

2011 Corporate Aviation Adjustment

Template V1.2

Statement of Income

Operating Expenses:

	Period	Mn Co Electric												Jur Electric			
		Production				Transmission				Distribution							
		MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls
Fuel & Purchased Energy	Annual																
Power Production	Annual																
Transmission	Annual																
Distribution	Annual																
Customer Accounting	Annual																
Customer Service & Information	Annual																
Sales, Econ Dvlp & Other	Annual																
Administrative & General	Annual			(579)				(115)				(303)				(58)	
Total Operating Expenses:	Annual	0	0	(579)	0	0	0	(115)	0	0	0	(303)	0	0	0	(58)	0

Depreciation	Annual																
Amortization	Annual																

Taxes:

Property	Annual																
Gross Earnings Tax	Annual																
Deferred Income Tax & ITC	Annual																
Payroll & other	Annual																
Total Taxes:	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

AFUDC	Annual																
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2011 Corporate Aviation Adjustment

Adjustment To A&G

Adjustment to remove 50% of Actual

Electric	Total	SD
Actual 2011 Costs	1,994,950	116,599
Adjustment Amount at 50%	(997,475)	(58,300)
P 58.06%	(579,134)	
T 11.56%	(115,308)	
D 30.38%	(303,033)	
	<u>(997,475)</u>	

* This adjustment does not include any of the payroll taxes associated with Aviation Costs

Northern States Power Company
2011 Electric Detail O&M for Corporate Aviation costs

FERC	2010 Actuals	SD 2010	Object Account	Business Unit Unallocated.	Lbr/Non-Lbr	Subldgr Cd	Acct Desc
920	100,402	5,868	711142 Productive Labor	500050 Aviation & Travel Serv-CLG	Labor	110	A&G Salaries LA E
920	16,799	982	711143 Reg Labor Loading-NonProductiv	500050 Aviation & Travel Serv-CLG	Labor	110	A&G Salaries LA E
920	18,553	1,084	711160 Reg Labor Load-Incentive	500050 Aviation & Travel Serv-CLG	Labor	110	A&G Salaries LA E
921	1,409	82	714000 Materials	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	4	-	714100 Print/Copy-Other	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	8,194	479	715600 Personal Communication Devices	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	157	9	721005 EE Exp Airfare	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	91	5	721010 EE Exp Car Rental	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	30,263	1,769	721015 EE Exp Taxi/Bus	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	25,376	1,483	721025 EE Exp Conf/Semnrs/Trng	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	293	17	721030 EE Exp Hotel	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	118	7	721035 EE Exp Meals/EE's	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	47	3	721045 EE Exp Parking	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	54	3	721055 EE Exp Safety Equip	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	352	21	721060 EE Exp Other	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	3,154	184	722000 Transportation Fleet Cost	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	633	37	723130 Equipment Rental	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	14	1	723400 Postage	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	911	53	723810 Professional Association Dues	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	142	8	723895 License Fees & Permits	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	(28,702)	(1,677)	725000 Other	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
921	101	6	725005 Online Information Services	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Office & Supplies NL E
923	1,228	72	712110 Contract Labor	500050 Aviation & Travel Serv-CLG	Non-Labor	110	A&G Outside Services NL E
925	314	18	711149 Reg Labor Loading-Inj & Dam	500050 Aviation & Travel Serv-CLG	Labor	110	A&G Injures & Damages LA E
926	15,845	926	711144 Reg Labor Loading-Pension&401K	500050 Aviation & Travel Serv-CLG	Labor	110	Labor Load Pension LA E
926	17,162	1,003	711145 Reg Labor Loading-Insurance	500050 Aviation & Travel Serv-CLG	Labor	110	Labor Load Insurance LA E
920	78,185	4,570	711142 Productive Labor	500051 Lear Jet 45 -CLG	Labor	110	A&G Salaries LA E
920	13,068	764	711143 Reg Labor Loading-NonProductiv	500051 Lear Jet 45 -CLG	Labor	110	A&G Salaries LA E
920	14,239	832	711160 Reg Labor Load-Incentive	500051 Lear Jet 45 -CLG	Labor	110	A&G Salaries LA E
920	15	1	711190 Overtime	500051 Lear Jet 45 -CLG	Labor	110	A&G Salaries LA E
921	182,932	10,691	714000 Materials	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	1,082	63	715600 Personal Communication Devices	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	779	46	721005 EE Exp Airfare	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	610	36	721010 EE Exp Car Rental	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	57	3	721015 EE Exp Taxi/Bus	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E

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FERC	2010 Actuals	SD 2010	Object Account	Business Unit Unallocated.	Lbr/Non-Lbr	Subldgr Cd	Acct Desc
921	3,752	219	721030 EE Exp Hotel	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	1,926	113	721035 EE Exp Meals/EE's	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	27	2	721040 EE Exp Meals/Incl.Non-EE's	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	78	5	721045 EE Exp Parking	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	800	47	721060 EE Exp Other	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	284,735	16,641	722000 Transportation Fleet Cost	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	26	2	723130 Equipment Rental	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	105	6	723400 Postage	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	198	12	723810 Professional Association Dues	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	6,873	402	723895 License Fees & Permits	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	12,986	759	725000 Other	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
921	53	3	725005 Online Information Services	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Office & Supplies NL E
923	8,898	520	712110 Contract Labor	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Outside Services NL E
924	7,307	427	723535 Auto Liab/Physical Damage	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Property Insurance NL E
925	250	15	711149 Reg Labor Loading-Inj & Dam	500051 Lear Jet 45 -CLG	Labor	110	A&G Injures & Damages LA E
926	12,433	727	711144 Reg Labor Loading-Pension&401K	500051 Lear Jet 45 -CLG	Labor	110	Labor Load Pension LA E
926	13,729	802	711145 Reg Labor Loading-Insurance	500051 Lear Jet 45 -CLG	Labor	110	Labor Load Insurance LA E
935	152,361	8,905	714500 Equipment Maintenance	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Mtce of General Plant NL E
935	601	35	723040 Moves/Add/Changes	500051 Lear Jet 45 -CLG	Non-Labor	110	A&G Mtce of General Plant NL E
920	59,509	3,478	711142 Productive Labor	500059 Lear Jet 45-187 - CLG	Labor	110	A&G Salaries LA E
920	9,697	567	711143 Reg Labor Loading-NonProductiv	500059 Lear Jet 45-187 - CLG	Labor	110	A&G Salaries LA E
920	10,620	621	711160 Reg Labor Load-Incentive	500059 Lear Jet 45-187 - CLG	Labor	110	A&G Salaries LA E
920	651	38	711190 Overtime	500059 Lear Jet 45-187 - CLG	Labor	110	A&G Salaries LA E
921	190,289	11,121	714000 Materials	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	972	57	715600 Personal Communication Devices	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	1,053	62	721005 EE Exp Airfare	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	557	33	721010 EE Exp Car Rental	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	17	1	721015 EE Exp Taxi/Bus	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	20	1	721020 EE Exp Mileage	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	3,500	205	721030 EE Exp Hotel	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	2,295	134	721035 EE Exp Meals/EE's	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	26	2	721040 EE Exp Meals/Incl.Non-EE's	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	138	8	721045 EE Exp Parking	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	924	54	721060 EE Exp Other	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	298,597	17,452	722000 Transportation Fleet Cost	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E

PF43-4

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921	177	10	723400 Postage	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	198	12	723810 Professional Association Dues	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	7,267	425	723895 License Fees & Permits	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	8,256	483	725000 Other	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
921	16	1	725005 Online Information Services	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Office & Supplies NL E
923	51,440	3,006	712110 Contract Labor	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Outside Services NL E
924	7,307	427	723535 Auto Liab/Physical Damage	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Property Insurance NL E
925	188	11	711149 Reg Labor Loading-Inj & Dam	500059 Lear Jet 45-187 - CLG	Labor	110	A&G Injures & Damages LA E
926	9,414	550	711144 Reg Labor Loading-Pension&401K	500059 Lear Jet 45-187 - CLG	Labor	110	Labor Load Pension LA E
926	10,283	601	711145 Reg Labor Loading-Insurance	500059 Lear Jet 45-187 - CLG	Labor	110	Labor Load Insurance LA E
935	310,520	18,148	714500 Equipment Maintenance	500059 Lear Jet 45-187 - CLG	Non-Labor	110	A&G Mtce of General Plant NL E
	<u>1,994,950</u>	<u>116,599</u>					