0000%                | 100.0000%        | 0.0000%         | 0.0000%         | 0.0000%          | 0.0000%      |

**Northern States Power Company, a Minnesota corporation**  
**Gas Operations - State of Minnesota**  
**RATE BASE SCHEDULES**  
**RATE BASE ADJUSTMENT SCHEDULES**  
**2010 Unadjusted Test Year versus 2010 Adjusted Test Year**  
**(\$000's)**

**Docket No. G002/GR-09-1153**  
**Exhibit\_\_(AEH-1), Schedule 3A**  
**Page 1 of 3**

| Line No.                     | Description                             | Unadjusted | Projected | CIAC 2004 | CIAC 2007 | CIAC 2010 | SEP       | New Area  | Income | Adjusted  |
|------------------------------|---|------------|-----------|-----------|-----------|-----------|-----------|-----------|--------|-----------|
|                              |   |            | Gas       | Rate Case | Rate Case | Rate Case | Rider     |           |        |           |
|                              |   |            | (1)       | (2)       | (3)       | (4)       | (5)       | (6)       | (7)    |           |
| Gas Plant as Booked          |   |            |           |           |           |           |           |           |        |           |
| 1                            | Production                              | \$15,537   |           |           |           |           |           |           |        | \$15,537  |
| 2                            | Storage                                 | \$30,880   |           |           |           |           |           |           |        | \$30,880  |
| 3                            | Transmission                            | \$63,410   |           |           |           |           |           |           |        | \$63,410  |
| 4                            | Distribution                            | \$739,803  |           | (\$2,366) | (\$82)    | (\$105)   | (\$3,261) |           |        | \$733,991 |
| 5                            | General                                 | \$33,543   |           |           |           |           |           |           |        | \$33,543  |
| 6                            | Common                                  | \$62,221   |           |           |           |           |           |           |        | \$62,221  |
| 7                            | TBT Investment                          | \$0        |           |           |           |           |           |           |        | \$0       |
| 8                            | TOTAL Utility Plant in Service          | \$945,395  |           | (\$2,366) | (\$82)    | (\$105)   | (\$3,261) | \$0       |        | \$939,582 |
| Reserve for Depreciation     |   |            |           |           |           |           |           |           |        |           |
| 9                            | Production                              | \$11,942   |           |           |           |           |           |           |        | \$11,942  |
| 10                           | Storage                                 | \$23,142   |           |           |           |           |           |           |        | \$23,142  |
| 11                           | Transmission                            | \$24,423   |           |           |           |           |           |           |        | \$24,423  |
| 12                           | Distribution                            | \$333,684  |           | (\$465)   | (\$10)    | (\$2)     | (\$48)    | (\$1,036) |        | \$332,123 |
| 13                           | General                                 | \$12,567   |           |           |           |           |           |           |        | \$12,567  |
| 14                           | Common                                  | \$41,876   |           |           |           |           |           |           |        | \$41,876  |
| 15                           | TOTAL Reserve for Depreciation          | \$447,634  |           | (\$465)   | (\$10)    | (\$2)     | (\$48)    | (\$1,036) |        | \$446,074 |
| Net Utility Plant in Service |   |            |           |           |           |           |           |           |        |           |
| 16                           | Production                              | \$3,595    |           |           |           |           |           |           |        | \$3,595   |
| 17                           | Storage                                 | \$7,738    |           |           |           |           |           |           |        | \$7,738   |
| 18                           | Transmission                            | \$38,987   |           |           |           |           |           |           |        | \$38,987  |
| 19                           | Distribution                            | \$406,119  |           | (\$1,901) | (\$72)    | (\$103)   | (\$3,213) | \$1,036   |        | \$401,867 |
| 20                           | General                                 | \$20,976   |           |           |           |           |           |           |        | \$20,976  |
| 21                           | Common                                  | \$20,345   |           |           |           |           |           |           |        | \$20,345  |
| 22                           | TBT Investment                          | \$0        |           |           |           |           |           |           |        | \$0       |
| 23                           | Net Utility Plant in Service            | \$497,760  |           | (\$1,901) | (\$72)    | (\$103)   | (\$3,213) | \$1,036   |        | \$493,508 |
| 24                           | Utility Plant Held for Future Use       | \$0        |           |           |           |           |           |           |        | \$0       |
| 25                           | Construction Work in Progress           | \$4,337    |           |           |           |           |           |           |        | \$4,337   |
| 26                           | Less: Accumulated Deferred Income Taxes | \$92,687   |           | (\$473)   | (\$4)     | (\$1)     | (\$52)    | (\$26)    |        | \$92,132  |
| 27                           | Cash Working Capital                    | (\$4,321)  |           |           |           |           |           |           | \$379  | (\$3,942) |
| Other Rate Base Items:       |   |            |           |           |           |           |           |           |        |           |
| 28                           | Materials and Supplies                  | \$1,037    |           |           |           |           |           |           |        | \$1,037   |
| 29                           | Gas In Storage                          | \$40,566   | \$2,133   |           |           |           |           |           |        | \$42,699  |
| 30                           | Non-Plant Assets & Liabilities          | (\$9,805)  |           |           |           |           |           |           |        | (\$9,805) |
| 31                           | Prepayments                             | \$5,651    |           |           |           |           |           |           |        | \$5,651   |
| 32                           | Customer Advances                       | (\$1,653)  |           |           |           |           |           |           |        | (\$1,653) |
| 33                           | Other Working Capital                   | \$897      |           |           |           |           |           |           |        | \$897     |
| 34                           | Total Other Rate Base Items             | \$36,693   | \$2,133   | \$0       | \$0       | \$0       | \$0       | \$0       | \$0    | \$38,826  |
| 35                           | Total Average Rate Base                 | \$441,783  | \$2,133   | (\$1,428) | (\$69)    | (\$102)   | (\$3,161) | \$1,062   | \$379  | \$440,597 |

Northern States Power Company, a Minnesota corporation  
 Gas Operations - State of Minnesota  
 INCOME STATEMENT SCHEDULES  
 INCOME STATEMENT ADJUSTMENT SCHEDULES  
 2010 Unadjusted Test Year versus 2010 Adjusted Test Year  
 (\$000's)

Docket No. G002/GR-09-1153  
 Exhibit (AEH-1), Schedule 3A  
 Page 2 of 3

| Line No.   | Description                                  | 2010 Unadjusted(1) | Projected Gas Storage Adjustment 1 | CIAC 2004 Rate Case Adjustment 2 | CIAC 2007 Rate Case Adjustment 3 | CIAC 2010 Rate Case Adjustment 4 | SEP Rider Adjustment 5 | New Area Surcharge Adjustment 6 | Charitable Contributions Adjustment 7 | Interest on Customer Deposits Adjustment 8 | Advertising Adjustment 9 | Professional & Association Dues Adjustment 10 |
|--|--|--------------------|------------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------|---------------------------------|---------------------------------------|--|--------------------------|---|
| <b>Operating Revenues</b>                          |  |                    |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 1  | Retail                                       | \$580,760          |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 2  | Weather Impact Net Margin Adjustment         | 0                  |                                    |                                  |                                  |                                  | (\$269)                |                                 |                                       |  |                          |   |
| 3  | Interdepartmental & Transportation           | 9,050              |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 4  | Other Operating                              | 5,382              |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 5  | Gross Earnings Tax                           | 0                  |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 6  | <b>Total Operating Revenues</b>              | <b>\$595,192</b>   | <b>\$0</b>                         | <b>\$0</b>                       | <b>\$0</b>                       | <b>\$0</b>                       | <b>(\$269)</b>         | <b>\$0</b>                      | <b>\$0</b>                            | <b>\$0</b>                                 | <b>\$0</b>               | <b>\$0</b>                                    |
| <b>Expenses</b>                                    |  |                    |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| <b>Operating Expenses</b>                          |  |                    |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 7  | Purchased Gas                                | \$426,919          |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 8  | Other Production                             | 4,305              |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 9  | Transmission                                 | 1,251              |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 10   | Distribution                                 | 28,447             |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 11   | Customer Accounting                          | 15,700             |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 12   | Customer Service & Information               | 14,896             |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 13   | Administrative & General                     | 17,213             |                                    |                                  |                                  |                                  |                        |                                 | 153                                   | 16   | (254)                    | (2)   |
| 14   | Sales, Econ Dvlp & Other                     | 47                 |                                    |                                  |                                  |                                  |                        |                                 |                                       |  | (19)                     |   |
| 15   | <b>Total Operating Expenses</b>              | <b>\$508,787</b>   | <b>\$0</b>                         | <b>\$0</b>                       | <b>\$0</b>                       | <b>\$0</b>                       | <b>\$0</b>             | <b>\$0</b>                      | <b>\$153</b>                          | <b>\$16</b>                                | <b>(\$273)</b>           | <b>(\$2)</b>                                  |
| 16   | Depreciation                                 | \$32,877           |                                    | (\$72)                           | (\$3)                            | (\$3)                            | (\$70)                 | \$128                           |                                       |  |                          |   |
| 17   | Amortizations                                | (99)               |                                    |                                  |                                  |                                  | 99                     |                                 |                                       |  |                          |   |
| <b>Taxes:</b>                                      |  |                    |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 18   | Property                                     | \$12,798           |                                    |                                  |                                  |                                  | (\$22)                 |                                 |                                       |  |                          |   |
| 19   | Gross Earnings                               | 0                  |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 20   | Deferred Income Tax & ITC                    | 2,764              |                                    | 6                                | (1)                              | (1)                              | (70)                   | (52)                            |                                       |  |                          |   |
| 21   | Federal & State Income Tax                   | 6,511              | (27)                               | 42                               | 3                                | 4                                | (4)                    | (13)                            | (63)                                  | (7)  | 113                      | 1   |
| 22   | Payroll & Other                              | 1,946              |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 23   | <b>Total Taxes</b>                           | <b>\$24,019</b>    | <b>(\$27)</b>                      | <b>\$48</b>                      | <b>\$2</b>                       | <b>\$3</b>                       | <b>(\$96)</b>          | <b>(\$65)</b>                   | <b>(\$63)</b>                         | <b>(\$7)</b>                               | <b>\$113</b>             | <b>\$1</b>                                    |
| 24   | <b>Total Expenses</b>                        | <b>\$565,584</b>   | <b>(\$27)</b>                      | <b>(\$24)</b>                    | <b>(\$1)</b>                     | <b>(\$0)</b>                     | <b>(\$67)</b>          | <b>\$63</b>                     | <b>\$90</b>                           | <b>\$9</b>                                 | <b>(\$160)</b>           | <b>(\$1)</b>                                  |
| 25   | Allowance for Funds Used During Construction | \$414              |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 26   | <b>Total Operating Income</b>                | <b>\$30,022</b>    | <b>\$27</b>                        | <b>\$24</b>                      | <b>\$1</b>                       | <b>\$0</b>                       | <b>(\$202)</b>         | <b>(\$63)</b>                   | <b>(\$90)</b>                         | <b>(\$9)</b>                               | <b>\$160</b>             | <b>\$1</b>                                    |
| <b>Revenue Requirement</b>                         |  |                    |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
| 27   | Total Rate Base                              | \$441,783          | \$2,133                            | (\$1,428)                        | (\$69)                           | (\$102)                          | (\$3,161)              | \$1,062                         | \$0                                   | \$0  | \$0                      | \$0   |
| 28   | Require Operating Inc (RB * Req Return)      | \$38,877           | \$188                              | (\$126)                          | (\$6)                            | (\$9)                            | (\$278)                | \$93                            | \$0                                   | \$0  | \$0                      | \$0   |
| 29   | Operating Income                             | \$30,022           | \$27                               | \$24                             | \$1                              | \$0                              | (\$202)                | (\$63)                          | (\$90)                                | (\$9)                                      | \$160                    | \$1   |
| 30   | Operating Income Deficiency                  | \$8,855            | \$161                              | (\$150)                          | (\$7)                            | (\$9)                            | (\$76)                 | \$156                           | \$90                                  | \$9  | (\$160)                  | (\$1)   |
| 31   | <b>Revenue Requirement</b>                   | <b>\$15,103</b>    | <b>\$275</b>                       | <b>(\$256)</b>                   | <b>(\$12)</b>                    | <b>(\$16)</b>                    | <b>(\$130)</b>         | <b>\$266</b>                    | <b>\$153</b>                          | <b>\$16</b>                                | <b>(\$273)</b>           | <b>(\$2)</b>                                  |
| <b>Schedule M Items</b>                            |  |                    |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
|  | Tax Additions                                | 42,771             | -                                  | (58)                             | (5)                              | (6)                              | (240)                  | -                               | -                                     | -  | -                        | -   |
|  | Tax Deductions                               | 136                | -                                  | -                                | -                                | -                                | -                      | -                               | -                                     | -  | -                        | -   |
|  | Rate Base Adjustment                         | 441,783            | 2,133                              | (1,428)                          | (69)                             | (102)                            | (3,161)                | 1,062                           | -                                     | -  | -                        | -   |
|  | Cost of Debt                                 | 3.03%              | 3.03%                              | 3.03%                            | 3.03%                            | 3.03%                            | 3.03%                  | 3.03%                           | 3.03%                                 | 3.03%                                      | 3.03%                    | 3.03%   |
|  | Tax Rate                                     | 0.4137             | 0.4137                             | 0.4137                           | 0.4137                           | 0.4137                           | 0.4137                 | 0.4137                          | 0.4137                                | 0.4137                                     | 0.4137                   | 0.4137  |
| <b>Calculation of Federal And State Income Tax</b> |  |                    |                                    |                                  |                                  |                                  |                        |                                 |                                       |  |                          |   |
|  | Operating Revenue                            | 595,192            | 0                                  | 0                                | 0                                | 0                                | (269)                  | 0                               | 0                                     | 0  | 0                        | 0   |
|  | Less Operating Expenses                      | 508,787            | 0                                  | 0                                | 0                                | 0                                | 0                      | 0                               | 153                                   | 16   | (273)                    | (2)   |
|  | Operating Income before Adjustments          | 86,405             | 0                                  | 0                                | 0                                | 0                                | (269)                  | 0                               | (153)                                 | (16)                                       | 273                      | 2   |
|  | Additions to Income                          | 136                | 0                                  | 0                                | 0                                | 0                                | 0                      | 0                               | 0                                     | 0  | 0                        | 0   |
|  | Deductions from Income                       | 57,416             | 0                                  | (58)                             | (5)                              | (6)                              | (163)                  | 0                               | 0                                     | 0  | 0                        | 0   |
|  | Debt Synchronization                         | 13,386             | 65                                 | (43)                             | (2)                              | (3)                              | (96)                   | 32                              | 0                                     | 0  | 0                        | 0   |
|  | Operating Income After Adjustments           | 15,739             | (65)                               | 101                              | 7                                | 9                                | (10)                   | (32)                            | (153)                                 | (16)                                       | 273                      | 2   |
|  | Federal & State Income Tax                   | 6,511              | (27)                               | 42                               | 3                                | 4                                | (4)                    | (13)                            | (63)                                  | (7)  | 113                      | 1   |



Northern States Power Company, a Minnesota corporation  
 Gas Operations - State of Minnesota  
**INCOME STATEMENT SCHEDULES**  
**INCOME STATEMENT ADJUSTMENT SCHEDULES**  
 2010 Unadjusted Test Year versus 2010 Adjusted Test Year  
 (\$000's)

Docket No. G002/GR-09-1153  
 Exhibit (AEH-1), Schedule 3A  
 Page 3 of 3

| Line No.                                     | Description                                  | Incentive Compensation Adjustment 11 | Employee Expense Adjustment 12 | 2009 Wage Increase Adjustment 13 | Gas Affordability Program Adjustment 14 | CIP Adjustment 15 | CIP Incentive Bonus Removal 16 | Economic Development Adjustment 17 | Rate Case Expense Amortization 18 | CWC 19 | 2010 Adjusted(1) |
|--|--|--------------------------------------|--------------------------------|----------------------------------|---|-------------------|--------------------------------|------------------------------------|-----------------------------------|--------|------------------|
| <b>Operating Revenues</b>                    |  |                                      |                                |                                  |   |                   |                                |                                    |                                   |        |                  |
| 1  | Retail                                       |                                      |                                |                                  |   | (9,286)           |                                |                                    |                                   |        | \$571,205        |
| 2  | Weather Impact Net Margin Adjustment         |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | 0                |
| 3  | Interdepartmental & Transportation           |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | 9,050            |
| 4  | Other Operating                              |                                      |                                |                                  |   |                   | (1,027)                        |                                    |                                   |        | 4,355            |
| 5  | Gross Earnings Tax                           |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | 0                |
| 6  | <b>Total Operating Revenues</b>              | \$0                                  | \$0                            | \$0                              | \$0                                     | (\$9,286)         | (\$1,027)                      | \$0                                | \$0                               | \$0    | \$584,610        |
| <b>Expenses</b>                              |  |                                      |                                |                                  |   |                   |                                |                                    |                                   |        |                  |
| Operating Expenses:                          |  |                                      |                                |                                  |   |                   |                                |                                    |                                   |        |                  |
| 7  | Purchased Gas                                |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | \$426,919        |
| 8  | Other Production                             |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | 4,305            |
| 9  | Transmission                                 |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | 1,261            |
| 10   | Distribution                                 |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | 28,447           |
| 11   | Customer Accounting                          |                                      |                                |                                  | (20)                                    |                   |                                |                                    |                                   |        | 15,680           |
| 12   | Customer Service & Informator                |                                      |                                |                                  |   | (9,286)           |                                |                                    |                                   |        | 5,610            |
| 13   | Administrative & General                     | (625)                                | (108)                          | 236                              |   |                   |                                | 3                                  |                                   |        | 16,629           |
| 14   | Sales, Econ Dvlp & Other                     |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | 31               |
| 15   | <b>Total Operating Expenses</b>              | (\$625)                              | (\$108)                        | \$236                            | (\$20)                                  | (\$9,286)         | \$0                            | \$3                                | \$0                               | \$0    | \$498,882        |
| 16   | Depreciation                                 |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | \$32,857         |
| 17   | Amortizations                                |                                      |                                |                                  |   |                   |                                |                                    | 532                               |        | 532              |
| Taxes:                                       |  |                                      |                                |                                  |   |                   |                                |                                    |                                   |        |                  |
| 18   | Property                                     |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | \$12,776         |
| 19   | Gross Earnings                               |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | 0                |
| 20   | Deferred Income Tax & ITC                    |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | 2,646            |
| 21   | Federal & State Income Tax                   | 259                                  | 45                             | (98)                             | 8                                       | 0                 | (425)                          | (1)                                | (220)                             | (5)    | 6,122            |
| 22   | Payroll & Other                              |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | 1,946            |
| 23   | <b>Total Taxes</b>                           | \$259                                | \$45                           | (\$98)                           | \$8                                     | \$0               | (\$425)                        | (\$1)                              | (\$220)                           | (\$5)  | \$23,490         |
| 24   | <b>Total Expenses</b>                        | (\$366)                              | (\$63)                         | \$138                            | (\$12)                                  | (\$9,286)         | (\$425)                        | \$2                                | \$312                             | (\$5)  | \$555,761        |
| 25   | Allowance for Funds Used During Construction |                                      |                                |                                  |   |                   |                                |                                    |                                   |        | \$414            |
| 26   | <b>Total Operating Income</b>                | \$366                                | \$63                           | (\$138)                          | \$12                                    | \$0               | (\$602)                        | (\$2)                              | (\$312)                           | \$5    | \$29,263         |
| <b>Revenue Requirement</b>                   |  |                                      |                                |                                  |   |                   |                                |                                    |                                   |        |                  |
| 27   | Total Rate Base                              | \$0                                  | \$0                            | \$0                              | \$0                                     | \$0               | \$0                            | \$0                                | \$0                               | \$379  | \$440,597        |
| 28   | Require Operating Inc (RB * Req Return)      | \$0                                  | \$0                            | \$0                              | \$0                                     | \$0               | \$0                            | \$0                                | \$0                               | \$33   | \$38,773         |
| 29   | Operating Income                             | \$366                                | \$63                           | (\$138)                          | \$12                                    | \$0               | (\$602)                        | (\$2)                              | (\$312)                           | \$5    | \$29,263         |
| 30   | Operating Income Deficiency                  | (\$366)                              | (\$63)                         | \$138                            | (\$12)                                  | \$0               | \$602                          | \$2                                | \$312                             | \$28   | \$9,510          |
| 31   | <b>Revenue Requirement</b>                   | (\$625)                              | (\$108)                        | \$236                            | (\$20)                                  | \$0               | \$1,027                        | \$3                                | \$532                             | \$48   | \$16,220         |
| Schedule M Items                             |  |                                      |                                |                                  |   |                   |                                |                                    |                                   |        |                  |
| Tax Additions                                |  |                                      |                                |                                  |   |                   |                                |                                    |                                   |        |                  |
| Rate Base Adjustment                         |  |                                      |                                |                                  |   |                   |                                |                                    |                                   |        |                  |
| Cost of Debt                                 |  |                                      |                                |                                  |   |                   |                                |                                    |                                   |        |                  |
| Tax Rate                                     |  |                                      |                                |                                  |   |                   |                                |                                    |                                   |        |                  |
| 3.03%  | 3.03%  | 3.03%                                | 3.03%                          | 3.03%                            | 3.03%                                   | 3.03%             | 3.03%                          | 3.03%                              | 3.03%                             | 3.03%  | 3.03%            |
| 0.4137                                       | 0.4137                                       | 0.4137                               | 0.4137                         | 0.4137                           | 0.4137                                  | 0.4137            | 0.4137                         | 0.4137                             | 0.4137                            | 0.4137 | 0.4137           |
| Calculation of Federal And State Income Tax: |  |                                      |                                |                                  |   |                   |                                |                                    |                                   |        |                  |
|  | Operating Revenue                            | 0                                    | 0                              | 0                                | 0                                       | (9,286)           | (1,027)                        | 0                                  | 0                                 | 0      | 584,610          |
|  | Less Operating Expenses                      | (625)                                | (108)                          | 236                              | (20)                                    | (9,286)           | 0                              | 3                                  | 0                                 | 0      | 498,882          |
|  | Operating Income before Adjustments          | 625                                  | 108                            | (236)                            | 20                                      | 0                 | (1,027)                        | (3)                                | 0                                 | 0      | 85,728           |
|  | Additions to Income                          | 0                                    | 0                              | 0                                | 0                                       | 0                 | 0                              | 0                                  | 0                                 | 0      | 0                |
|  | Deductions from Income                       | 0                                    | 0                              | 0                                | 0                                       | 0                 | 0                              | 0                                  | 532                               | 0      | 14,722           |
|  | Debt Synchronization                         | 0                                    | 0                              | 0                                | 0                                       | 0                 | 0                              | 0                                  | 0                                 | 11     | 13,350           |
|  | Operating Income After Adjustments           | 625                                  | 108                            | (236)                            | 20                                      | 0                 | (1,027)                        | (3)                                | (532)                             | (11)   | 57,656           |
|  | Federal & State Income Tax                   | 259                                  | 45                             | (98)                             | 8                                       | 0                 | (425)                          | (1)                                | (220)                             | (5)    | 6,122            |

## **Revenue Requirements Category Descriptions**

This attachment explains the three categories (Rate Base, Calculation of Return and Income Statement Items) and each component of these categories used to determine the Revenue Requirement. The calculation of the Revenue Requirement for the Cast Iron Replacement project is shown on Attachment D2.

### **I. Rate Base**

The following section explains each component of the Rate Base category and the rationale for including or excluding the cost.

**Plant in Service** - This is an addition to rate base. This category reflects the original cost of gas plant that has been put into service. In the specific case of the annual 2014 plant in service for the natural gas Cast Iron Pipe Replacement project, the \$13,736,108 shown on Attachment D2 of this filing reflects the dollar value portion of the project in service as of June 30, 2015, which results in an increase to rate base. Standard ratemaking methodology calls for the inclusion of this item in the determination of rate base.

**Book Depreciation Reserve** - This is a reduction to rate base. It reflects the accumulated recovery of the amount invested in plant in service. In the specific case of the 2014 book depreciation reserve for the natural gas Cast Iron Pipe Replacement project, the \$1,402,745 shown on Attachment D2 of this filing reflect the amount of the plant in service that has been recovered as of June 30, 2015, which results in a decrease to rate base. Standard ratemaking methodology calls for the exclusion of this credit balance in an asset account (contra-asset) from plant in service in the determination of rate base.

**Accumulated Deferred Taxes** - This is a reduction to rate base. It reflects the tax timing differences between book and tax depreciation lives and other non-plant book/tax timing differences, multiplied by the tax rate. Over the life of an asset, the Accumulated Deferred Tax is zero. In the specific case of the 2014 accumulated deferred taxes for the natural gas Cast Iron Pipe Replacement project, the \$937,230 shown on Attachment D2 of this filing reflects the accumulation of tax timing differences between book and tax depreciation through June 2015, which results in a decrease to rate base. Standard ratemaking methodology calls for the exclusion of this timing related asset in the determination of rate base.

## II. Calculation of Return

The following section explains both components of the Calculation of Return category. Note that for both items below, standard ratemaking methodology calls for the inclusion of these items in the calculation of revenue requirements.

**Debt Return** - This category reflects the return the Company is allowed in order to recover its weighted cost of debt for financing its capital investments. In the specific case of the annual 2014 debt return for the natural gas Cast Iron Pipe Replacement project, the \$271,748 shown on Attachment D2 of this filing reflect the amount of debt return the Company is allowed for July 2014 - June 2015 based on the overall cost of capital approved in the most recent natural gas rate filing (Docket No. G002/GR-09-1153).

**Equity Return** - This category reflects the return the Company is allowed in order to recover its weighted cost of equity for financing its capital investments. In the specific case of the annual 2014 equity return for the Gas natural gas Cast Iron Pipe Replacement project, the \$618,140 shown on Attachment D2 of this filing reflect the amount of return on equity the Company is allowed for July 2014 - June 2015 based on the overall cost of capital approved in the most recent natural gas rate filing (Docket No. G002/GR-09-1153).

## III. Income Statement Items

The following section explains each component of the Income Statement Items category. Note that for each item below, standard ratemaking methodology call for the inclusion of these items in the calculation of revenue requirements.

**Property Taxes** - This category reflects the estimated property taxes billed from local taxing authorities that the Company must pay based on the original cost of the Company's assets. Property taxes accrued are based on the original cost at December 31 from the prior year, then paid the following year. In the specific case of the annual 2014 property tax amount for the natural gas Cast Iron Pipe Replacement project, the \$291,476 shown on Attachment D2 of this filing reflect one half of the amount of property taxes the Company is anticipating to accrue in calendar year 2014 for the plant in service as of December 31, 2014, plus one-half of calendar year 2015. We reflect one half of each year, since the 2014-2015 SEP period is split evenly across both calendar periods.

**Book Depreciation** - This category reflects the monthly/annual depreciation expense that is accumulated in the book depreciation reserve defined in part a) subsection ii). In the specific case of the annual 2014 book depreciation for the natural gas Cast Iron Pipe Replacement project, the \$351,034 shown on Attachment D2 reflects the amount of plant in service that is being recovered through depreciation expense from July 2014 - June 2015 and results in an increase to revenue requirements.

**Deferred Taxes** - This category reflects the monthly/annual deferred tax expense that is accumulated in the accumulated deferred reserve defined in part a) subsection iii). In the specific case of the annual 2014 deferred taxes for the natural gas Cast Iron Pipe Replacement project, the \$189,241 shown on Attachment D2 reflects the July 2014-June 2015 tax timing difference when book expense differs from tax expense and results in an increase to revenue requirements.

**Current Taxes** - This category reflects the current income taxes the Company is anticipated to pay based on its taxable income. In the specific case of the annual 2014 current taxes for the natural gas Cast Iron Pipe Replacement project, the \$242,856 shown on Attachment D2 reflects the amount of current income taxes the Company is anticipating to pay as a result of the taxable income being generated by the Cast Iron Pipe Replacement project.

**Certification Statement:**

The designated representative or alternate designated representative must sign (i.e., agree to) this certification statement. If you are an agent and you click on "SUBMIT", you are not agreeing to the certification statement, but are submitting the certification statement on behalf of the designated representative or alternate designated representative who is agreeing to the certification statement. An agent is only authorized to make the electronic submission on behalf of the designated representative, not to sign (i.e., agree to) the certification statement.

**Facility Name:** Northern States Power Company, A Minnesota Corporation

**Facility Identifier:** 524615

**Facility Reporting Year:** 2012

**Facility Location:**

Address: 414 Nicollet Mall

City: Minneapolis

State: MN

Postal Code: 55401

**Facility Site Details:**

**CO2 Equivalent (excluding biogenic, mtons, Subparts C-II and RR-UU):** 45427.5

**CO2 Equivalent (mtons, Subparts LL-QQ):** 3274564.8

**Biogenic CO2 (mtons, Subparts C-II and RR-UU):** 0

**Cogeneration Unit Emissions Indicator:** NA

**GHG Report Start Date:** 2012-01-01

**GHG Report End Date:** 2012-12-31

**Description of Changes to Calculation Methodology:**

**Part 75 Biogenic Emissions Indication:**

**Primary NAICS Code:** 221210

**Second Primary NAICS Code:**

**Parent Company Details:**

**Parent Company Name:** XCEL ENERGY INC

**Address:** 414 Nicollet Mall, Minneapolis, MN 55401

**Percent Ownership Interest:** 100

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## Subpart W: Petroleum and Natural Gas Systems

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**Gas Information Details**

| Gas Name       | Other Gas Name | Gas Quantity          | Own Result? |
|----------------|----------------|-----------------------|-------------|
| Methane        |                | 2137.99 (Metric Tons) |             |
| Nitrous Oxide  |                | 0.001 (Metric Tons)   |             |
| Carbon Dioxide |                | 529.4 (Metric Tons)   |             |

**SubpartWSummaryDetails:**

|  |  |
|--|--|
| Industry Segment Number                                  | 8  |
| Industry Segment Name                                    | Natural gas distribution [98.230(a) (8)] |
| Annual throughput [98.236(d)] Gaseous Throughput (MMscf) | 87559                                    |

|  |         |
|--|---------|
| Annual throughput [98.236(d)] Liquid Throughput (thousand barrels) | 0       |
| Total Reported CO2 Emissions (mt CO2)                              | 529.4   |
| Total Reported CH4 Emissions (mt CO2e)                             | 44897.7 |
| Total Reported N2O Emissions (mt CO2e)                             | 0.3     |
| Total Reported Emissions (mt CO2e)                                 | 45427.3 |

## SubpartWSourceReportingFormRowDetails:

|  |   |
|--|---|
| Source Reporting Form                  | Sub-Basin Selection                               |
| Required for Selected Industry Segment | No  |
| Total Reported CO2 Emissions (mt CO2)  | N/A   |
| Total Reported CH4 Emissions (mt CO2e) | N/A   |
| Total Reported N2O Emissions (mt CO2e) | N/A   |
| Total Reported Emissions (mt CO2e)     | N/A   |
| Source Reporting Form                  | Natural Gas Pneumatic Devices [98.236(c)(1)]      |
| Required for Selected Industry Segment | No  |
| Total Reported CO2 Emissions (mt CO2)  | 0.0   |
| Total Reported CH4 Emissions (mt CO2e) | 0.0   |
| Total Reported N2O Emissions (mt CO2e) | N/A   |
| Total Reported Emissions (mt CO2e)     | 0.0   |
| Source Reporting Form                  | Natural Gas Driven Pneumatic Pumps [98.236(c)(2)] |
| Required for Selected Industry Segment | No  |
| Total Reported CO2 Emissions (mt CO2)  | 0.0   |
| Total Reported CH4 Emissions (mt CO2e) | 0.0   |
| Total Reported N2O Emissions (mt CO2e) | N/A   |
| Total Reported Emissions (mt CO2e)     | 0.0   |
| Source Reporting Form                  | Acid Gas Removal Units [98.236(c)(3)]             |
| Required for Selected Industry Segment | No  |
| Total Reported CO2 Emissions (mt CO2)  | 0.0   |
| Total Reported CH4 Emissions (mt CO2e) | N/A   |
| Total Reported N2O Emissions (mt CO2e) | N/A   |
| Total Reported Emissions (mt CO2e)     | 0.0   |
| Source Reporting Form                  | Dehydrators [98.236(c)(4)]                        |
| Required for Selected Industry Segment | No  |
| Total Reported CO2 Emissions (mt CO2)  | 0.0   |
| Total Reported CH4 Emissions (mt CO2e) | 0.0   |
| Total Reported N2O Emissions (mt CO2e) | 0.0   |
| Total Reported Emissions (mt CO2e)     | 0.0   |
| Source Reporting Form                  | Well Venting for Liquids Unloading [98.236(c)(5)] |
| Required for Selected Industry Segment | No  |
| Total Reported CO2 Emissions (mt CO2)  | 0.0   |
| Total Reported CH4 Emissions (mt CO2e) | 0.0   |
| Total Reported N2O Emissions (mt CO2e) | N/A   |

|  |  |
|--|--|
| Total Reported Emissions (mt CO2e)     | 0.0  |
| Source Reporting Form                  | Gas Well Completions and Workovers [98.236(c)(6)]              |
| Required for Selected Industry Segment | No   |
| Total Reported CO2 Emissions (mt CO2)  | 0.0  |
| Total Reported CH4 Emissions (mt CO2e) | 0.0  |
| Total Reported N2O Emissions (mt CO2e) | 0.0  |
| Total Reported Emissions (mt CO2e)     | 0.0  |
| Source Reporting Form                  | Blowdown Vent Stacks [98.236(c)(7)]                            |
| Required for Selected Industry Segment | No   |
| Total Reported CO2 Emissions (mt CO2)  | 0.0  |
| Total Reported CH4 Emissions (mt CO2e) | 0.0  |
| Total Reported N2O Emissions (mt CO2e) | N/A  |
| Total Reported Emissions (mt CO2e)     | 0.0  |
| Source Reporting Form                  | Gas from Produced Oil Sent to Atmospheric Tanks [98.236(c)(8)] |
| Required for Selected Industry Segment | No   |
| Total Reported CO2 Emissions (mt CO2)  | 0.0  |
| Total Reported CH4 Emissions (mt CO2e) | 0.0  |
| Total Reported N2O Emissions (mt CO2e) | 0.0  |
| Total Reported Emissions (mt CO2e)     | 0.0  |
| Source Reporting Form                  | Transmission Tanks [98.236(c)(9)]                              |
| Required for Selected Industry Segment | No   |
| Total Reported CO2 Emissions (mt CO2)  | 0.0  |
| Total Reported CH4 Emissions (mt CO2e) | 0.0  |
| Total Reported N2O Emissions (mt CO2e) | 0.0  |
| Total Reported Emissions (mt CO2e)     | 0.0  |
| Source Reporting Form                  | Well Testing Venting and Flaring [98.236(c)(10)]               |
| Required for Selected Industry Segment | No   |
| Total Reported CO2 Emissions (mt CO2)  | 0.0  |
| Total Reported CH4 Emissions (mt CO2e) | 0.0  |
| Total Reported N2O Emissions (mt CO2e) | 0.0  |
| Total Reported Emissions (mt CO2e)     | 0.0  |
| Source Reporting Form                  | Associated Gas Venting and Flaring [98.236(c)(11)]             |
| Required for Selected Industry Segment | No   |
| Total Reported CO2 Emissions (mt CO2)  | 0.0  |
| Total Reported CH4 Emissions (mt CO2e) | 0.0  |
| Total Reported N2O Emissions (mt CO2e) | 0.0  |
| Total Reported Emissions (mt CO2e)     | 0.0  |
| Source Reporting Form                  | Flare Stacks [98.236(c)(12)]                                   |
| Required for Selected Industry Segment | No   |
| Total Reported CO2 Emissions (mt CO2)  | 0.0  |
| Total Reported CH4 Emissions (mt CO2e) | 0.0  |
| Total Reported N2O Emissions (mt CO2e) | 0.0  |
| Total Reported Emissions (mt CO2e)     | 0.0  |

|  |  |
|--|--|
| Source Reporting Form                  | Centrifugal Compressors [98.236(c)(13)]  |
| Required for Selected Industry Segment | No   |
| Total Reported CO2 Emissions (mt CO2)  | 0.0  |
| Total Reported CH4 Emissions (mt CO2e) | 0.0  |
| Total Reported N2O Emissions (mt CO2e) | 0.0  |
| Total Reported Emissions (mt CO2e)     | 0.0  |
| Source Reporting Form                  | Reciprocating Compressors [98.236(c)(14)]  |
| Required for Selected Industry Segment | No   |
| Total Reported CO2 Emissions (mt CO2)  | 0.0  |
| Total Reported CH4 Emissions (mt CO2e) | 0.0  |
| Total Reported N2O Emissions (mt CO2e) | 0.0  |
| Total Reported Emissions (mt CO2e)     | 0.0  |
| Source Reporting Form                  | Other Emissions from Equipment Leaks Estimated Using Emission Factors [98.236(c)(15)]                          |
| Required for Selected Industry Segment | Yes  |
| Total Reported CO2 Emissions (mt CO2)  | 0.0  |
| Total Reported CH4 Emissions (mt CO2e) | 0.0  |
| Total Reported N2O Emissions (mt CO2e) | N/A  |
| Total Reported Emissions (mt CO2e)     | 0.0  |
| Source Reporting Form                  | Local Distribution Companies [98.236(c)(16)]   |
| Required for Selected Industry Segment | Yes  |
| Total Reported CO2 Emissions (mt CO2)  | 64.4   |
| Total Reported CH4 Emissions (mt CO2e) | 44897.5  |
| Total Reported N2O Emissions (mt CO2e) | N/A  |
| Total Reported Emissions (mt CO2e)     | 44961.9  |
| Source Reporting Form                  | Enhanced Oil Recovery Injection Pump Blowdown [98.236(c)(17)]  |
| Required for Selected Industry Segment | No   |
| Total Reported CO2 Emissions (mt CO2)  | 0.0  |
| Total Reported CH4 Emissions (mt CO2e) | N/A  |
| Total Reported N2O Emissions (mt CO2e) | N/A  |
| Total Reported Emissions (mt CO2e)     | 0.0  |
| Source Reporting Form                  | Enhanced Oil Recovery Hydrocarbon Liquids Dissolved CO2 [98.236(c)(18)]  |
| Required for Selected Industry Segment | No   |
| Total Reported CO2 Emissions (mt CO2)  | 0.0  |
| Total Reported CH4 Emissions (mt CO2e) | N/A  |
| Total Reported N2O Emissions (mt CO2e) | N/A  |
| Total Reported Emissions (mt CO2e)     | 0.0  |
| Source Reporting Form                  | Onshore Petroleum and Natural Gas Production and Natural Gas Distribution Combustion Emissions [98.236(c)(19)] |
| Required for Selected Industry Segment | Yes  |



|  |                              |
|--|------------------------------|
| Total Reported CO2 Emissions (mt CO2)  | 465.0                        |
| Total Reported CH4 Emissions (mt CO2e) | 0.2                          |
| Total Reported N2O Emissions (mt CO2e) | 0.3                          |
| Total Reported Emissions (mt CO2e)     | 465.4                        |
| Source Reporting Form                  | Offshore Sources [98.236(b)] |
| Required for Selected Industry Segment | No                           |
| Total Reported CO2 Emissions (mt CO2)  | 0.0                          |
| Total Reported CH4 Emissions (mt CO2e) | 0.0                          |
| Total Reported N2O Emissions (mt CO2e) | 0.0                          |
| Total Reported Emissions (mt CO2e)     | 0.0                          |

## OtherEmissionsFromEquipmentLeaksDetails:

|   |     |
|---|-----|
| mt CO2  | 0.0 |
| mt CH4 (mt CO2e)  | 0.0 |
| mt N2O (mt CO2e)  | N/A |
| Total Emissions (mt CO2e)   | 0.0 |
| Does the facility have any equipment leaks subject to reporting under 98.232?                   | Yes |
| Were BAMM used for any parameters to calculate GHG emissions? [98.3(c)(7)]                      | No  |
| Provide a brief description of the BAMM used, parameter measured, and time period. [98.3(c)(7)] |     |
| Were missing data procedures used for any parameters to calculate GHG emissions? [98.235]       | No  |

## EstimatingEmissionsFoundInLeakSurveyRowDetails:

|   |                               |
|---|-------------------------------|
| Component Type (Select from list) [98.236(c)(15)]                                     | LDC, T-D Stations - Regulator |
| Date of first complete survey [98.236(c)(15)(i)(A)]                                   | 2012-10-31                    |
| Total count of leaks found in the first survey [98.236(c)(15)(i)(A)]                  | 0                             |
| Date of second complete survey (if applicable) [98.236(c)(15)(i)(A)]                  |                               |
| Total count of leaks found in the second survey (if applicable) [98.236(c)(15)(i)(A)] |                               |
| Date of third complete survey (if applicable) [98.236(c)(15)(i)(A)]                   |                               |
| Total count of leaks found in the third survey (if applicable) [98.236(c)(15)(i)(A)]  |                               |
| Date of fourth complete survey (if applicable) [98.236(c)(15)(i)(A)]                  |                               |
| Total count of leaks found in the fourth survey (if applicable) [98.236(c)(15)(i)(A)] |                               |
| Minimum concentration of CO2 (volumetric fraction) [98.236(c)(15)(i)(B)]              |                               |
| Maximum concentration of CO2 (volumetric fraction) [98.236(c)(15)(i)(B)]              |                               |
| Minimum concentration of CH4 (volumetric fraction) [98.236(c)(15)(i)(B)]              |                               |

|  |  |
|--|--|
| Maximum concentration of CH4 (volumetric fraction) [98.236(c)(15)(i)(B)] |  |
| CO2 Emissions (mt CO2) [98.236(c)(15)(i)(C)]                             |  |
| CH4 Emissions (mt CO2e) [98.236(c)(15)(i)(C)]                            |  |

## LocalDistributionCompaniesDetails:

|  |         |
|--|---------|
| mt CO2   | 64.4    |
| mt CH4 (mt CO2e)   | 44897.5 |
| mt N2O (mt CO2e)   | N/A     |
| Total Emissions (mt CO2e)  | 44961.9 |
| Were BMM used for any parameters to calculate GHG emissions? [98.3(c)(7)]  | No      |
| Provide a brief description of the BMM used, parameter measured, and time period. [98.3(c)(7)]   |         |
| Were missing data procedures used for any parameters to calculate GHG emissions? [98.235]  | No      |
| Total number of above grade T-D transfer stations [98.236(c)(16)(i)]   | 53      |
| Number of years over which all T-D transfer stations will be monitored at least once [98.236(c)(16)(ii)]   | 1       |
| Number of T-D stations monitored in calendar year [98.236(c)(16)(iii)]   | 53      |
| Total number of below grade T-D transfer stations [98.236(c)(16)(iv)]  | 0       |
| Total number of above grade metering-regulating stations (this count will include above grade T-D transfer stations) [98.236(c)(16)(v)]          | 259     |
| Total number of below grade metering-regulating stations (this count will include below grade T-D transfer stations) [98.236(c)(16)(vi)]         | 170     |
| Annual CO2 emissions from all above grade T-D transfer stations combined (mt CO2) [98.236(c)(16)(xvii)]  | 0.0     |
| Annual CH4 emissions from all above grade T-D transfer stations combined (mt CO2e) [98.236(c)(16)(xvii)]   | 0.0     |
| Annual CO2 emissions from all below grade T-D transfer stations combined (mt CO2) [98.236(c)(16)(xviii)]   | 0.0     |
| Annual CH4 emissions from all below grade T-D transfer stations combined (mt CO2e) [98.236(c)(16)(xviii)]  | 0.0     |
| Annual CO2 emissions from all above grade metering-regulating stations (including T-D transfer stations) combined (mt CO2) [98.236(c)(16)(xix)]  | 0.0     |
| Annual CH4 emissions from all above grade metering-regulating stations (including T-D transfer stations) combined (mt CO2e) [98.236(c)(16)(xix)] | 0.0     |

|   |         |
|---|---------|
| Annual CO2 emissions from all below grade metering-regulating stations (including T-D transfer stations) combined (mt CO2) [98.236(c)(16)(xx)]  | 0.7     |
| Annual CH4 emissions from all below grade metering-regulating stations (including T-D transfer stations) combined (mt CO2e) [98.236(c)(16)(xx)] | 485.3   |
| Annual CO2 emissions from all distribution mains combined (mt CO2) [98.236(c)(16)(xxi)]   | 57.1    |
| Annual CH4 emissions from all distribution mains combined (mt CO2e) [98.236(c)(16)(xxi)]  | 39792.8 |
| Annual CO2 emissions from all distribution services combined (mt CO2) [98.236(c)(16)(xxii)]   | 6.6     |
| Annual CH4 emissions from all distribution services combined (mt CO2e) [98.236(c)(16)(xxii)]  | 4619.4  |
| Leak factor for meter/regulator run developed in Equation W-32 of 98.233 [98.236(c)(16)(viii)] (NOTE: Report the leak factor for CH4 ONLY)      | 0       |
| Number of miles of unprotected steel distribution mains [98.236(c)(16)(ix)]   | 167     |
| Number of miles of protected steel distribution mains [98.236(c)(16)(x)]  | 849     |
| Number of miles of plastic distribution mains [98.236(c)(16)(xi)]   | 7848    |
| Number of miles of cast iron distribution mains [98.236(c)(16)(xii)]  | 0       |
| Number of unprotected steel distribution services [98.236(c)(16)(xiii)]   | 3857    |
| Number of protected steel distribution services [98.236(c)(16)(xiv)]  | 8313    |
| Number of plastic distribution services [98.236(c)(16)(xv)]   | 385089  |
| Number of copper distribution services [98.236(c)(16)(xvi)]   | 789     |

## CombustionEmissionsDetails:

|  |       |
|--|-------|
| mt CO2   | 465.0 |
| mt CH4 (mt CO2e)   | 0.2   |
| mt N2O (mt CO2e)   | 0.3   |
| Total Emissions (mt CO2e)  | 465.4 |
| Does the Facility have combustion emissions subject to reporting under 98.232?                 | Yes   |
| Were BMM used for any parameters to calculate GHG emissions? [98.3(c)(7)]                      | No    |
| Provide a brief description of the BMM used, parameter measured, and time period. [98.3(c)(7)] |       |
| Were missing data procedures used for any parameters to calculate GHG emissions? [98.235]      | No    |

## ExternalFuelHeatCapacityLessThanSpecifiedValueRowDetails:

|                                    |                 |
|------------------------------------|-----------------|
| Type of Unit [98.236(c)(19)(i)]    | Process heaters |
| Number of Units [98.236(c)(19)(i)] | 2               |

ExternalFuelHeatCapacityGreaterThanSpecifiedValueRowDetails:

|  |                 |
|--|-----------------|
| Type of Unit [98.236(c)(19)(ii)]             | Process heaters |
| Number of Units [98.236(c)(19)(ii)]          | 1               |
| CO2 Emissions (mt CO2) [98.236(c)(19)(iii)]  | 465.0           |
| CH4 Emissions (mt CO2e) [98.236(c)(19)(iii)] | 0.2             |
| N2O Emissions (mt CO2e) [98.236(c)(19)(iii)] | 0.3             |

## Subpart NN: Suppliers of Natural Gas and Natural Gas Liquids

### Gas Information Details

| Gas Name       | Gas Quantity            | Own Result? |
|----------------|-------------------------|-------------|
| Carbon Dioxide | 3274564.8 (Metric Tons) |             |

| Name  | Value           | Times Substituted |
|---|-----------------|-------------------|
| AnnualVolumeGasReceived                       | 87559135 (Mscf) | 0                 |
| Industry Standard for Volume:<br>AGA standard |                 |                   |
| Other Industry Standard for Volume:           |                 |                   |

| Name                  | Value    | Times Substituted |
|-----------------------|----------|-------------------|
| AnnualVolumeGasStored | 0 (Mscf) | 0                 |

| Name                       | Value    | Times Substituted |
|----------------------------|----------|-------------------|
| AnnualVolumeLNGforDelivery | 0 (Mscf) | 0                 |

| Name                                  | Value         | Times Substituted |
|---------------------------------------|---------------|-------------------|
| AnnualVolumeGasfromStorageforDelivery | 291559 (Mscf) | 0                 |

| Name                                       | Value    | Times Substituted |
|--|----------|-------------------|
| AnnualVolumeGasReceivedfromLocalProduction | 0 (Mscf) | 0                 |

| Name                                    | Value    | Times Substituted |
|---|----------|-------------------|
| AnnualVolumeGasDeliveredtoOtherLDC/Pipe | 0 (Mscf) | 0                 |

| Name            | Value                   | Own Result? |
|-----------------|-------------------------|-------------|
| NN1CO2MassTotal | 4772372.1 (Metric Tons) | N           |

| Name            | Value             | Own Result? |
|-----------------|-------------------|-------------|
| NN3CO2MassTotal | 0.0 (Metric Tons) | N           |

| Name            | Value                   | Own Result? |
|-----------------|-------------------------|-------------|
| NN4CO2MassTotal | 1513843.0 (Metric Tons) | N           |

| Name            | Value                  | Own Result? |
|-----------------|------------------------|-------------|
| NN5CO2MassTotal | -16035.7 (Metric Tons) | N           |

## NN1 Equation Details:

| Name         | Value              | Times Substituted |
|--------------|--------------------|-------------------|
| DevelopedHHV | 1.028 (MMBtu/Mscf) |                   |

| Name        | Value                | Times Substituted |
|-------------|----------------------|-------------------|
| DevelopedEF | 53.02 (kg CO2/MMBtu) |                   |

Industry Standard for HHV: Other Industry Standard for HHV:

Industry Standard for EF: Other Industry Standard for EF:

## NN3 Equation Details:

| Name        | Value               | Times Substituted |
|-------------|---------------------|-------------------|
| DevelopedEF | 0.055 (MT CO2/Mscf) |                   |

Industry Standard for EF:

## NN4 Equation Details:

| Name        | Value               | Times Substituted |
|-------------|---------------------|-------------------|
| DevelopedEF | 0.055 (MT CO2/Mscf) |                   |

Industry Standard for EF:

## NN5 Equation Details:

| Name        | Value               | Times Substituted |
|-------------|---------------------|-------------------|
| DevelopedEF | 0.055 (MT CO2/Mscf) |                   |

Industry Standard for EF:

## Customer Details

Name: Malt O Meal

Address: 705 5th St, Northfield, MN, 55057

Meter Number: 711058

EIA Number:

| Name                            | Value         |
|---------------------------------|---------------|
| AnnualVolumeGasDeliveredtoMeter | 555409 (Mscf) |

Name: St Paul Park Refining Co

Address: 360 3rd Ave, St Paul Park, MN, 55071

Meter Number: 712495

EIA Number:

| Name                            | Value          |
|---------------------------------|----------------|
| AnnualVolumeGasDeliveredtoMeter | 2152300 (Mscf) |

Name: St Paul Park Refining Co

Address: 360 3rd Ave, St Paul Park, MN, 55071

Meter Number: 712494

EIA Number:

| Name                            | Value          |
|---------------------------------|----------------|
| AnnualVolumeGasDeliveredtoMeter | 1840138 (Mscf) |

Name: St Paul Park Refining Co

Address: 360 3rd Ave, St Paul Park, MN, 55071

Meter Number: 712496

EIA Number:

| Name                            | Value          |
|---------------------------------|----------------|
| AnnualVolumeGasDeliveredtoMeter | 1554450 (Mscf) |

Name: Waldorf Corporation/Rock-Tenn

Address: 2241 Wabash Ave, St. Paul, MN, 55114

Meter Number: 477095

EIA Number:

| Name                            | Value          |
|---------------------------------|----------------|
| AnnualVolumeGasDeliveredtoMeter | 2383830 (Mscf) |

Name: High Bridge Combined Cycle Plant

Address: 155 Randolph Ave, St. Paul, MN, 55102

Meter Number: 684727

EIA Number:

| Name                            | Value           |
|---------------------------------|-----------------|
| AnnualVolumeGasDeliveredtoMeter | 12890000 (Mscf) |

Name: Blue Lake Generating Plant

Address: 1200 70th St, Shakopee, MN, 55379

Meter Number: 3980

EIA Number:

| Name                            | Value          |
|---------------------------------|----------------|
| AnnualVolumeGasDeliveredtoMeter | 2577304 (Mscf) |

Name: 3M Building 210

Address: 2400 Conway St, Maplewood, MN, 55119

Meter Number: 492363

EIA Number:

| Name                            | Value          |
|---------------------------------|----------------|
| AnnualVolumeGasDeliveredtoMeter | 1327704 (Mscf) |

Name: Gerdau Ameristeel US, Inc.

Address: 1678 Red Rock Road, Saint Paul, MN, 55119

Meter Number: 710553

EIA Number:

| Name                            | Value         |
|---------------------------------|---------------|
| AnnualVolumeGasDeliveredtoMeter | 578992 (Mscf) |

Name: Inver Hills Generating Plant

Address: 3185 117 Street, Inver Grove Heights, MN, 55077

Meter Number: 683162

EIA Number:

| Name | Value |
|------|-------|
|------|-------|

|                                 |               |
|---------------------------------|---------------|
| AnnualVolumeGasDeliveredtoMeter | 644302 (Mscf) |
|---------------------------------|---------------|

Name: St Paul Cogeneration CHP  
Address: 76 Kellogg Blvd W, St Paul, MN, 55102  
Meter Number: 960257  
EIA Number:

| Name                            | Value         |
|---------------------------------|---------------|
| AnnualVolumeGasDeliveredtoMeter | 523122 (Mscf) |

Name: American Crystal Sugar  
Address: 2500 11th St , Moorhead, MN, 56560  
Meter Number: 684836  
EIA Number:

| Name                            | Value         |
|---------------------------------|---------------|
| AnnualVolumeGasDeliveredtoMeter | 496868 (Mscf) |

#### NG Delivery Details

Name: Residential consumers

| Name               | Value           |
|--------------------|-----------------|
| VolumeofNaturalGas | 29711564 (Mscf) |

Name: Commercial consumers

| Name               | Value           |
|--------------------|-----------------|
| VolumeofNaturalGas | 17950952 (Mscf) |

Name: Industrial consumers

| Name               | Value           |
|--------------------|-----------------|
| VolumeofNaturalGas | 23109595 (Mscf) |

Name: Electricity generating facilities

| Name               | Value           |
|--------------------|-----------------|
| VolumeofNaturalGas | 16627551 (Mscf) |

**CERTIFICATE OF SERVICE**

I, Theresa Sarafolean, hereby certify that I have this day served copies of the foregoing document on the attached list of persons.

xx by depositing a true and correct copy thereof, properly enveloped with postage paid in the United States mail at Minneapolis, Minnesota

xx electronic filing

**DOCKET NO. E,G002/M-13-161**

**MISCELLANEOUS ELECTRIC AND NATURAL GAS SERVICE LIST**

Dated this 3rd day of March 2014

/s/

---

Theresa Sarafolean



| First Name  | Last Name | Email                                   | Company Name                       | Address   | Delivery Method    | View Trade Secret | Service List Name    |
|-------------|-----------|---|------------------------------------|---|--------------------|-------------------|----------------------|
| Christopher | Anderson  | canderson@allete.com                    | Minnesota Power                    | 30 W Superior St<br><br>Duluth,<br>MN<br>558022191  | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Julia       | Anderson  | Julia.Anderson@ag.state.mn.us           | Office of the Attorney General-DOC | 1800 BRM Tower<br>445 Minnesota St<br>St. Paul,<br>MN<br>551012134                                    | Electronic Service | Yes               | OFF_SL_13-161_13-161 |
| James J.    | Bertrand  | james.bertrand@leonard.com              | Leonard Street & Deinard           | 150 South Fifth Street,<br>Suite 2300<br><br>Minneapolis,<br>MN<br>55402                              | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Michael     | Bradley   | mike.bradley@lawmoss.com                | Moss & Barnett                     | Suite 4800<br>90 S 7th St<br>Minneapolis,<br>MN<br>55402-4129   | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Jeffrey A.  | Daugherty | jeffrey.daugherty@centerpointenergy.com | CenterPoint Energy                 | 800 LaSalle Ave<br><br>Minneapolis,<br>MN<br>55402  | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Ian         | Dobson    | ian.dobson@ag.state.mn.us               | Office of the Attorney General-RUD | Antitrust and Utilities<br>Division<br>445 Minnesota Street,<br>BRM Tower<br>St. Paul,<br>MN<br>55101 | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Sharon      | Ferguson  | sharon.ferguson@state.mn.us             | Department of Commerce             | 85 7th Place E Ste 500<br><br>Saint Paul,<br>MN<br>551012198  | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Lloyd       | Grooms    | lgrooms@winthrop.com                    | Winthrop and Weinstine             | Suite 3500<br>225 South Sixth Street<br>Minneapolis,<br>MN<br>554024629                               | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Todd J.     | Guerrero  | todd.guerrero@kutakrock.com             | Kutak Rock LLP                     | Suite 1750<br>220 South Sixth Street<br>Minneapolis,<br>MN<br>554021425                               | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Burl W.     | Haar      | burl.haar@state.mn.us                   | Public Utilities Commission        | Suite 350<br>121 7th Place East<br>St. Paul,<br>MN<br>551012147                                       | Electronic Service | Yes               | OFF_SL_13-161_13-161 |

| First Name | Last Name  | Email                      | Company Name                          | Address   | Delivery Method    | View Trade Secret | Service List Name    |
|------------|------------|----------------------------|---------------------------------------|---|--------------------|-------------------|----------------------|
| Sandra     | Hofstetter | N/A                        | MN Chamber of Commerce                | 7261 County Road H<br><br>Fremont,<br>WI<br>54940-9317                | Paper Service      | No                | OFF_SL_13-161_13-161 |
| Alan       | Jenkins    | aj@jenkinsatlaw.com        | Jenkins at Law                        | 2265 Roswell Road<br>Suite 100<br>Marietta,<br>GA<br>30062            | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Richard    | Johnson    | Rick.Johnson@lawmoss.com   | Moss & Barnett                        | 90 South 7th Street<br>Suite #4800<br>Minneapolis,<br>MN<br>554024129 | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Mark J.    | Kaufman    | mkaufman@ibewlocal949.org  | IBEW Local Union 949                  | 12908 Nicollet Avenue<br>South<br><br>Burnsville,<br>MN<br>55337      | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Thomas G.  | Koehler    | N/A                        | Local Union #160, IBEW                | 2909 Anthony Ln<br><br>Minneapolis,<br>MN<br>55418-3238               | Paper Service      | No                | OFF_SL_13-161_13-161 |
| Michael    | Krikava    | mkrikava@briggs.com        | Briggs And Morgan, P.A.               | 2200 IDS Center<br>80 S 8th St<br>Minneapolis,<br>MN<br>55402         | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Douglas    | Larson     | dlarson@dakotaelectric.com | Dakota Electric Association           | 4300 220th St W<br><br>Farmington,<br>MN<br>55024                     | Electronic Service | No                | OFF_SL_13-161_13-161 |
| John       | Lindell    | agorud.ecf@ag.state.mn.us  | Office of the Attorney<br>General-RUD | 1400 BRM Tower<br>445 Minnesota St<br>St. Paul,<br>MN<br>551012130    | Electronic Service | Yes               | OFF_SL_13-161_13-161 |
| Pam        | Marshall   | pam@energycents.org        | Energy CENTS Coalition                | 823 7th St E<br><br>St. Paul,<br>MN<br>55106                          | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Andrew     | Moratzka   | apmoratzka@stoel.com       | Stoel Rives LLP                       | 33 South Sixth Street<br>Suite 4200<br>Minneapolis,<br>MN<br>55402    | Electronic Service | No                | OFF_SL_13-161_13-161 |

| First Name | Last Name     | Email                             | Company Name                     | Address  | Delivery Method    | View Trade Secret | Service List Name    |
|------------|---------------|-----------------------------------|----------------------------------|--|--------------------|-------------------|----------------------|
| David W.   | Niles         | david.niles@avantenergy.com       | Minnesota Municipal Power Agency | Suite 300<br>200 South Sixth Street<br>Minneapolis,<br>MN<br>55402           | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Joseph V.  | Plumbo        |                                   | Local Union 23, I.B.E.W.         | 932 Payne Avenue<br><br>St. Paul,<br>MN<br>55130                             | Paper Service      | No                | OFF_SL_13-161_13-161 |
| Richard    | Savelkoul     | rsavelkoul@martinsquires.com      | Martin & Squires, P.A.           | 332 Minnesota Street Ste<br>W2750<br><br>St. Paul,<br>MN<br>55101            | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Ken        | Smith         | ken.smith@districtenergy.com      | District Energy St. Paul Inc.    | 76 W Kellogg Blvd<br><br>St. Paul,<br>MN<br>55102                            | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Ron        | Spangler, Jr. | rlspangler@otpc.com               | Otter Tail Power Company         | 215 So. Cascade St.<br>PO Box 496<br>Fergus Falls,<br>MN<br>565380496        | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Byron E.   | Starns        | byron.starns@leonard.com          | Leonard Street and Deinard       | 150 South 5th Street<br>Suite 2300<br>Minneapolis,<br>MN<br>55402            | Electronic Service | No                | OFF_SL_13-161_13-161 |
| James M.   | Strommen      | jstrommen@kennedy-graven.com      | Kennedy & Graven,<br>Chartered   | 470 U.S. Bank Plaza<br>200 South Sixth Street<br>Minneapolis,<br>MN<br>55402 | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Eric       | Swanson       | eswanson@winthrop.com             | Winthrop Weinstine               | 225 S 6th St Ste 3500<br>Capella Tower<br>Minneapolis,<br>MN<br>554024629    | Electronic Service | No                | OFF_SL_13-161_13-161 |
| SaGonna    | Thompson      | Regulatory.Records@xcelenergy.com | Xcel Energy                      | 414 Nicollet Mall FL 7<br><br>Minneapolis,<br>MN<br>554011993                | Electronic Service | No                | OFF_SL_13-161_13-161 |
| Kari L     | Valley        | kari.l.valley@xcelenergy.com      | Xcel Energy Service Inc.         | 414 Nicollet Mall FL 5<br><br>Minneapolis,<br>MN<br>55401                    | Electronic Service | No                | OFF_SL_13-161_13-161 |

| First Name | Last Name | Email  | Company Name     | Address  | Delivery Method    | View Trade Secret | Service List Name    |
|------------|-----------|--|------------------|--|--------------------|-------------------|----------------------|
| Lisa       | Veith     | <a href="mailto:lisa.veith@ci.stpaul.mn.us">lisa.veith@ci.stpaul.mn.us</a> | City of St. Paul | 400 City Hall and<br>Courthouse<br>15 West Kellogg Blvd.<br>St. Paul,<br>MN<br>55102 | Electronic Service | No                | OFF_SL_13-161_13-161 |

| First Name  | Last Name | Email                                   | Company Name                       | Address  | Delivery Method            | View Trade Secret | Service List Name   |
|-------------|-----------|---|------------------------------------|--|----------------------------|-------------------|---|
| Julia       | Anderson  | Julia.Anderson@ag.state.mn.us           | Office of the Attorney General-DOC | 1800 BRM Tower<br>445 Minnesota St<br>St. Paul,<br>MN<br>551012134                                 | Electronic Service         | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Christopher | Anderson  | canderson@allete.com                    | Minnesota Power                    | 30 W Superior St<br><br>Duluth,<br>MN<br>558022191   | Electronic Service         | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| James J.    | Bertrand  | james.bertrand@leonard.com              | Leonard Street & Deinard           | 150 South Fifth Street,<br>Suite 2300<br><br>Minneapolis,<br>MN<br>55402                           | Electronic Service         | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Michael     | Bradley   | mike.bradley@lawmoss.com                | Moss & Barnett                     | Suite 4800<br>90 S 7th St<br>Minneapolis,<br>MN<br>55402-4129                                      | Electronic Service         | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Jeffrey A.  | Daugherty | jeffrey.daugherty@centerpointenergy.com | CenterPoint Energy                 | 800 LaSalle Ave<br><br>Minneapolis,<br>MN<br>55402   | Electronic Service         | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Ian         | Dobson    | ian.dobson@ag.state.mn.us               | Office of the Attorney General-RUD | Antitrust and Utilities Division<br>445 Minnesota Street,<br>BRM Tower<br>St. Paul,<br>MN<br>55101 | Electronic Service<br>1400 | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Sharon      | Ferguson  | sharon.ferguson@state.mn.us             | Department of Commerce             | 85 7th Place E Ste 500<br><br>Saint Paul,<br>MN<br>551012198                                       | Electronic Service         | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Lloyd       | Grooms    | lgrooms@winthrop.com                    | Winthrop and Weinstine             | Suite 3500<br>225 South Sixth Street<br>Minneapolis,<br>MN<br>554024629                            | Electronic Service         | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Todd J.     | Guerrero  | todd.guerrero@kutakrock.com             | Kutak Rock LLP                     | Suite 1750<br>220 South Sixth Street<br>Minneapolis,<br>MN<br>554021425                            | Electronic Service         | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Burl W.     | Haar      | burl.haar@state.mn.us                   | Public Utilities Commission        | Suite 350<br>121 7th Place East<br>St. Paul,<br>MN<br>551012147                                    | Electronic Service         | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |

| First Name | Last Name  | Email                      | Company Name                          | Address   | Delivery Method    | View Trade Secret | Service List Name  |
|------------|------------|----------------------------|---------------------------------------|---|--------------------|-------------------|--|
| Sandra     | Hofstetter | N/A                        | MN Chamber of Commerce                | 7261 County Road H<br><br>Fremont,<br>WI<br>54940-9317                | Paper Service      | No                | GEN_SL_Northern States<br>Power Company dba Xcel<br>Energy-Elec_Xcel Miscl<br>Electric and Gas |
| Alan       | Jenkins    | aj@jenkinsatlaw.com        | Jenkins at Law                        | 2265 Roswell Road<br>Suite 100<br>Marietta,<br>GA<br>30062            | Electronic Service | No                | GEN_SL_Northern States<br>Power Company dba Xcel<br>Energy-Elec_Xcel Miscl<br>Electric and Gas |
| Richard    | Johnson    | Rick.Johnson@lawmoss.com   | Moss & Barnett                        | 90 South 7th Street<br>Suite #4800<br>Minneapolis,<br>MN<br>554024129 | Electronic Service | No                | GEN_SL_Northern States<br>Power Company dba Xcel<br>Energy-Elec_Xcel Miscl<br>Electric and Gas |
| Mark J.    | Kaufman    | mkaufman@ibewlocal949.org  | IBEW Local Union 949                  | 12908 Nicollet Avenue<br>South<br><br>Burnsville,<br>MN<br>55337      | Electronic Service | No                | GEN_SL_Northern States<br>Power Company dba Xcel<br>Energy-Elec_Xcel Miscl<br>Electric and Gas |
| Thomas G.  | Koehler    | N/A                        | Local Union #160, IBEW                | 2909 Anthony Ln<br><br>Minneapolis,<br>MN<br>55418-3238               | Paper Service      | No                | GEN_SL_Northern States<br>Power Company dba Xcel<br>Energy-Elec_Xcel Miscl<br>Electric and Gas |
| Michael    | Krikava    | mkrikava@briggs.com        | Briggs And Morgan, P.A.               | 2200 IDS Center<br>80 S 8th St<br>Minneapolis,<br>MN<br>55402         | Electronic Service | No                | GEN_SL_Northern States<br>Power Company dba Xcel<br>Energy-Elec_Xcel Miscl<br>Electric and Gas |
| Douglas    | Larson     | dlarson@dakotaelectric.com | Dakota Electric Association           | 4300 220th St W<br><br>Farmington,<br>MN<br>55024                     | Electronic Service | No                | GEN_SL_Northern States<br>Power Company dba Xcel<br>Energy-Elec_Xcel Miscl<br>Electric and Gas |
| John       | Lindell    | agorud.ecf@ag.state.mn.us  | Office of the Attorney<br>General-RUD | 1400 BRM Tower<br>445 Minnesota St<br>St. Paul,<br>MN<br>551012130    | Electronic Service | No                | GEN_SL_Northern States<br>Power Company dba Xcel<br>Energy-Elec_Xcel Miscl<br>Electric and Gas |
| Pam        | Marshall   | pam@energycents.org        | Energy CENTS Coalition                | 823 7th St E<br><br>St. Paul,<br>MN<br>55106                          | Electronic Service | No                | GEN_SL_Northern States<br>Power Company dba Xcel<br>Energy-Elec_Xcel Miscl<br>Electric and Gas |
| Andrew     | Moratzka   | apmoratzka@stoel.com       | Stoel Rives LLP                       | 33 South Sixth Street<br>Suite 4200<br>Minneapolis,<br>MN<br>55402    | Electronic Service | No                | GEN_SL_Northern States<br>Power Company dba Xcel<br>Energy-Elec_Xcel Miscl<br>Electric and Gas |

| First Name | Last Name     | Email                             | Company Name                     | Address   | Delivery Method    | View Trade Secret | Service List Name   |
|------------|---------------|-----------------------------------|----------------------------------|---|--------------------|-------------------|---|
| David W.   | Niles         | david.niles@avantenergy.com       | Minnesota Municipal Power Agency | Suite 300<br>200 South Sixth Street<br>Minneapolis,<br>MN<br>55402                | Electronic Service | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Joseph V.  | Plumbo        |                                   | Local Union 23, I.B.E.W.         | 932 Payne Avenue<br><br>St. Paul,<br>MN<br>55130                                  | Paper Service      | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Richard    | Savelkoul     | rsavelkoul@martinsquires.com      | Martin & Squires, P.A.           | 332 Minnesota Street Ste W2750<br><br>St. Paul,<br>MN<br>55101                    | Electronic Service | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Ken        | Smith         | ken.smith@districtenergy.com      | District Energy St. Paul Inc.    | 76 W Kellogg Blvd<br><br>St. Paul,<br>MN<br>55102                                 | Electronic Service | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Ron        | Spangler, Jr. | rlspangler@otpc.com               | Otter Tail Power Company         | 215 So. Cascade St.<br>PO Box 496<br>Fergus Falls,<br>MN<br>565380496             | Electronic Service | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Byron E.   | Starns        | byron.starns@leonard.com          | Leonard Street and Deinard       | 150 South 5th Street<br>Suite 2300<br>Minneapolis,<br>MN<br>55402                 | Electronic Service | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| James M.   | Strommen      | jstrommen@kennedy-graven.com      | Kennedy & Graven, Chartered      | 470 U.S. Bank Plaza<br>200 South Sixth Street<br>Minneapolis,<br>MN<br>55402      | Electronic Service | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Eric       | Swanson       | eswanson@winthrop.com             | Winthrop Weinstine               | 225 S 6th St Ste 3500<br>Capella Tower<br>Minneapolis,<br>MN<br>554024629         | Electronic Service | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| SaGonna    | Thompson      | Regulatory.Records@xcelenergy.com | Xcel Energy                      | 414 Nicollet Mall FL 7<br><br>Minneapolis,<br>MN<br>554011993                     | Electronic Service | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |
| Lisa       | Veith         | lisa.veith@ci.stpaul.mn.us        | City of St. Paul                 | 400 City Hall and Courthouse<br>15 West Kellogg Blvd.<br>St. Paul,<br>MN<br>55102 | Electronic Service | No                | GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas |