

Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Twelve Months ended December 31, 2011

ACCOUNT NUMBER	DESCRIPTION	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS ADJUSTMENTS	ENDING BALANCE	13 MONTH AVERAGE	ADJUSTMENTS * (1) (2)	ADJUSTED BALANCE
101	Electric Plant In Service ⁽¹⁾	9,998,134,133	526,167,357	(74,060,127)	(20,159,652)	10,430,081,711	10,169,149,497	397,462,000	10,566,611,497
104	Electric Plant Leased to Others	2,729,868	-	(463,238)	463,238	2,729,868	2,872,402		2,872,402
105	Electric Plant Held For Future Use	659,597	22,985,882	-	(7,660)	23,637,820	1,767,556		1,767,556
106	Electric-Completed Construction Not Classified	1,097,286,358	285,949,424	-	(0)	1,383,235,782	1,213,808,077		1,213,808,077
107	Electric-Construction Work In Progress ⁽²⁾	674,195,550				610,948,311	708,936,162	(708,936,162)	0
114	Electric Plant Acquisition Adjustments	222,385	-	-	-	222,385	222,385		222,385
118	Electric Common Plant In Service 101 & 106	504,282,662	40,427,018	(25,815,526)	-	518,894,154	441,716,293		441,716,293
	Electric Common Plant-Construction Work In Progress	20,799,993				20,552,131	24,186,199	(24,186,199)	0
120.1	Nuclear Fuel In Progress ⁽²⁾	132,940,023	-	-	(46,430,714)	86,509,310	109,681,643	(109,681,643)	0
120.2-4	Nuclear Fuel	1,704,756,495	148,033,161	-	-	1,852,789,656	1,808,820,516		1,808,820,516
	Total Ending Balance	14,136,007,064	1,023,562,842	(100,338,890)	(66,134,788)	14,929,601,128	14,481,160,730	(445,342,004)	14,035,818,726

*Common is only allocated to the Electric Utility in the 13 Month Average Column

(1) See Exhibit ____ (NSP-1), Statement M, Page 8 & 9 of 11

(2) CWIP Removal per South Dakota Ratemaking Treatment

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ELECTRIC PLANT ACCOUNTS 101 IN SERVICE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
<u>Intangible Plant</u>					
302-Intg Franchises & Consents	35,115,023	13,808,314	-	-	48,923,337
303.4-Intg Misc Computr Software	31,669,595	1,058,320	-	-	32,727,915
Total Intangible Plant	66,784,617	14,866,635	-	-	81,651,252
<u>Steam Production</u>					
310.1-Steam Prod Land Own in Fee	8,888,842	68,302	-	-	8,957,144
310.2-Steam Prod Land Rights	9,856	-	-	-	9,856
311-Steam Prod Str & Improve	284,762,489	11,822,794	(1,242,804)	-	295,342,479
312-Steam Prod Boiler Plant Eq	1,242,633,778	46,627,814	(8,952,176)	-	1,280,309,416
314-Steam Prod Turbogogen Units	281,114,873	3,423,964	(198,761)	-	284,340,076
315-Steam Prod Acc Elec Eqp	146,348,399	14,649,497	(80,798)	-	160,917,098
316-Steam Prod Misc Pwr Plt Eq	45,966,623	2,806,460	(1,839)	1,732,862	50,504,105
Total Steam Production	2,009,724,859	79,398,832	(10,476,379)	1,732,862	2,080,380,174
<u>Nuclear Production</u>					
320.1-Nuc Prod Land Own in Fee	1,152,676	-	-	-	1,152,676
320.2-Nuclear Prod Land Rights	1,729	-	-	-	1,729
321-Nuclear Prod Str & Improve	369,625,779	9,044,579	(2,058,407)	-	376,611,951
322-Nuc Prod Reactor Plt Eq	881,244,332	74,018,316	(239,659)	-	955,022,990
323-Nuc Prod Turbogogen Units	268,192,063	41,821,480	(1,193,544)	-	308,819,999
324-Nuclear Prod Acc Elec Eqp	236,201,536	7,620,120	(806,552)	1,542,812	244,557,916
325-Nuc Prod Misc Pwr Plt Eq	121,324,755	9,506,666	(1,396,769)	-	129,434,651
Total Nuclear Production	1,877,742,870	142,011,161	(5,694,931)	1,542,812	2,015,601,912
<u>Hydro Production</u>					
330.1-Hydro Prod Land Own in Fee	298,638	-	-	-	298,638
330.12-Hydro Prod Land Rts-Amort	1,400,213	-	-	-	1,400,213
331-Hydro Prod Str & Improve	544,221	-	-	-	544,221
332-Hydro Prod Res, Dam & W Wy	6,651,071	297,490	-	-	6,948,561
333-Hydro Prod Wat Whl, Tb & G	1,105,306	3,522,630	(265,274)	-	4,362,662
334-Hydro Prod Access Elec Eqp	349,415	29,486	(10,966)	-	367,935
335-Hydro Prod Misc Pwr Plt Eq	60,824	-	-	-	60,824
Total Hydro Production	10,409,688	3,849,607	(276,240)	-	13,983,055
<u>Other Production</u>					
340.1-Other Prod Land Own in Fee	4,784,306	181,258	-	-	4,965,565
340.2-Other Prod Land Rights	10,368,887	-	-	-	10,368,887
341-Other Prod Str & Improve	146,592,447	705,883	(81,604)	-	147,216,726
341.45-Other Prod Str & Improve-Wind	4,750,902	13,536,911	-	-	18,287,814
342-Other Prod Fuel Hldr & Acc	73,922,934	666,267	(37,384)	-	74,551,818
344-Other Prod Generators	716,018,832	4,409,370	(9,416,556)	-	711,011,646
3440.10-Other Prod Generators-CIP	306,139	-	-	-	306,139
344.45-Other Prod Generators-Wind	186,878,319	-	-	-	186,878,319
345-Other Prod Access Elec Eqp	119,098,201	1,960,776	(149,222)	-	120,909,755
345.45-Other Prod Access Elec Eqp-Wind	12,951,246	-	-	-	12,951,246
346-Other Prod Misc Pwr Plt Eq	18,889,359	205,585	(5,880)	-	19,089,065
346.45-Other Prod Misc Pwr Plt Eq-Wind	207,761	627,971	-	-	835,732
Total Other Production	1,294,769,334	22,294,021	(9,690,645)	-	1,307,372,710
<u>Transmission Plant</u>					
350.1-Tran Land Owned in Fee	8,671,012	-	(5,266)	(268,140)	8,397,607
350.2-Transmission Land Rights	50,320,075	813,621	(11,703)	(1,683,768)	49,438,225
350.11-Tran Fee Land-Prod	157,969	-	-	-	157,969
352-Transmission Str & Improve	29,000,258	412,148	(10,040)	4,889,198	34,291,563
352.10-Tran Str & Impr-Prod	9,877,896	6,969	-	96,525	9,981,390
352.45-Tran Str & Impr-Wind	-	1,876,437	-	-	1,876,437
353-Transmission Station Equip	654,626,548	47,140,191	(1,972,731)	(4,704,313)	695,089,694
353.10-Tran Station Equip-Prod	47,853,519	1,321,207	(8,969)	(2,482,152)	46,683,605
353.45-Tran Station Equip-Wind	1,275,874	1,482,613	-	1,881,664	4,640,151
354-Tran Towers & Fixtures	109,195,320	-	(237,279)	-	108,958,041
354.10-Tran Towers & Fixtures-Prod	65,214	-	-	-	65,214

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ELECTRIC PLANT ACCOUNTS 101 IN SERVICE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
355-Tran Poles & Fixtures	451,583,176	51,297,965	(3,354,456)	(12,434,372)	487,092,313
355.10-Tran Poles & Fixtures-Prod	2,779,757	-	-	(1,628,935)	1,150,822
356-Tran OH Conductor & Device	269,869,702	16,846,796	(6,461,356)	(4,656,046)	275,599,096
356.1-Tran OH Conductor & Device-Prod	556,205	-	-	-	556,205
357-Tran Underground Conduit	8,364,073	-	-	-	8,364,073
358-Tran UG Conductor & Device	14,114,024	7,020	-	-	14,121,044
Total Transmission Plant	1,658,310,621	121,204,967	(12,061,799)	(20,990,340)	1,746,463,448

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ELECTRIC PLANT ACCOUNTS 101 IN SERVICE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
<u>Distribution Plant</u>					
360.1-Dist Land Owned in Fee	13,497,324	8,601	(39,567)	268,140	13,734,498
360.2-Distribution Land Rights	41,639	-	(2)	-	41,637
361-Distribution Str & Improve	30,625,536	506,783	(6,315)	2,045,927	33,171,930
361.10-Str & Impr-Prod	838,281	-	-	-	838,281
362-Distribution Station Equip	431,317,031	4,763,048	(1,686,463)	(2,997,082)	431,396,534
362.10-Station Equip-Prod	2,692,338	-	-	-	2,692,338
364-Dist Poles, Towers & Fixts	281,466,104	13,607,520	(1,694,176)	(2,217)	293,377,231
365-Dist OH Conductor & Device	326,327,827	18,137,743	(9,863,938)	(5,799)	334,595,833
366-Dist Underground Conduit	174,901,563	8,617,222	(253,494)	-	183,265,291
367-Dist UG Conductor & Device	828,393,428	41,158,256	(4,905,454)	(16,365)	864,629,864
368-Dist Line Transformers	352,060,847	219,770	(83,479)	-	352,197,138
368.10-Dist Line Capacitors	18,232,733	919,863	(100,958)	-	19,051,638
369.10-Distribution Services-OH	77,038,360	407,833	(909,949)	-	76,536,244
369.20-Distribution Services-UG	188,830,885	2,515,364	(2,711,802)	-	188,634,447
370-Distribution Meters	84,844,966	351	-	-	84,845,317
370.1-Distribution Meters-Old	17,007,087	-	-	-	17,007,087
371.10-Dist Inst on Cust Prm-MN	19,790,789	-	-	-	19,790,789
371.20-Dist Inst on Cust Prm-SD	1,634,677	-	-	-	1,634,677
371.30-Dist Inst on Cust Prm-ND	1,279,708	-	-	-	1,279,708
373-Dist Street Light & Sg Sys	51,105,023	1,974,116	(600,195)	-	52,478,945
Total Distribution Plant	2,901,926,145	92,836,469	(22,855,793)	(707,397)	2,971,199,425
<u>General Plant</u>					
389.1-General Land Owned in Fee	4,346,474	-	-	-	4,346,474
389.2-General Land Rights	665	-	-	-	665
390-Genl Structures & Improve	51,107,024	1,165,951	(226,373)	(4,728)	52,041,874
391-General Office Furn & Eqp	23,476,837	280,108	(2,279,663)	-	21,477,283
391.4-General Info Sys Computers	14,778,833	1,143,799	(5,220,532)	-	10,702,101
392.10-General Transp Eq-Grp 1	197,389	162,380	-	-	359,769
392.20-General Transp Eq-Grp 2-3	9,438,388	8,838,417	-	(8,567)	18,268,238
392.30-General Transp Eq-Trailers	1,288,128	4,200,245	-	-	5,488,373
392.40-General Transp Eq-Grp 4-8	25,189,930	13,199,049	-	(1,024,668)	37,364,311
393-General Stores Equipment	1,771,241	-	(707,060)	8,567	1,072,748
394-General Tools & Shop Equip	24,908,547	3,078,226	(2,914,764)	155,421	25,227,430
395-General Laboratory Equip	3,744,581	-	(1,341,983)	-	2,402,598
396-General Power Operated Eqp	4,303,475	14,794,962	-	(863,614)	18,234,822
397-General Communication Eqp	1,430,112	2,767,807	(1,333)	152,050	4,348,635
397.10-General Comm Eqp-Two Way	420,235	-	(193,513)	5,835	232,557
397.30-General Comm Eqp-EMS	9,751,274	71,401	(119,121)	(157,885)	9,545,669
398-General Miscellaneous Eqp	2,312,867	3,322	-	-	2,316,188
Total General Plant	178,465,999	49,705,667	(13,004,340)	(1,737,590)	213,429,735
Total Electric Plant	9,998,134,133	526,167,357	(74,060,127)	(20,159,652)	10,430,081,711

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ELECTRIC PLANT ACCOUNTS 102 - ELECTRIC PLANT PURCHASED OR SOLD	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
102 - PLANT PURCHASED OR SOLD	-	-	(19,706,944)	19,706,944	-
TOTAL ELECTRIC UTILITY	-	-	(19,706,944)	19,706,944	-

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ELECTRIC PLANT ACCOUNTS	BEGINNING		TRANSFERS/	ENDING	
103 - ELECTRIC PLANT EXPERIMENTAL UNCLASSIFIED	BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE
NOT APPLICABLE					

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ELECTRIC PLANT ACCOUNTS 104 LEASED TO OTHERS	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
<u>Transmission Plant</u>					
355-Tran Poles & Fixtures	526,097	-	(463,238)	463,238	526,097
356-Tran OH Conductor & Device	295,201	-	-	-	295,201
Total Transmission Plant	821,298	-	(463,238)	463,238	821,298
<u>Distribution Plant</u>					
361-Distribution Str & Improve	71,711	-	-	-	71,711
362-Distribution Station Equip	1,836,858	-	-	-	1,836,858
Total Distribution Plant	1,908,570	-	-	-	1,908,570
Total Electric Plant	2,729,868	-	(463,238)	463,238	2,729,868

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ELECTRIC PLANT ACCOUNTS 105 HELD FOR FUTURE USE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
<u>Steam Production Plant</u>					
314-Steam Prod Turbogen Units	-	15,390,080	-	-	15,390,080
315-Steam Prod Acc Elec Eqp	-	7,588,143	-	-	7,588,143
Total Steam Production Plant	-	22,978,223	-	-	22,978,223
<u>Distribution Plant</u>					
360.1-Dist Land Owned in Fee	77,018	-	-	-	77,018
365-Dist OH Conductor & Device	21,298	-	-	-	21,298
366-Dist Underground Conduit	138,271	-	-	-	138,271
367-Dist UG Conductor & Device	423,011	7,660	-	(7,660)	423,011
Total Distribution Plant	659,597	7,660	-	(7,660)	659,597
Total Electric Plant	659,597	22,985,882	-	(7,660)	23,637,820

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ELECTRIC PLANT ACCOUNTS 106 COMPLETED NOT CLASSIFIED	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
<u>Intangible Plant</u>					
302-Intg Franchises & Consents	30,676,456	14,316,295	-	-	44,992,751
303.4-Intg Misc Computr Software	-	5,273,477	-	-	5,273,477
Total Intangible Plant	30,676,456	19,589,772	-	-	50,266,228
<u>Steam Production</u>					
310.1-Steam Prod Land Own in Fee	68,302	421,333	-	-	489,635
310.2-Steam Prod Land Rights	-	-	-	-	-
311-Steam Prod Str & Improve	12,527,653	(1,971,436)	-	28,143	10,584,361
312-Steam Prod Boiler Plant Eq	46,093,597	(23,062,040)	-	(248,357)	22,783,200
314-Steam Prod Turbogén Units	2,306,844	2,792,836	-	248,357	5,348,037
315-Steam Prod Acc Elec Eq	14,489,556	(11,156,715)	-	-	3,332,841
316-Steam Prod Misc Pwr Plt Eq	1,959,088	1,525,720	-	(28,143)	3,456,665
Total Steam Production	77,445,041	(31,450,301)	-	-	45,994,739
<u>Nuclear Production</u>					
320.1-Nuc Prod Land Own in Fee	-	-	-	-	-
320.2-Nuclear Prod Land Rights	-	-	-	-	-
321-Nuclear Prod Str & Improve	7,695,936	37,204,292	-	-	44,900,228
322-Nuc Prod Reactor Plt Eq	53,349,785	(5,431,059)	-	-	47,918,725
323-Nuc Prod Turbogén Units	7,566,926	145,554,665	-	-	153,121,591
324-Nuclear Prod Acc Elec Eq	3,572,228	38,797,617	-	-	42,369,846
325-Nuc Prod Misc Pwr Plt Eq	10,239,700	(2,200,842)	-	-	8,038,858
Total Nuclear Production	82,424,575	213,924,672	-	-	296,349,248
<u>Hydro Production</u>					
332-Hydro Prod Res, Dam & W Wy	297,490	(297,490)	-	-	-
333-Hydro Prod Wat Whl, Tb & G	3,522,715	(1,524,695)	-	-	1,998,021
334-Hydro Prod Access Elec Eq	29,486	(29,486)	-	-	-
335-Hydro Prod Misc Pwr Plt Eq	-	-	-	-	-
Total Hydro Production	3,849,692	(1,851,671)	-	-	1,998,021
<u>Other Production</u>					
340.1-Other Prod Land Own in Fee	181,258	(181,258)	-	-	-
340.2-Other Prod Land Rights	-	-	-	-	-
340.45-Other Prod Wind Rights	1,678,031	2,206,804	-	0.00	3,884,834
341-Other Prod Str & Improve	637,169	234,337	-	571,480	1,442,986
341.45-Other Prod Str & Imp-Wind	40,765,181	(37,026,894)	-	-	3,738,287
342-Other Prod Fuel Hldr & Acc	285,430	(285,430)	-	-	-
342.1-Other Prod Fuel Hldr & Acc-Prod	4,123,924	104,978	-	-	4,228,902
344-Other Prod Generators	3,546,833	(3,254,477)	-	-	292,355
344.45-Other Prod Generator-Wind	439,911,099	25,271,392	-	-	465,182,491
345-Other Prod Access Elec Eq	1,689,329	(1,535,980)	-	-	153,349
345.45-Other Prod Acc El Eq-Wind	29,661,156	13,063	-	-	29,674,219
346-Other Prod Misc Pwr Plt Eq	1,878,175	(25,053)	-	(571,480)	1,281,642
346.45-Other Prod Misc P Eq-Wind	627,971	(627,971)	-	-	-
Total Other Production	524,985,555	(15,106,488)	-	-	509,879,066
<u>Transmission Plant</u>					
350.1-Tran Land Owned in Fee	3,085,582	1,425,646	-	(8,601)	4,502,627
350.2-Transmission Land Rights	761,015	4,123,590	-	-	4,884,604
350.11-Tran Fee Land-Prod	-	-	-	-	-
352-Transmission Str & Improve	144,242	530,389	-	(6,799)	667,832
352.10-Tran Str & Impr-Prod	-	-	-	-	-
352.45-Tran Str & Impr-Wind	1,934,191	(1,873,259)	-	-	60,931
353-Transmission Station Equip	62,382,642	39,824,204	-	44,796	102,251,642
353.10-Tran Station Equip-Prod	1,291,472	(1,291,472)	-	-	-
353.45-Tran Station Equip-Wind	4,181,648	(1,429,547)	-	4,851,346	7,603,446
354-Tran Towers & Fixtures	4,674,903	235,509	-	-	4,910,412
354.45-Tran Towers & Fixtures-Wind	4,851,346	-	-	(4,851,346)	-
355-Tran Poles & Fixtures	59,363,824	11,049,925	-	(790,310)	69,623,439
355.10-Tran Poles & Fixtures-Prod	-	-	-	-	-
356-Tran OH Conductor & Device	22,133,489	4,680,204	-	777,581	27,591,274

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106 COMPLETED NOT CLASSIFIED	BALANCE	ADDITIONS	RETIREMENTS	BALANCE
			ADJUSTMENTS	
356.10-Tran OH Cond & Device-Prod	-	-	-	-
357-Tran Underground Conduit	-	3,782,815	-	3,782,815
358-Tran UG Conductor & Device	-	6,871,023	-	6,871,023
Total Transmission Plant	164,804,353	67,929,027	-	232,750,047
<u>Distribution Plant</u>				
360.1-Dist Land Owned in Fee	3,232	143,957	-	155,790
360.2-Distribution Land Rights	-	-	-	-
361-Distribution Str & Improve	550,262	893,372	-	1,900,343
362-Distribution Station Equip	15,298,007	29,339,947	-	44,300,179
364-Dist Poles, Towers & Fixts	15,295,457	1,804,175	-	17,099,632
365-Dist OH Conductor & Device	15,393,818	(170,075)	-	15,223,163
366-Dist Underground Conduit	21,361,387	5,583,625	-	26,850,662
367-Dist UG Conductor & Device	40,480,812	(2,576,053)	-	37,898,097
368-Dist Line Transformers	1,447,007	16,729,368	-	18,176,375
368.10-Dist Line Capacitors	725,552	(166,552)	-	558,999
369.10-Distribution Services-OH	455,308	795,952	-	1,251,260
369.20-Distribution Services-UG	1,860,530	(788,662)	-	1,029,258
370-Distribution Meters	13,399,281	3,209,512	-	16,608,793
371.10-Dist Inst on Cust Prm-MN	19	-	-	19
373-Dist Street Light & Sg Sys	367,829	567,220	-	935,049
Total Distribution Plant	126,638,500	55,365,787	-	181,987,620
<u>General Plant</u>				
389.1-General Land Owned in Fee	91,782	-	-	91,782
390-Genl Structures & Improve	7,790,844	(652,861)	-	7,137,983
391-General Office Furn & Eqp	740,804	638,923	-	1,379,727
391.4-General Info Sys Computers	2,085,678	(638,191)	-	1,447,486
392.10-General Transp Eq-Grp 1	159,574	(129,078)	-	30,496
392.20-General Transp Eq-Grp 2-3	9,652,743	(6,796,317)	-	2,856,426
392.30-General Transp Eq-Trailers	4,000,727	(2,277,565)	-	1,723,162
392.40-General Transp Eq-Grp 4-8	12,092,667	(7,665,554)	-	4,427,113
393-General Stores Equipment	503,504	9,951	-	513,455
394-General Tools & Shop Equip	21,568,030	4,863,567	-	26,431,597
395-General Laboratory Equip	890,560	512,339	-	1,402,898
396-General Power Operated Eqp	11,506,252	(9,016,006)	-	2,490,246
397-General Communication Eqp	8,417,381	(202,168)	-	8,415,136
397.10-General Comm Eqp-Two Way	19,682	-	-	19,682
397.20-General Comm Eqp-AES	4,147,753	815,201	-	4,962,953
397.30-General Comm Eqp-EMS	2,338,379	(1,935,599)	-	202,857
398-General Miscellaneous Eqp	455,829	21,987	-	477,816
Total General Plant	86,462,186	(22,451,373)	-	64,010,813
Total Electric Plant	1,097,286,358	285,949,424	-	1,383,235,782

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Detailed Plant Accounts
 Twelve Months ended December 31, 2011

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 Schedule D-1
 Account 107
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ELECTRIC PLANT ACCOUNTS	BEGINNING	ENDING
107 CONSTRUCTION WORK IN PROGRESS	BALANCE	BALANCE
Electric Distribution Plant	27,232,880	5,255,843
Electric General Plant	5,889,718	6,217,718
Electric Intangible Plant	28,656,177	35,034,917
Electric Nuclear Production Plant	446,429,338	413,212,468
Electric Other Production Plant	13,879,371	3,960,087
Electric Steam Production Plant	33,711,696	23,770,771
Electric Transmission Plant	117,336,572	120,016,474
Electric Hydro Production Plant	1,059,798	3,480,031
Total Electric Plant	674,195,550	610,948,311

Northern States Power Company, a Minnesota corporation
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 Account 114
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ELECTRIC PLANT ACCOUNTS 114 ACQUISITION ADJUSTMENT	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
Transmission Plant	222,385	-	-	-	222,385
Total Transmission Plant	222,385	-	-	-	222,385
Total Electric Plant	222,385	-	-	-	222,385

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Electric Utility Portion of Common Utility
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COMMON PLANT ACCOUNTS 118 ELECTRIC ALLOCATION OF COMMON	BEGINNING BALANCE	ENDING BALANCE
Plant In Service and Completed Construction Not Unitized		
301-Intg Organization Costs	100,608	100,608
303.4-Intg Misc Computr Software	219,200,290	238,712,681
303.14-Intg CRS Computr Software	61,098,998	61,098,998
Total Intangible Plant	280,399,895	299,912,287
389.1-General Land Owned in Fee	4,129,141	4,939,939
389.2-General Land Rights	5,572	5,572
390-Genl Structures & Improve	103,660,589	115,747,921
390.07-Genl Str & Imp-Lease Bldg	1,163,412	1,163,412
391-General Office Furn & Eqp	31,623,184	31,508,621
391.04-General Info Sys Computers	59,341,480	45,809,354
391.1-General Info Sys - XN Main Frame	-	-
392.10-General Transp Eq-Group 1	296,419	319,097
392.20-General Transp Eq-Group 2-3	4,169,735	4,350,598
392.30-General Transp Eq-Trailers	1,027,131	1,125,686
392.30-General Transp Eq-Group 4-8	4,427,782	4,425,984
393-General Stores Equipment	564,845	73,660
394-General Tools & Shop Equip	2,061,812	2,419,867
395-General Laboratory Equip	36,686	36,686
396-General Power Operated Eqp	320,036	711,999
397-General Communication Eqp	2,613,615	1,499,822
397.1-General Communication Eqp-Two Way	7,489,016	3,926,377
398-General Miscellaneous Eqp	952,311	917,274
Total General Plant	223,882,767	218,981,867
Total Plant In Service and Completed Construction Not Unitized	504,282,662	518,894,154
Construction Work in Progress	20,799,993	20,552,131

Northern States Power Company, a Minnesota corporation
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 Major Plant Additions and Retirements For The Test Period
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DESCRIPTION	FUNCTIONAL CLASS	ASSET LOCATION	ADDITIONS	RETIREMENTS	IN (OUT) SERVICE DATE	NOTES
EDP- Install Dist TR3 (DAM)	Distribution	Eden Prairie Sub-Dist-MN	2,975,677		May-11	(3)
FST - Replace Transformer 4	Distribution	Fifth Street Sub-Dist-MN	2,966,232		Sep-11	(3)
FST - Transformer Cooling Replacement	Distribution	Fifth Street Sub-Dist-MN	7,205,077		Jul-11	(3)
LCO-Upgrade Transformer 8 TO 50 MVA	Distribution	Lincoln County Sub-Dist-SD	1,963,675		Jun-11	(1) (3)
LOU - New 115-13.8 KV Sub	Distribution	Louise Sub-Dist-SD	3,634,963		Jul-11	(1) (3)
MPK - Merriam Park - Replace Failed Transformer	Distribution	Merriam Park Sub-Dist-MN	1,309,544		Sep-11	(3)
Sibley Park - Replace Failed TR1	Distribution	Sibley Park Sub-Dist-MN	1,242,061		Aug-11	(3)
MGR - Sys Reserve Transformer 118-14.3KV 70MVA	Distribution	Station Transformer in Reserve Maple Grove-Dist-MN	890,466		Dec-11	(3)
MGR - Sys ReserveTransformer 118-35KV 70MVA	Distribution	Station Transformer in Reserve Maple Grove-Dist-MN	979,339		Dec-11	(3)
WWK - Install Transformer 2	Distribution	West Waconia Sub-Dist-MN	2,131,272		Nov-11	(3)
Chestnut major elevator upgrade	General Plant	Chestnut Service Center	1,004,242		Dec-11	(2) (3)
NSPM Field Training Center Land	General Plant	Field Training Center	810,798		Dec-11	(2) (3)
2011 Planned PC Refresh MN	General Plant	General Plant-MN	1,413,581		Apr-11	(2) (3)
Dura Base Composite Mats	General Plant	General Plant-MN	1,741,560		Dec-11	(3)
Montrose Consolidation/Purchase	General Plant	Montrose Service Center	3,090,648		Sep-11	(2) (3)
Mankato HVAC replacement	General Plant	Mankato Service Center	539,549		Dec-11	(2) (3)
Red Wing build new storage building	General Plant	Red Wing Service Center	401,094		Dec-11	(2) (3)
Rice St Lot New Asphalt	General Plant	Rice St East Parking Lot	269,430		Sep-11	(2) (3)
Sioux Falls SD Renovate/Remodel	General Plant	Sioux Falls Service Center	2,014,707		Dec-11	(1) (3)
St Cloud SCA1 Condensing Unit replacement	General Plant	St Cloud Office & Service Center	327,272		Jan-11	(2) (3)
IVR Proactive Content	Intangible Plant	Computer Software-MN	1,101,932		Apr-11	(2)
TAMS-Asset Tracking & Reporting	Intangible Plant	Computer Software-MN	1,124,858		Sep-11	
Server Virtualization SW Minnesota	Intangible Plant	Computer Software-MN	1,126,551		Feb-11	(2)
Xe.COM Phase 3	Intangible Plant	Computer Software-MN	1,209,672		Apr-11	(2)
XpressNET Redesign	Intangible Plant	Computer Software-MN	1,397,215		Aug-11	(2)
Enterprise Service Bus	Intangible Plant	Computer Software-MN	1,521,092		Jun-11	(2)
Passport- ERO System Protection	Intangible Plant	Computer Software-MN	1,715,191		Jul-11	(2)
Enterprise Project Management Ph1	Intangible Plant	Computer Software-MN	1,946,727		Aug-11	
Wind Forecasting-Granular Forecast	Intangible Plant	Computer Software-MN	2,201,893		Oct-11	(3)
Peoplesoft Upgrade 8.8 to 9.1	Intangible Plant	Computer Software-MN	2,412,869		May-11	(2)
Commodity Management System	Intangible Plant	Computer Software-MN	2,851,103		Dec-11	(2) (3)
eDiscovery Ph 2	Intangible Plant	Computer Software-MN	2,973,546		Dec-11	(2) (3)
MNGP EPU Expansion Joints	Nuclear Production	Monticello Gen Plt Main Plant	2,127,077		May-09	
MNGP 10CFR73 Cont Det & Assess	Nuclear Production	Monticello Gen Plt Main Plant	2,156,593		Nov-11	(3)
MNGP Turbine Cable Wiring	Nuclear Production	Monticello Gen Plt Main Plant	2,300,608		Apr-11	(3)
MNGP RHRSW Pipe Replacement Div II	Nuclear Production	Monticello Gen Plt Main Plant	2,421,705		Apr-11	(3)
MNGP Replace 2RS-2R Cable	Nuclear Production	Monticello Gen Plt Main Plant	2,527,568		Nov-11	(3)
MNGP EPU Stator Water Cooler Replacement	Nuclear Production	Monticello Gen Plt Main Plant	2,557,307		May-11	(3)
MNGP EPU Steam Dryer Acoustic Monitoring	Nuclear Production	Monticello Gen Plt Main Plant	2,603,660		Jun-08	
EPU Isophase Bus Cooling	Nuclear Production	Monticello Gen Plt Main Plant	2,827,992		May-09	
MNGP Turbine Building CRW Modification for Tr	Nuclear Production	Monticello Gen Plt Main Plant	3,000,949		May-11	(3)
MNGP EPU GEZIP Installation	Nuclear Production	Monticello Gen Plt Main Plant	3,087,694		May-11	(3)

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Major Plant Additions and Retirements For The Test Period
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DESCRIPTION	FUNCTIONAL CLASS	ASSET LOCATION	ADDITIONS	RETIREMENT S	IN (OUT) SERVICE DATE	NOTES
MNGP EPU Turbine Generator Vibration System	Nuclear Production	Monticello Gen Plt Main Plant	3,761,280		May-11	(3)
MNGP 11 & 12 Cooling Tower Cell Replacement	Nuclear Production	Monticello Gen Plt Main Plant	4,437,306		Dec-11	(3)
MNGP EPU Rewind Generator	Nuclear Production	Monticello Gen Plt Main Plant	5,221,253		May-11	(3)
MNGP EPU-Power Range/Neutron Monitor	Nuclear Production	Monticello Gen Plt Main Plant	5,297,826		Sep-09	
MNGP Hot Shorts Cable Replacement	Nuclear Production	Monticello Gen Plt Main Plant	7,393,293		May-11	
EPU CARV Replacement	Nuclear Production	Monticello Gen Plt Main Plant	9,548,855		May-09	
MNGP 10CFR73 No Sngle Act Security Building	Nuclear Production	Monticello Gen Plt Main Plant	14,362,238		Jun-11	(3)
MNGP EPU Turbine Replacement	Nuclear Production	Monticello Gen Plt Main Plant	16,357,704		May-09	
MNGP EPU Rpl 4 FW Drain & Dump Valves	Nuclear Production	Monticello Gen Plt Main Plant	18,656,887		May-11	(3)
MNGP EPU Rpl 13/14/15 FW Heaters	Nuclear Production	Monticello Gen Plt Main Plant	30,077,278		May-11	(3)
MNGP EPU Main Power Transformer	Nuclear Production	Monticello Gen Plt Main Plant	30,466,682		May-11	(3)
EPU Steam Dryer Replacement	Nuclear Production	Monticello Gen Plt Main Plant	32,635,532		May-11	(3)
EPU Condensate Demin Sys Replacement	Nuclear Production	Monticello Gen Plt Main Plant	67,742,772		May-11	(3)
Monticello Reload 25 (Cycle26)	Nuclear Production	Monticello Gen Plt Main Plant	69,969,336		Jan-11	
PI Turbine Control Valve Spares	Nuclear Production	Prairie Island Gen Plt Main Plant	2,316,747		Jun-11	
PI Station Air Compressor Replacement	Nuclear Production	Prairie Island Gen Plt Main Plant	2,884,747		Mar-11	(3)
PI PIIC Petition to Intervene inLRA	Nuclear Production	Prairie Island Gen Plt Main Plant	3,083,439		Jun-11	(3)
PI Cold Chem Lab Sample Cooling System	Nuclear Production	Prairie Island Gen Plt Main Plant	4,864,509		Nov-11	(3)
PI U1 ECCS Venting System GL08-01	Nuclear Production	Prairie Island Gen Plt Main Plant	6,167,892		Dec-11	(3)
PI FOF Security Upgrades	Nuclear Production	Prairie Island Gen Plt Main Plant	9,604,625		Dec-11	(3)
ZE Piping System Replacement (Phase 1)	Nuclear Production	Prairie Island Gen Plt Main Plant	10,252,783		Dec-11	(3)
PI New Security Building 10CFR73	Nuclear Production	Prairie Island Gen Plt Main Plant	12,250,987		Apr-11	(3)
PI Operating License Renewal Project	Nuclear Production	Prairie Island Gen Plt Main Plant	24,291,668		Jun-11	(3)
In Stock PI U2 Reload 26 Cyc 27	Nuclear Production	Prairie Island Gen Plt Main Plant	77,888,351		Dec-11	
Purchase Five TN40 Spent Fuel Casks	Nuclear Production	Prairie Island Plt Dry Strge Casks	4,799,585		Dec-10	
Nobles Wind Farm Land Land Rights	Other Production	Elec Prod-Other-MN-Nobles Wind	2,207,307		Dec-10	(3)
Nobles Wind Generators	Other Production	Elec Prod-Other-MN-Nobles Wind	23,745,723		Dec-10	(3)
AQCS Baghouse Bags Replacement	Steam Production	Allen S King Gen Plant Main Plant	1,762,023		May-11	
ASK01-One Layer SCR Catalyst Replacement	Steam Production	Allen S King Gen Plant Main Plant	1,874,916		Apr-11	
BDS6110 Cedar Discharge Gates Replacement	Steam Production	Black Dog Gen Plt Main Plant Bldg	4,252,771		Aug-11	(3)
REW0C Duct Scrubber Injection Skids	Steam Production	Red Wing Gen Plt Main Plant Bldg	420,880		Sep-11	(3)
SHCCC Stacker New Rail & Foundation	Steam Production	Sherburne Co Gen Plt #1-#2	4,206,254		Aug-11	(3)
SHCJC PLC Replacements	Steam Production	Sherburne Co Gen Plt #3	2,750,561		Nov-11	(3)
SHCJC Coal Yard Computer	Steam Production	Sherburne Co Gen Plt #3	5,109,957		Jul-11	(3)
SHC3C U3 Accessory Electric Install	Steam Production	Sherburne Co Gen Plt #3-Held for Future Use	4,311,603		Nov-11	(3)
SHC3C U3 Turbine Inc Cap Indirects	Steam Production	Sherburne Co Gen Plt #3-Held for Future Use	6,857,723		Nov-11	(3)
SHC3C U3 Turbine Inc Cap Turbogon	Steam Production	Sherburne Co Gen Plt #3-Held for Future Use	11,808,897		Nov-11	(3)
CHI-Replace 345Kv & 500Kv Circuit B	Transmission	Chisago County Sub-Tran-MN	1,179,895		Feb-11	(3)
COV Sub - Install 115-69Kv Transformer	Transmission	Colvill Sub-Tran-MN	2,999,868		Mar-11	(3)
DGC - Install New 115/69 KV 70 MVA	Transmission	Douglas County Sub-Tran-MN	3,806,212		Oct-11	(3)
EDP- Install Distribution Transformer 3 (TAM)	Transmission	Eden Prairie Sub-Tran-MN	2,155,825		May-11	(3)
ECK - Install Two 115Kv Capacitor Banks	Transmission	Elm Creek Sub-Tran-MN	1,985,751		May-11	(3)

Northern States Power Company, a Minnesota corporation
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DESCRIPTION	FUNCTIONAL CLASS	ASSET LOCATION	ADDITIONS	RETIREMENTS	IN (OUT) SERVICE DATE	NOTES
FTN - Install New 115Kv-69Kv Transformer	Transmission	Fenton Sub-Tran-MN	4,536,199		Dec-11	(3)
IVH - Replace Failed Transformer 09	Transmission	Inver Hills Sub-Tran-MN	1,504,264		Sep-11	(3)
KLS-New 69Kv Switching Station	Transmission	Kelso Sub-Tran-MN	2,197,774		Jun-11	(3)
LAW - Install 115-69 Kv Transformer 8	Transmission	Lawrence Sub-Tran-SD	4,351,219		Jun-11	(1) (3)
LOU Install New Louise Substation	Transmission	Louise Sub-Tran-SD	1,452,964		Jun-11	(1) (3)
CAPX2020 Monticello Sub (Shared)	Transmission	Monticello Sub-Tran-MN	8,042,150		Dec-11	(3)
PLK - Replace 9 Overstressed Breaker	Transmission	Parkers Lake Sub-Tran-MN	2,748,642		Jun-11	(3)
PAT - Replace 115-69 Kv Transformer 1 and Tra	Transmission	Paynesville Transmission Sub-Tran-MN	3,219,896		Jul-11	(3)
PIK - Install 115Kv In-Out For City of Shakopee	Transmission	Pike Lake Sub-Tran-MN	1,125,411		Oct-11	(3)
PRI-Replacement Of CTS For Breakers	Transmission	Prairie Island Sub-Tran-MN	1,143,839		Aug-11	(3)
CAPX2020 Quarry Sub (Non-Shared)	Transmission	Quarry Sub-Tran-MN	10,140,552		Dec-11	(3)
ROU - Replace Series Capacitor Control System	Transmission	Roseau County Sub-Tran-MN	1,747,111		May-11	(3)
SHC - Install 115Kv Capbanks And Tertiary Reac	Transmission	Sherburne County Sub-Tran-MN	3,488,423		May-11	(3)
SOU - Replace Breakers	Transmission	Southtown Sub-Tran-MN	1,006,402		Oct-11	(3)
SPK - Replace 9 Overstressed Breakers	Transmission	Split Rock Sub-Tran-SD	2,840,577		Aug-11	(1) (3)
NSPM-Reserve 230-115Kv, 336MVA Transforme	Transmission	Station Equipment in Reserve Maple Grove-Sub-Tran-MN	2,180,502		Dec-11	(3)
0517 Bri-Bravo (BRI322) 34KV Storm Replaceme	Transmission	TL MN 0517-34.5 KV Buffalo Ridge-Charlie (Bri322)	8,796,474		Oct-11	(3)
0518 Bri-Bravo (BRI323) 34Kv Storm Replaceme	Transmission	TL MN 0518-34.5 KV Buffalo Ridge-Bravo (Bri323)	2,292,976		Oct-11	(3)
0520 Bri-Echo (BRI311) 34Kv Storm Replaceme	Transmission	TL MN 0520-34.5 KV Buffalo Ridge-Delta-Echo (BRI311)	5,878,466		Oct-11	(3)
0521 Bri - Foxtrot (BRI312) 34Kv Storm Replac	Transmission	TL MN 0521-34.5 KV Buffalo Ridge-Foxtrot (BRI312)	1,574,606		Oct-11	(3)
0715 - In & Out Taps To Kelso Substation	Transmission	TL MN 0715-69 KV Wilmarth-Cleveland-Arlington	683,801		Jun-11	(3)
0726 - Fenton - Construct Tap	Transmission	TL MN 0726-69 KV Pipestone-South Ridge-Rock River-Tracy	1,028,216		Dec-11	(3)
0825 PIP-BRI-Rebuild to 795	Transmission	TL MN 0825-115 KV MN Valley-Lyon Co-Lake Yankton-Pipestone	7,206,246		Sep-11	(3)
0825 LYC - Lay Rebuild	Transmission	TL MN 0825-115 KV MN Valley-Lyon Co-Lake Yankton-Pipestone	8,683,281		Sep-11	(3)
0825 BRI - Lay Rebuild to 795	Transmission	TL MN 0825-115 KV MN Valley-Lyon Co-Lake Yankton-Pipestone	9,114,495		Sep-11	(3)
LINE 0846 HBP-DBL Relocate Due To New T.H.4	Transmission	TL MN 0846-115 KV High Bridge-Dayton Bluff	1,649,520		Feb-11	(3)
0868 WSC-SAK / Rebuild 1.4 Mile of 115 Kv Tran	Transmission	TL MN 0868-115 KV St Cloud-MP Interconnection (Little Falls)	911,307		Jun-11	(3)
Right of Way 0954 CAPX2020 (Non Shared)	Transmission	TL MN 0954-345 KV Quarry-Alexandria Switching Station	2,809,330		Jun-11	(3)
Acquisition of Right of Way - Line 0973	Transmission	TL MN 0973-345 KV Monticello-Quarry	1,054,739		Jun-10	(3)
0973 345KV Monticello - Quarry Non-shared	Transmission	TL MN 0973-345 KV Monticello-Quarry	9,142,163		Dec-11	(3)
5305 LCR-WI State Line Install New OH 161Kv	Transmission	TL MN 5305-161 KV Lawrence Creek-St. Croix River (SCF)	1,398,528		May-11	(3)
5305 LCR-SCF Install 3.1 Miles Of New 161Kv O	Transmission	TL MN 5305-161 KV Lawrence Creek-St. Croix River (SCF)	8,406,256		May-11	(3)
5516 115KV Westgate - Bluff Creek Pole Replac	Transmission	TL MN 5516-115 KV Westgate-Scott County	2,094,206		Apr-11	(3)
0912: DRY-Canada Replace Shield With OPGW	Transmission	TL ND 0912-230 KV Drayton-Manitoba Hydro Interconnect (Letellier	1,512,172		Nov-11	(3)
0729 LAW TO CLF Relocate for Cliff Ave Wideni	Transmission	TL SD 0729-69 KV Lawrence-Canton-Centerville (Inc. Tap to Line 0	438,614		May-11	(3)
WSG - Upgrade 115-69KV Transformer 1	Transmission	West Gate Sub-Tran-MN	1,385,091		Apr-11	(3)
WWK - Install Transformer 2	Transmission	West Waconia Sub-Tran-MN	1,366,969		Nov-11	(3)
KIM-Upgrade Transformer 1	Distribution	Kimball Sub-Dist-MN		(211,780)	May-10	
LCO - Upgrade Transformer 7	Distribution	Lincoln County Sub-Dist-SD		(349,657)	May-10	(1)
Maple Grove-Rebuild Failed Gateway	Distribution	Station Transformer in Reserve Maple Grove-Dist-MN		(127,994)	Aug-09	
Chestnut retirements	General Plant	Chestnut Service Center		(886,934)	Dec-11	
CSC Annex Building Ceiling/Insulation	General Plant	Chestnut Service Center		(222,351)	Sep-10	

Northern States Power Company, a Minnesota corporation
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DESCRIPTION	FUNCTIONAL CLASS	ASSET LOCATION	ADDITIONS	RETIREMENTS	IN (OUT) SERVICE DATE	NOTES
GO retirements	General Plant	General Office Building		(1,412,556)	Jan-00	
Reserve transformers	General Plant	Station Transformer in Reserve Maple Grove-Dist-MN		(306,986)	Jan-00	
HNI2C U2 Runners Replacement	Hydro Production	Hennepin Island Hydro Main Plt		(137,859)	Dec-09	
HNIC1 Replace Unit 1 Runners	Hydro Production	Hennepin Island Hydro Main Plt		(127,416)	Jun-10	
EPU FW Heater Drain & Dump Valves	Nuclear Production	Monticello Gen Plt Main Plant		(536,999)	May-09	
EPU Isophase Bus Cooling	Nuclear Production	Monticello Gen Plt Main Plant		(362,099)	May-09	
MNGP Cathodic Protection	Nuclear Production	Monticello Gen Plt Main Plant		(132,112)	Feb-10	
MNGP EPU-1AR Transformer Replacement	Nuclear Production	Monticello Gen Plt Main Plant		(183,123)	Sep-09	
MNGP Front End Loader	Nuclear Production	Monticello Gen Plt Main Plant		(154,549)	Feb-10	
MNGP Generator High Voltage Bushing Replacement	Nuclear Production	Monticello Gen Plt Main Plant		(113,918)	Apr-11	
MNGP Instrument Air System Upgrade	Nuclear Production	Monticello Gen Plt Main Plant		(1,586,277)	Mar-10	
Egress Monitor Replacement	Nuclear Production	Prairie Island Gen Plt Main Plant		(1,101,890)	Feb-08	
PI 121 CT Pump Meter Core Restack	Nuclear Production	Prairie Island Gen Plt Main Plant		(120,854)	May-10	
PI Gamma Vision	Nuclear Production	Prairie Island Gen Plt Main Plant		(294,880)	Dec-09	
ANSC2 Unit 2 New Baskets	Other Production	Angus Anson Peaking Plant		(125,000)	Apr-11	(1)
BDS0511 U5 Compressor Hook Fit Modification	Other Production	Black Dog Gen Plt Unit #5-New		(1,042,533)	Nov-10	
BDS5O 2006 Rem Hot gas path parts	Other Production	Black Dog Gen Plt Unit #5-New		(8,000,000)	Jun-06	
ASK1C-Lime Slurry Sludge Dewatering	Steam Production	Allen S King Gen Plant Main Plant		(168,561)	Mar-10	
HAZOP TH2 Dustless Transfer	Steam Production	Allen S King Gen Plant Main Plant		(114,552)	May-11	
ASK1C-AQCS Baghouse Bags Removal	Steam Production	Allen S King Generation Plt-MERP		(257,977)	May-10	
BDS4C U4 ID Fan Rotor Replacement	Steam Production	Black Dog Gen Plant Main Plant Bldg		(197,581)	May-09	
IVH4C - U4 Turbine Rotor Discs	Other Production	Inver Hills Gen Plt Main Plant		(118,142)	May-09	
IVHC0 U1-6 Controls System Hardware Replacement	Other Production	Inver Hills Gen Plt Main Plant		(101,055)	Nov-10	
REW1C Screen Tube Replacement	Steam Production	Red Wing Gen Plt Main Plant Bldg		(173,041)	Mar-11	
REW1C U1 Front Membrane Wall	Steam Production	Red Wing Gen Plt Main Plant Bldg		(233,382)	Mar-11	
REW2C - Replace Traveling Grates	Steam Production	Red Wing Gen Plt Main Plant Bldg		(171,102)	Feb-10	
REW2C-Superheat Tubes Replacement	Steam Production	Red Wing Gen Plt Main Plant Bldg		(407,711)	Feb-10	
Super Heat U1 Replacement	Steam Production	Red Wing Gen Plt Main Plant Bldg		(285,091)	Feb-09	
SHC1C Replace Air Heater Baskets	Steam Production	Sherburne Co Gen Plt #1-#2		(1,220,530)	Nov-10	
SHC2C U2 Boiler Arch Replacement	Steam Production	Sherburne Co Gen Plt #1-#2		(2,721,381)	Apr-10	
SHC2C Rpl Bottom Ash Sluice Gate Removal	Steam Production	Sherburne Co Gen Plt #1-#2		(151,759)	Apr-10	
SHCCC U1/2 Scrubber Building Roof Replacement	Steam Production	Sherburne Co Gen Plt #1-#2		(179,279)	Jan-11	
SHC3C Baghouse Bag Replacement	Steam Production	Sherburne Co Gen Plt #3		(502,067)	Jul-11	
SHC3C Replace Gearbox	Steam Production	Sherburne Co Gen Plt #3		(121,550)	Dec-10	
SHCC3 Removal U3 NOx Control	Steam Production	Sherburne Co Gen Plt #3		(219,887)	Dec-08	
SHCJC UJ 54 Gallery	Steam Production	Sherburne Co Gen Plt #3		(147,092)	Dec-09	
WLM1C Superheater Bundle Replacement	Steam Production	Wilmarth Gen Plt Main Plant Bldg		(176,632)	Jan-09	
WLM1C U1 Duct Work Replacement	Steam Production	Wilmarth Gen Plt Main Plant Bldg		(128,247)	Jan-11	
WLM2C Superheat Bundle Replacement	Steam Production	Wilmarth Gen Plt Main Plant Bldg		(152,497)	Jan-11	
WLM2C U2 Boiler Skin Casing Replacement	Steam Production	Wilmarth Gen Plt Main Plant Bldg		(220,136)	Dec-10	
0517 Bri-Bravo (BRI322) 34KV Storm Replacement	Transmission	TL MN 0517-34.5 KV Buffalo Ridge-Charlie (Bri322)		(1,569,189)	Oct-11	
0518 Bri-Bravo (BRI323) 34Kv Storm Replacement	Transmission	TL MN 0518-34.5 KV Buffalo Ridge-Bravo (Bri323)		(1,710,663)	Oct-11	

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 Major Plant Additions and Retirements For The Test Period
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DESCRIPTION	FUNCTIONAL CLASS	ASSET LOCATION	ADDITIONS	RETIREMENTS	IN (OUT) SERVICE DATE	NOTES
0519 Bri-Alpha (BRI321) 34Kv Storm	Transmission	TL MN 0519-34.5 KV Buffalo Ridge-Alpha-Zulu (BRI321)		(1,795,828)	Sep-11	
0520 Bri-Echo (BRI311) 34Kv Storm Replacement	Transmission	TL MN 0520-34.5 KV Buffalo Ridge-Delta-Echo (BRI311)		(1,939,129)	Oct-11	
0521 Bri - Foxtrot (BRI312) 34Kv Storm Replacement	Transmission	TL MN 0521-34.5 KV Buffalo Ridge-Foxtrot (BRI312)		(1,775,377)	Oct-11	
0736 LIN-LCR Remove 9 Miles	Transmission	TL MN 0736-69 KV LAWRENCE CREEK-SCANDIA-BIRCH-ARDEN HILLS (TAP LI		(151,487)	Nov-10	
0824:SCL TO STR 239 Rebuild	Transmission	TL MN 0824-115 KV Paynesville-St. Cloud		(140,071)	May-10	
0857-EDA TO EDP 115KV Reconductor	Transmission	TL MN 0857-115 KV Black Dog-Westgate		(161,633)	Jun-07	
0876 FRA-MNV Replace Redwood Falls	Transmission	TL MN 0876-115 KV Minnesota Valley-Franklin		(261,688)	Nov-10	
5509-St. Regis Paper-Granite City Laminated Arr	Transmission	TL MN 5509-115 KV Granite City-St Regis		(463,238)	Sep-10	
CHI - New 115KV Line Termination	Transmission	Chisago County Sub-Tran-MN		(292,680)	Jul-10	
MN Valley Sub: Replace 100MVA	Transmission	Minnesota Valley Sub-Tran-MN		(270,216)	Dec-06	
PIP - Replace Breaker 4X750	Transmission	Pipestone Sub-Tran-MN		(150,772)	Oct-10	
ROU SUB - Replace 500KV Series Capacitor Bar	Transmission	Roseau County Sub-Tran-MN		(100,795)	Jul-10	
WLM Sub - Increase WLM-LFD 345KV Capacitor	Transmission	Wilmarth Sub-Tran-MN		(106,603)	Jun-10	

(1) Indicates a project in Sioux Falls Division
 (2) Indicates a project classified to Common Utility
 (3) Account 106, Electric Completed Not classified at Year End 2011

NOTE: The following notation applies to all projects not otherwise footnoted:
 The Major Projects were determined by the following criteria:

Production Plant	\$2,000,000
Transmission Plant	\$1,000,000
Distribution Plant (Sioux Falls Division)	\$250,000
General Plant	\$250,000
Common Plant	\$250,000
Major Retirements	\$100,000

ACCOUNT 101 PLANT IN SERVICE	December 2010	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	Thirteen Month Average	Adjustments	Adjusted Thirteen Month Average
369.10-Distribution Services-OH	77,038,360	77,045,313	77,049,246	77,049,311	77,064,428	77,065,483	77,401,263	77,418,703	77,197,307	76,875,902	76,838,037	76,684,533	76,536,244	77,020,318		
369.20-Distribution Services-UG	188,830,884	188,923,260	188,981,662	189,073,515	189,177,038	189,194,271	191,142,647	191,150,907	190,778,535	189,184,550	189,255,448	188,586,550	188,634,447	189,454,901		
370-Distribution Meters	84,844,966	84,844,966	84,844,966	84,844,966	84,844,966	84,844,966	84,844,966	84,844,966	84,844,966	84,844,966	84,844,966	84,844,966	84,845,317	84,844,993		
370.1-Distribution Meters - Old	17,007,087	17,007,087	17,007,087	17,007,087	17,007,087	17,007,087	17,007,087	17,007,087	17,007,087	17,007,087	17,007,087	17,007,087	17,007,087	17,007,087		
371.10-Dist Inst on Cust Prm-MN	19,790,789	19,790,789	19,790,789	19,790,789	19,790,789	19,790,789	19,790,789	19,790,789	19,790,789	19,790,789	19,790,789	19,790,789	19,790,789	19,790,789		
371.20-Dist Inst on Cust Prm-SD	1,634,677	1,634,677	1,634,677	1,634,677	1,634,677	1,634,677	1,634,677	1,634,677	1,634,677	1,634,677	1,634,677	1,634,677	1,634,677	1,634,677		
371.30-Dist Inst on Cust Prm-ND	1,279,708	1,279,708	1,279,708	1,279,708	1,279,708	1,279,708	1,279,708	1,279,708	1,279,708	1,279,708	1,279,708	1,279,708	1,279,708	1,279,708		
373-Dist Street Light & Sg Sys	51,105,023	51,176,702	51,222,987	51,379,489	51,705,188	52,072,413	52,237,841	52,395,989	52,429,486	52,460,614	52,520,946	52,458,621	52,478,945	51,972,634		
Distribution Plant	2,901,926,145	2,910,687,876	2,915,785,368	2,920,779,152	2,928,273,101	2,940,164,689	2,956,836,791	2,962,207,384	2,956,033,322	2,956,461,165	2,960,394,267	2,959,771,007	2,971,199,425	2,941,578,438		
Regulatory removal of saver switches	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)	(22,705,175)		
Total Distribution Plant	2,879,220,971	2,887,982,701	2,893,080,193	2,898,073,977	2,905,567,927	2,917,459,515	2,934,131,616	2,939,502,209	2,933,328,147	2,933,755,991	2,937,689,092	2,937,065,832	2,948,494,251	2,918,873,263		2,918,873,263
General Plant																
389.1-General Land Owned in Fee	4,346,474	4,346,474	4,346,474	4,346,474	4,346,474	4,346,474	4,346,474	4,346,474	4,346,474	4,346,474	4,346,474	4,346,474	4,346,474	4,346,474		
389.2-General Land Rights	665	665	665	665	665	665	665	665	665	665	665	665	665	665		
390-Genl Structures & Improve	51,107,024	51,107,024	51,107,024	51,107,024	51,107,024	51,107,024	51,105,292	51,336,201	51,336,201	51,336,201	51,336,201	51,336,201	52,041,874	51,266,584		
391-General Office Furn & Eqp	23,476,837	23,476,837	23,476,837	23,476,837	23,476,837	23,476,837	23,476,837	23,479,482	21,402,159	21,402,159	21,402,159	21,477,283	21,477,283	22,690,645		
391.4-General Info Sys Computers	14,778,833	14,778,833	14,778,833	15,894,454	15,894,454	15,898,478	15,898,478	15,898,478	10,699,180	10,702,101	10,702,101	10,702,101	10,702,101	13,640,648		
392.10-General Transp Eq-Grp 1	197,389	197,389	197,389	197,389	197,389	197,389	283,699	283,699	283,699	329,832	329,832	329,832	359,769	260,361		
392.20-General Transp Eq-Grp 2-3	9,438,388	11,130,467	11,130,467	11,179,137	12,609,616	12,609,616	15,260,932	16,017,086	17,158,492	17,334,254	17,334,254	17,724,409	18,268,238	14,399,643		
392.30-General Transp Eq-Trailers	1,288,128	1,290,372	1,322,470	2,046,708	2,392,081	2,392,081	4,219,671	4,309,728	4,619,622	4,974,119	4,974,119	4,974,119	5,488,373	3,407,121		
392.40-General Transp Eq-Grp 4-8	25,189,930	25,189,930	25,297,586	25,297,586	26,333,539	26,333,539	27,584,279	28,088,492	35,486,327	36,025,313	36,025,313	36,538,972	37,364,311	30,058,086		
393-General Stores Equipment	1,771,241	1,771,241	1,771,241	1,771,241	1,771,241	1,771,241	1,771,241	1,771,241	1,064,181	1,064,181	1,064,181	1,064,181	1,072,748	1,499,954		
394-General Tools & Shop Equip	24,908,547	24,908,547	24,908,547	24,905,043	25,106,263	25,399,483	25,970,388	26,108,793	24,929,793	25,255,745	25,952,962	25,099,104	25,227,430	25,283,126		
394.1-General Tools & Shop Equip-MDR	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
395-General Laboratory Equip	3,744,581	3,744,581	3,744,581	3,744,581	3,744,581	3,744,581	3,744,581	3,744,581	2,402,598	2,402,598	2,402,598	2,402,598	2,402,598	3,228,434		
396-General Power Operated Eqp	4,303,475	4,308,190	4,714,828	5,270,047	5,581,812	5,581,812	11,429,978	14,437,244	17,968,506	18,138,614	18,138,614	18,440,300	18,234,822	11,272,942		
397-General Communication Eqp	1,430,112	1,430,112	1,430,112	1,468,493	1,571,619	1,628,677	1,628,677	1,628,677	4,128,285	4,348,635	4,348,635	4,348,635	4,348,635	2,596,331		
397.10-General Comm Eqp-Two Way	420,235	420,235	420,235	420,235	420,235	420,235	420,235	420,235	226,722	232,557	232,557	232,557	232,557	347,600		
397.20-General Comm Eqp-AES	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
397.30-General Comm Eqp-EMS	9,751,274	9,751,274	9,751,274	9,751,274	9,751,274	9,751,274	9,751,274	9,751,274	9,632,153	9,474,269	9,474,269	9,474,269	9,545,669	9,662,371		
398-General Miscellaneous Eqp	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,312,867	2,315,169	2,316,188	2,313,555		
Total General Plant	178,465,999	180,165,037	180,711,430	183,190,055	186,617,971	186,967,545	199,205,568	203,935,216	207,997,923	209,680,583	210,380,102	210,808,873	213,429,735	196,273,541		196,273,541
Total Electric Plant	9,975,061,192	9,972,191,114	9,990,708,717	10,076,312,957	10,117,792,179	10,159,210,846	10,196,685,162	10,215,049,069	10,218,678,940	10,220,276,691	10,269,963,672	10,380,366,121	10,406,646,795	10,169,149,497	397,462,000	10,566,611,497

ACCOUNT 102	December 2010	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	Total of Thirteen Monthly Balances	Thirteen Month Average
ELECTRIC PLANT PURCHASED OR SOLD															
NOT APPLICABLE															

ACCOUNT 103 - ELECTRIC PLANT EXPERIMENTAL UNCLASSIFIED	December 2010	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	Total of Thirteen Monthly Balances	Thirteen Month Average
NOT APPLICABLE															

ACCOUNT 104 PLANT LEASED TO OTHERS	December 2010	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	Thirteen Month Average
Transmission Plant														
355-Tran Poles & Fixtures	526,097	526,097	526,097	526,097	526,097	526,097	526,097	526,097	989,335	989,335	989,335	989,335	526,097	668,632
356-Tran OH Conductor & Device	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201
Total Transmission Plant	821,298	1,284,536	1,284,536	1,284,536	1,284,536	821,298	963,833							
Distribution Plant														
361-Distribution Str & Improve	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711
362-Distribution Station Equip	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858
Total Distribution Plant	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570									
Total Electric Plant	2,729,868	3,193,105	3,193,105	3,193,105	3,193,105	2,729,868	2,872,402							

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ACCOUNT 105 PLANT HELD FOR FUTURE USE	December 2010	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	Thirteen Month Average
Electric Steam Production Plant														
314-Steam Prod Turbogen Units	0	0	0	0	0	0	0	0	0	0	0	0	15,390,080	1,183,852
315-Steam Prod Acc Elec Eqp	0	0	0	0	0	0	0	0	0	0	0	0	7,588,143	583,703
Total Steam Production Plant	0	0	0	22,978,223	1,767,556									
Distribution Plant														
360.1-Dist Land Owned in Fee	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018
365-Dist OH Conductor & Device	21,298	21,298	21,298	21,298	21,298	21,298	21,298	21,298	21,298	21,298	21,298	21,298	21,298	21,298
366-Dist Underground Conduit	138,271	138,271	138,271	138,271	138,271	138,271	138,271	138,271	138,271	138,271	138,271	138,271	138,271	138,271
367-Dist UG Conductor & Device	423,011	423,011	423,011	430,670	430,670	430,670	423,011	423,011	423,011	423,011	423,011	423,011	423,011	424,778
Total Distribution Plant	659,597	659,597	659,597	667,257	667,257	667,257	659,597	659,597	659,597	659,597	659,597	659,597	659,597	661,365
Regulatory removal of HFU	(659,597)	(659,597)	(659,597)	(667,257)	(667,257)	(667,257)	(659,597)	(659,597)	(659,597)	(659,597)	(659,597)	(659,597)	(659,597)	(661,365)
Total Distribution Plant	0	0	0	0	0									
Total Electric Plant	0	0	0	22,978,223	1,767,556									

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ACCOUNT 106 COMPLETED NOT CLASSIFIED	December 2010	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	Thirteen Month Average
Intangible Plant														
302-Intg Franchises & Consents	30,676,456	30,673,986	30,675,619	30,697,642	30,697,642	30,696,631	58,010,289	58,017,659	58,019,509	58,031,855	58,032,028	44,272,038	44,992,751	43,345,700
303-4-Intg Misc Computr Software	0	0	0	0	0	0	376,645	386,264	2,999,732	4,120,525	6,273,038	5,274,049	5,273,477	1,900,287
Total Intangible Plant	30,676,456	30,673,986	30,675,619	30,697,642	30,697,642	30,696,631	58,386,935	58,403,923	61,019,241	62,152,380	64,305,066	49,546,086	50,266,228	45,245,987
Steam Production														
310.1-Steam Prod Land Own in Fee	68,302	68,302	68,302	68,302	0	0	0	0	0	0	426,487	427,380	489,635	124,362
310.2-Steam Prod Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311-Steam Prod Str & Improve	12,527,653	13,592,392	12,138,764	9,646,990	6,989,623	5,064,024	4,814,373	5,743,411	9,884,654	9,976,224	10,057,875	8,296,552	10,584,361	9,178,223
312-Steam Prod Boiler Plant Eq	46,093,597	46,249,815	44,155,644	38,627,898	35,167,264	24,770,262	26,139,332	32,243,951	32,826,900	34,249,092	32,552,255	17,634,080	22,783,200	33,345,638
314-Steam Prod Turbogogen Units	2,306,844	2,307,583	4,265,961	3,652,538	1,588,636	874,405	868,532	1,251,664	5,526,750	5,653,306	5,728,106	5,103,764	5,348,037	3,421,241
315-Steam Prod Acc Elec Eq	14,489,556	14,492,008	14,400,850	549,362	412,038	144,037	144,132	144,132	144,132	183,510	214,161	2,792,449	3,332,841	3,957,170
316-Steam Prod Misc Pwr Plt Eq	1,959,088	2,154,359	2,155,662	1,505,942	297,871	857,521	846,160	863,084	1,609,004	1,634,319	1,644,190	784,769	3,456,665	1,520,663
Steam Production	77,445,041	78,864,460	77,185,173	54,051,032	44,455,432	31,710,248	32,812,529	40,246,243	49,991,440	51,696,452	50,623,073	35,038,993	45,994,739	51,547,297
Nuclear Production														
320.1-Nuc Prod Land Own in Fee	0	0	0	0	0	0	0	0	0	0	0	0	0	0
320.2-Nuclear Prod Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
321-Nuclear Prod Str & Improve	7,695,936	7,944,284	8,089,613	6,932,692	18,036,547	20,426,104	15,329,631	29,158,486	33,231,295	33,650,243	33,872,536	33,613,189	44,900,228	22,529,291
322-Nuc Prod Reactor Plt Eq	53,349,785	56,187,068	56,477,454	51,020,183	44,033,357	51,267,630	56,685,051	57,531,651	58,364,965	80,596,554	45,445,724	29,746,949	47,918,725	52,971,161
323-Nuc Prod Turbogogen Units	7,566,926	7,567,210	6,987,953	6,775,010	4,287,474	138,483,030	142,382,043	146,376,730	155,585,201	173,032,357	180,204,907	149,439,949	153,121,591	97,831,568
324-Nuclear Prod Acc Elec Eq	3,572,228	3,663,207	3,664,130	3,112,600	1,485,555	36,996,498	38,098,876	39,942,388	43,579,791	40,650,423	40,946,588	39,205,662	42,369,846	25,245,241
325-Nuc Prod Misc Pwr Plt Eq	10,239,700	10,237,642	10,235,618	8,641,836	12,565,466	10,484,826	10,468,503	10,557,813	10,566,698	10,748,071	10,771,493	5,818,554	8,038,858	9,951,937
Total Nuclear Production	82,424,575	85,599,231	85,454,768	76,482,323	80,408,399	257,658,088	262,964,104	283,567,069	301,327,950	338,677,648	311,241,248	257,824,402	296,349,248	209,229,158
Hydro Production														
330.1-Hydro Prod Land Own in Fee	0	0	0	0	0	0	0	0	0	0	0	0	0	0
330.12-Hydro Prod Land Rts-Amort	0	0	0	0	0	0	0	0	0	0	0	0	0	0
331-Hydro Prod Str & Improve	0	0	0	0	0	0	0	0	0	0	0	0	0	0
332-Hydro Prod Res, Dam & W Wy	297,490	297,490	297,490	0	0	0	0	0	0	0	0	0	0	68,652
333-Hydro Prod Wat Whl, Tl & G	3,522,715	3,522,715	3,522,715	3,522,715	1,689,118	0	0	0	0	0	0	67,725	1,998,021	1,372,748
334-Hydro Prod Access Elec Eq	29,486	29,486	29,486	29,486	0	0	0	0	0	0	0	0	0	9,073
335-Hydro Prod Misc Pwr Plt Eq	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Hydro Production	3,849,692	3,849,692	3,849,692	3,552,202	1,689,118	0	0	0	0	0	0	67,725	1,998,021	1,450,472
Other Production														
340.1-Other Prod Land Own in Fee	181,258	181,258	181,258	0	0	0	0	0	0	0	0	0	0	41,829
340.2-Other Prod Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340.45-Other Prod Generator-Wind	1,678,031	1,678,031	3,879,422	3,884,915	3,885,338	3,885,338	3,885,338	3,884,834	3,884,834	3,884,834	3,884,834	3,884,834	3,884,834	3,545,032
341-Other Prod Str & Improve	637,169	683,345	683,345	587,258	142,711	278	278	278	32,135	32,112	31,758	1,442,986	1,442,986	372,751
341.45-Other Prod Str & Improve-Wind	40,765,181	23,245,393	20,908,247	20,740,898	16,869,934	17,366,902	17,368,932	17,284,049	17,253,811	17,310,918	17,001,938	3,467,452	3,738,287	17,947,842
342-Other Prod Fuel Hldr & Acc	285,430	325,643	131,982	483,079	435,802	423,147	423,147	423,147	425,134	425,164	425,164	0	0	328,255
342.1-Other Prod Fuel Hldr & Acc-Wind	4,123,924	4,124,485	4,124,485	4,131,669	4,168,109	4,168,109	4,181,452	4,193,572	4,193,572	4,193,544	4,193,544	4,193,544	4,228,902	4,170,686
344-Other Prod Generators	3,546,833	3,532,167	3,532,167	3,439,005	1,882,137	3,054,606	3,054,606	3,054,606	3,054,661	3,438,755	3,438,755	292,355	2,011,393	2,110,393
344.10-Other Prod Generators-CIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
344.45-Other Prod Generators-Wind	439,911,099	457,478,101	457,478,101	457,687,833	461,754,679	462,399,942	463,035,448	463,231,966	463,287,503	463,286,920	465,144,520	465,142,674	465,182,491	460,386,252
345-Other Prod Access Elec Eq	1,689,329	1,694,809	1,694,749	1,584,750	1,079,425	698,470	697,286	694,638	704,499	705,386	739,125	148,184	153,349	944,923
345.45-Other Prod Access Elec Eq-Wind	29,661,156	29,661,156	29,661,156	29,661,156	29,674,219	29,674,219	29,674,219	29,674,219	29,674,219	29,674,219	29,674,219	29,674,219	29,674,219	29,674,199
346-Other Prod Misc Pwr Plt Eq	1,878,175	1,878,175	1,941,581	1,828,181	1,802,063	1,802,063	1,801,090	1,801,090	1,801,090	1,801,090	1,872,411	1,236,215	1,281,642	1,748,143
346.45-Other Prod Misc Pwr Plt Eq-Wind	627,971	627,971	627,971	627,971	627,971	627,971	627,971	627,971	627,971	627,971	627,971	0	0	491,178
Total Other Production	524,985,555	525,110,533	524,846,346	524,592,419	522,304,401	522,876,335	524,684,471	524,805,653	524,874,134	525,315,618	526,969,314	509,416,434	509,879,066	522,358,483
Total Production Plant														
Transmission Plant														
350.1-Tran Land Owned in Fee	3,085,582	3,103,706	3,104,210	3,104,615	3,105,205	3,105,535	3,160,051	3,160,051	3,170,248	3,347,667	3,347,677	4,260,284	4,502,627	3,350,574
350.2-Transmission Land Rights	761,015	479,641	480,135	417,710	433,547	433,547	265,027	96,635	36,091	36,091	37,180	861,600	4,884,604	709,448
350.11-Tran Fee Land-Prod	0	0	0	0	0	0	0	0	0	0	0	0	0	0
352-Transmission Str & Improve	144,242	144,289	135,813	133,825	125,754	499,389	494,563	488,717	489,968	635,041	518,012	518,062	667,832	384,270
352.10-Tran Str & Impr-Prod	0	0	0	0	0	0	0	0	0	0	0	0	0	0
352.45-Tran Str & Impr-Wind	1,934,191	1,936,737	1,937,092	1,937,228	1,937,252	1,937,262	1,937,290	1,937,346	1,937,364	1,937,364	1,937,368	60,931	60,931	1,648,335
353-Transmission Station Equip	62,382,642	61,928,744	59,542,443	60,643,835	63,575,640	67,937,615	77,405,127	77,112,492	75,892,778	81,085,245	81,843,005	84,195,109	102,251,642	73,522,794
353.10-Tran Station Equip-Prod	1,291,472	1,291,472	1,291,472	1,321,207	1,321,207	1,321,207	1,321,207	1,321,207	1,321,207	1,321,207	1,321,207	1,321,207	1,321,207	704,557
353.45-Tran Station Equip-Wind	4,181,648	4,237,336	4,250,349	9,076,631	9,076,344	9,076,344	9,081,577	9,083,200	9,084,006	9,084,026	9,084,200	7,603,439	7,603,446	7,732,403
354-Tran Towers & Fixtures	4,674,903	4,675,128	4,790,535	4,790,535	4,906,861	4,906,861	4,906,917	4,906,917	4,910,412	4,910,412	4,910,412	4,910,412	4,910,412	4,854,671
354.1-Tran Towers & Fixtures-Prod	0	0	0	0	0	0	0	0	0	0	0	0	0	0
354.45-Tran Towers & Fixtures-Wind	4,851,346	4,851,346	4,851,346	0	0	0	0	0	0	0	0	0	0	1,119,541
355-Tran Poles & Fixtures	59,363,824	58,169,261	59,015,751	31,820,463	32,645,750	33,345,872	35,830,985	36,638,434	35,105,257	35,942,351	57,637,244	59,801,177	69,623,439	46,533,831
355.10-Tran Poles & Fixtures-Prod	0	0	0	0	0	0	0	0	0	0	0	0	0	0
356-Tran OH Conductor & Device	22,133,489	22,118,807	21,642,477	11,535,011	10,133,289	9,779,607	10,376,397	10,356,459	9,868,509	9,989,429	24,299,850	26,710,862	27,591,274	16,656,574
356.1-Tran OH Conductor & Device - Prod	0	0	0	0	0	0	0	0	0	0	0	0	0	0
357-Tran Underground Conduit	0	0												

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Working Papers Showing Plant Accounts On Average For Test Period
 ELECTRIC PLANT ACCOUNTS

ACCOUNT 106 COMPLETED NOT CLASSIFIED	December 2010	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	Thirteen Month Average
362-Distribution Station Equip	15,298,007	15,189,504	15,289,127	15,568,238	15,922,263	16,346,469	18,509,247	29,824,494	31,545,579	37,293,717	37,615,050	42,768,075	44,300,179	25,805,381
362.10-Station Equip-Prod	0	0	0	0	0	0	0	0	0	0	0	0	0	0
364-Dist Poles, Towers & Fixts	15,295,457	14,196,489	13,775,173	14,077,682	13,490,112	12,294,501	14,498,478	14,464,649	16,155,868	16,693,559	17,386,153	17,889,042	17,099,632	15,178,215
365-Dist OH Conductor & Device	15,393,818	14,129,019	14,006,569	14,314,269	13,619,813	12,148,895	10,375,575	9,531,088	11,766,204	14,228,269	15,212,775	15,902,827	15,223,163	13,527,099
366-Dist Underground Conduit	21,361,387	20,818,750	21,752,459	22,240,087	24,789,479	22,817,132	25,842,704	25,446,598	26,374,941	27,053,328	27,367,533	27,697,945	26,850,662	24,647,154
367-Dist UG Conductor & Device	40,480,812	38,821,376	38,726,698	37,737,197	37,090,231	35,501,784	32,375,963	33,426,462	37,068,590	39,804,708	40,850,063	43,099,945	37,898,097	37,913,994
368-Dist Line Transformers	1,447,007	3,093,006	4,355,313	6,960,786	9,383,077	11,186,858	12,979,877	12,991,554	14,713,443	17,600,534	18,583,399	18,176,375	11,322,287	11,322,287
368.10-Dist Line Capacitors	725,552	624,282	568,791	616,544	524,006	548,039	499,814	423,357	474,476	539,585	549,534	593,990	558,999	557,459
369.10-Distribution Services-OH	455,308	517,316	591,651	674,925	760,206	864,975	647,279	727,209	819,599	920,071	1,021,440	1,101,653	1,251,260	796,376
369.20-Distribution Services-UG	1,860,530	1,789,302	1,848,704	1,537,592	1,362,294	1,561,938	(836,769)	(534,011)	(271,758)	56,728	333,789	698,771	1,029,258	802,798
370-Distribution Meters	13,399,281	13,589,946	13,930,828	14,231,571	14,352,529	14,621,935	14,924,817	15,176,056	15,464,183	15,786,822	15,978,871	16,527,189	16,608,793	14,968,679
370.1-Distribution Meters - Old	0	0	0	0	0	0	0	0	0	0	0	0	0	0
371.10-Dist Inst on Cust Prm-MN	19	19	19	19	19	19	19	19	19	19	19	19	19	19
371.20-Dist Inst on Cust Prm-SD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
371.30-Dist Inst on Cust Prm-ND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
373-Dist Street Light & Sg Sys	367,829	414,966	436,700	363,688	158,481	(126,101)	(156,729)	(187,320)	607,386	775,307	716,487	957,131	935,049	404,837
Distribution Plant	126,638,500	123,953,093	125,856,835	129,065,220	132,281,843	128,863,202	130,758,063	142,870,481	156,286,429	170,664,423	176,738,275	187,951,198	181,987,620	147,224,276
Regulatory removal of saver switches	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)
Total Distribution Plant	126,638,481	123,953,075	125,856,816	129,065,601	132,281,824	128,863,183	130,758,044	142,870,463	156,286,410	170,664,404	176,738,256	187,951,180	181,987,602	147,224,257
General Plant														
389.1-General Land Owned In Fee	91,782	91,782	91,782	91,782	91,782	91,782	91,782	91,782	91,782	91,782	91,782	91,782	91,782	91,782
389.2-General Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
390-Genl Structures & Improve	7,790,844	7,920,005	8,008,421	8,007,924	8,007,986	8,006,702	8,004,262	7,694,675	7,708,881	7,748,910	7,835,545	7,855,113	7,137,983	7,825,173
391-General Office Furn & Eqp	740,804	867,779	870,425	882,480	882,480	918,187	904,706	902,061	699,721	748,684	748,684	673,560	1,379,727	863,023
391.4-General Info Sys Computers	2,085,678	2,085,686	2,127,639	1,123,016	1,129,960	1,148,220	1,148,247	1,148,254	1,127,021	1,124,100	1,124,100	1,124,100	1,447,486	1,380,270
392.10-General Transp Eq-Grp 1	159,574	159,574	159,574	159,574	205,418	205,707	119,398	127,910	103,270	57,136	57,136	87,632	30,496	125,569
392.20-General Transp Eq-Grp 2-3	9,652,743	7,961,454	8,021,245	7,972,419	6,656,215	6,719,441	4,126,401	4,286,337	2,966,158	2,841,462	2,945,228	2,619,060	2,856,426	5,355,738
392.30-General Transp Eq-Trailers	4,000,727	4,030,458	4,006,428	3,653,174	3,324,104	3,333,771	1,652,533	1,922,490	1,681,940	1,440,352	1,753,599	1,815,043	1,723,162	2,641,368
392.40-General Transp Eq-Grp 4-8	12,092,667	12,559,430	12,733,975	12,900,793	11,887,112	12,004,386	10,228,515	10,740,645	3,657,946	3,156,318	5,023,092	5,235,681	4,427,113	8,972,744
393-General Stores Equipment	503,504	503,504	504,611	504,611	506,548	506,548	506,548	508,089	508,089	508,089	508,089	508,089	513,455	506,906
394-General Tools & Shop Equip	21,568,030	22,295,029	22,543,806	23,678,850	23,942,503	23,809,756	23,306,940	23,625,271	23,538,633	23,323,609	22,867,028	22,772,317	26,431,597	23,361,798
394.1-General Tools & Shop Equip-MDR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
395-General Laboratory Equip	890,560	890,560	887,566	922,911	922,911	922,911	957,407	957,407	957,407	957,407	957,407	962,412	1,402,898	968,443
396-General Power Operated Eqp	11,506,252	11,778,164	11,528,703	10,974,759	10,833,594	10,831,973	6,153,523	4,196,133	843,981	914,523	933,532	1,119,259	2,490,246	6,469,588
397-General Communication Eqp	8,417,381	8,456,866	8,495,436	8,561,219	8,515,265	8,467,346	8,467,591	8,467,798	8,347,956	8,347,994	8,347,994	8,364,423	8,415,136	8,436,339
397.10-General Comm Eqp-Two Way	19,682	19,682	19,682	19,682	19,682	19,682	19,682	19,682	19,682	19,682	19,682	19,682	19,682	19,682
397.20-General Comm Eqp-AES	4,147,753	4,185,798	4,187,995	4,188,308	4,626,013	4,637,791	4,652,529	4,655,362	4,657,657	4,687,844	4,704,219	4,944,638	4,962,953	4,556,836
397.30-General Comm Eqp-EMS	2,338,379	2,340,300	2,301,912	2,214,932	2,644,772	2,654,508	2,675,916	2,688,441	406,776	376,912	377,734	394,497	202,857	1,662,918
398-General Miscellaneous Eqp	455,829	458,198	458,198	459,217	459,217	459,217	459,217	466,626	466,626	476,358	476,532	477,816	477,816	465,451
Total General Plant	86,462,186	86,604,268	86,947,399	86,315,652	84,655,564	84,737,930	73,473,196	72,498,964	57,783,524	56,821,160	58,771,381	59,065,103	64,010,813	73,703,626
Total Electric Plant	1,097,286,339	1,097,591,712	1,095,857,435	1,029,537,929	1,023,751,926	1,197,830,201	1,236,853,114	1,275,248,486	1,300,231,649	1,361,713,079	1,382,355,926	1,298,011,440	1,383,235,763	1,213,808,077

ELECTRIC PLANT ACCOUNTS
 101 IN SERVICE AND 106 COMPLETED NOT CLASSIFIED

ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2010 BALANCE	MAJOR ADDITIONS AND RETIREMENTS			
						Construction Period		In Service Date	
						Beginning	Ending		
101 IN SERVICE AND 106 COMPLETED NOT CLASSIFIED									
Balance January 1, 2011						13,304,459,648			
Allen S King Gen Plant Main Plant	9,105,511	(707,058)	813,662			Oct-10	Sep-11	various	
Allen S King Generation Pt-MERP		(257,977)							
(1) Angus Anson Peaking Plant		(195,862)							
Bird Island Sub-Dist-MN			(455,195)						
Bird Island Sub-Tran-MN			455,195						
Black Dog Gen Plant Main Plant Bldg	8,183,970	(720,342)				Mar-10	Jan-12	various	
Black Dog Gen Pit Unit #5-New		(9,072,359)							
Centre Pointe Office Building		(643,744)							
Chestnut Service Center	1,514,763	(3,357,855)				Jan-11	Dec-11	Dec-11	
Chisago County Sub-Tran-MN	1,562,983	(292,680)				Sep-10	Dec-11	Feb-11	
Colvill Sub-Tran-MN	3,054,383					Dec-10		Mar-11	
(2) Computer Software-MN	25,844,189					Aug-09	Dec-11	various	
Douglas County Sub-Tran-MN	4,454,945					Dec-10		Oct-11	
Eden Prairie Sub-Dist-MN	2,975,677					May-10		May-11	
Eden Prairie Sub-Tran-MN	2,155,825					May-10		May-11	
Edina	6,317,823	(1,560,792)						various	
Edina Service Center		(286,514)							
Elec Prod-Other-MN-Nobles Wind	2,555,355					Sep-09		Dec-10	
Elm Creek Sub-Tran-MN	1,985,751					Mar-10		May-11	
Excelsior Sub-Dist-MN			221,344						
Excelsior Sub-Tran-MN			(221,344)						
Fargo-ND-Elec	2,141,497	(119,854)						various	
Fenton Sub-Tran-MN	4,536,199					Dec-10		Dec-11	
(2) Field Training Center	810,798					Dec-11	Dec-11	Dec-11	
Fifth Street Sub-Dist-MN	10,405,694					Dec-10		Jul-11	
(2) General Office Building	1,658,137	(12,453,857)						various	
(2) General Plant-MN	17,979,330	(13,075,409)	(1,521,855)					various	
(2) General Plant-ND	260,929							various	
Grand Forks-ND-Elec	1,588,902	(188,153)						various	
Hersheg Island Hydro Main Pit		(276,240)							
High Bridge Gen Pit Unit 4			708,194						
(2) Howard Lake Office (Leased)	3,098,259		(418,514)			Oct-10	Dec-11	Sep-11	
Indiana Sub-Dist-MN			(340,575)						
Inver Hills Gen Pit Main Plant									
Inver Hills Sub-Tran-MN	1,504,264					May-10		Sep-11	
Kelso Sub-Tran-MN	2,197,774					Oct-10		Jun-11	
Kimball Sub-Dist-MN		(211,780)							
(1) Lawrence Sub-Tran-SD	4,475,309					Oct-10		Jun-11	
(2) Licensed Vehicles-MN	15,056,793		(211,007)					various	
(1) Lincoln County Sub-Dist-SD	1,966,913	(349,657)	(205,016)			May-10		Jun-11	
(1) Louise Sub-Dist-SD	3,634,962		205,016			May-11		Jul-11	
(1) Louise Sub-Tran-SD	1,452,964					Jan-11		Jun-11	
Mankato	4,742,123	(886,433)						various	
(2) Mankato Service Center	544,944					Aug-10	Dec-11	Dec-11	
Maple Grove Material Complex	763,545	(1,402,533)						various	
Medical Arts Vault-Dist-MN	441,979							various	
Merriam Park Sub-Dist-MN	1,243,550					Aug-11		Sep-11	
Minnesota	24,911,801	(6,598,409)						various	
Minnesota Valley Sub-Tran-MN			(1,284,688)						
Minnetonka	4,805,444	(870,813)						various	
Minot	1,142,800							various	
(3) Monticello Gen Pit Main Plant	356,517,985	(5,237,880)				Feb-11		various	
Monticello Sub-Tran-MN	9,001,369							various	
Newport	4,925,157	(1,539,269)						various	
Newport Office & Service Center		(272,808)							
Nobles County Sub-Tran-MN			4,653,230						
North-Maple Grove	26,049,176		(1,367,236)					various	
Parkers Lake Sub-Tran-MN	2,748,660					Aug-10		Jun-11	
Paynesville Transmission Sub-Tran-MN	3,219,896					Oct-10		Jul-11	
Pike Lake Sub-Tran-MN	1,125,411					May-10		Oct-11	
Pipestone Sub-Tran-MN		(150,772)							
(3) Prairie Island Gen Pit Main Plant	168,445,484	(4,225,039)	1,542,812					various	
Prairie Island Gen Pit Training Ctr		(120,238)							
Prairie Island Pit Dry Strge Casks	4,799,585					Oct-07	Apr-11	Dec-10	
Prairie Island Sub-Tran-MN	1,902,930					Jan-11		Aug-11	
Quarry Sub-Tran-MN	10,141,052					Jun-10		Dec-11	
Red Wing Gen Pit Main Plant Bldg	2,570,978	(1,967,564)				Jun-11	Dec-11	Sep-11	
(2) Red Wing Service Center	561,687					Jun-11	Dec-11	Sep-11	
(2) Rice St East Parking Lot	269,430					Nov-10	Oct-11	Sep-11	
(2) Rice St Service Center	492,077	(659,550)				Sep-10	Jan-11	Jan-11	
Rosseau County Sub-Tran-MN	1,768,086					Sep-10		May-11	
Sherburne Co Gen Pit #1-#2	6,916,731	(4,551,828)				Jan-11	Dec-11	Aug-11	
Sherburne Co Gen Pit #3	18,078,593	(1,304,361)	211,007					various	
Sherburne County Sub-Tran-MN	3,942,624	(187,867)							
Showwood Service Center									
Sibley Park Sub-Dist-MN	1,546,980					Jan-09		Aug-11	
Sioux Falls Service Center	2,193,642	(132,843)				Oct-10	Dec-11	Dec-11	
Sioux Falls-MN-Elec	303,987							various	
(1) Sioux Falls-SD-Elec	6,175,340	(652,324)							
Southtown Sub-Tran-MN	1,210,921					Aug-10		Oct-11	
(1) Split Rock Sub-Tran-SD	3,039,317					Aug-10		Aug-11	
St Cloud	4,333,195	(847,025)						various	
(2) St Cloud Office & Service Center	327,272	(168,975)				Aug-10	Jan-11	Jan-11	
St Paul	15,807,747	(4,677,587)						various	
Station Equipment in Reserve Maple Grove-Sub-Tran-MN	3,412,437		1,284,688			Mar-11		Dec-11	
Station Transformer in Reserve Maple Grove-Dist-MN	1,869,805	(434,980)				Sep-10		Dec-11	
Station Transformer in Reserve White Bear Lake-Dist-MN			(1,542,812)						
Tanners Lake Sub-Dist-MN			418,514						
TL MN 0517-34.5 KV Buffalo Ridge-Charlie (Br322)	8,796,475	(1,569,189)				Jul-11		Oct-11	
TL MN 0518-34.5 KV Buffalo Ridge-Bravo (Br323)	2,292,976					Jul-11		Oct-11	
TL MN 0519-34.5 KV Buffalo Ridge-Alpha-Zulu (Br321)		(1,795,828)							
TL MN 0520-34.5 KV Buffalo Ridge-Delta-Echo (Br311)	5,878,466	(1,939,129)				Jul-11		Oct-11	
TL MN 0521-34.5 KV Buffalo Ridge-Foxtrot (Br312)	1,574,806	(1,775,127)				Jul-11		Oct-11	
TL MN 0745-69 KV Wilmarth-Cleveland-Arlington	1,109,227					Jan-11		Jun-11	
TL MN 0726-69 KV Pipestone-South Ridge-Rock River-Tracy	1,172,234					Dec-10		Dec-11	
TL MN 0736-69 KV Lawrence Creek-Scandia-Birch-Arden Hills (Tap Lind Road & Wilsc)		(185,347)							
TL MN 0824-115 KV Paynesville-St. Cloud	24,989,031	(140,071)				Jul-11		Sep-11	
TL MN 0825-115 KV MN Valley-Lyon Co-Lake Yankton-Pipestone						Mar-09		Feb-11	
TL MN 0846-115 KV High Bridge-Dayton Bluff	1,657,445								
TL MN 0857-115 KV Black Dog-Westgate		(170,291)							
TL MN 0868-115 KV St Cloud-MP Interconnection (Little Falls)	1,276,410					Dec-10		Jun-11	
TL MN 0876-115 KV Minnesota Valley-Franklin		(261,688)							
TL MN 0954-345 KV Quarry-Alexandria Switching Station	2,809,330					Dec-10		Jun-11	
TL MN 0973-345 KV Monticello-Quarry	10,197,229					Jul-10		Dec-11	
TL MN 5304-161 KV Lakelield Junction-Fox Lake		(19,706,944)	(19,706,944)						
TL MN 5305-161 KV Lawrence Creek-St. Croix River (SCF)	9,804,784					Aug-09		May-11	
TL MN 5509-115 KV Granite City-St Regis		(463,238)							
TL MN 5512-115 KV Koch Refinery (CPA)		(269,464)							
TL MN 5516-115 KV Westgate-Scott County	2,094,206					May-10		Apr-11	
TL MN Nobles County Wind Transmission Line			(4,653,230)						
TL ND 0912-230 KV Drayton-Mariotba Hydro Interconnect (Letell)	1,342,816					Nov-10		Nov-11	
(1) TL SD 0729-69 KV Lawrence-Carton-Centerville (Inc. Tap to Line	1,158,628					Aug-09	Mar-12	May-11	
West Gate Sub-Tran-MN	1,427,395					Jan-11		Apr-11	
West Waconia Sub-Dist-MN	2,131,272		858,276			Jun-10		Nov-11	
West Waconia Sub-Tran-MN	1,429,148		(858,276)			Jun-10		Nov-11	
White Bear	7,398,788	(1,482,270)						various	
White Bear Lake Service Center		(128,492)							
Williams Bros Pipeline Sub-Dist-MN			261,019						
Wilmarth Gen Pit Main Plant Bldg		(992,123)							
Wilmarth Sub-Tran-MN		(106,603)							
Winona	1,298,370							various	
Xcel Corporate Office (LSD)		(1,692,906)							
Total Major Projects	936,612,473	(117,128,499)	(20,178,627)	-					
Total Minor Projects	63,964,487	17,252,846	16,105	2,870					
2011 Totals	1,000,576,960	(99,875,653)	(20,162,522)	2,870	880,541,655				
Total Electric and Common Plant					880,541,655				

(1) Indicates a project in Sioux Falls Division
 (2) Indicates a project classified to Common Utility
 (3) Account 106, Electric Completed Not classified at Year End 2010

NOTE: The following notation applies to all projects not otherwise footnoted:
 The Major Projects were determined by the following criteria:

Production Plant	\$2,000,000
Transmission Plant	\$1,000,000
Distribution Plant (Sioux Falls Division)	\$250,000
General Plant	\$250,000
Common Plant	\$250,000
Major Retirements	\$100,000

ELECTRIC PLANT ACCOUNTS
 101 IN SERVICE AND 106 COMPLETED NOT CLASSIFIED

ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2009 BALANCE	MAJOR ADDITIONS AND RETIREMENTS		
						Construction Period		In Service Date
						Beginning	Ending	
Balance January 1, 2010					12,310,128,958			
Alton Sub-Dist-MN		(632,806)						
Allen S King Gen Pit Main Plant	9,876,559	(662,373)				Jan-09	Mar-11	Dec-10
Allen S King Generation Pit-MERP	2,451,162							various
Allen S King Sub-Tran-MN	2,110,777					Aug-09		Jun-10
Black Dog Gen Plant - Main Plant Bldg	4,495,944					Mar-10		Jul-10
Black Dog Gen Pit Unit #5-New	2,620,122					Aug-10		Oct-10
Breezy Point Tower, Pequot Lakes, MN	1,692,909					Sep-09	Mar-11	Nov-10
Burnside Sub-Dist-MN	2,857,471		185,598			Feb-06		Oct-10
(2) Centre Pointe Office Building	279,715					Jul-10	Dec-10	Aug-10
Chestnut Services Center	387,399					Jul-10	Dec-10	Sep-10
Chisago County Sub-Tran-MN	1,387,044	(336,590)				Oct-10		Dec-10
Cold Spring Sub-Dist-MN		(250,005)						Dec-10
(2) Computer Software-MN	17,250,382							Dec-10
Dodge Center Sub-Dist-MN			(185,598)					various
Edina	6,110,941	(4,592,977)						Sep-10
Elec Prod-Other-MN-Nobles Wind	512,643,437					Sep-09		Dec-10
Fargo-MN-Elec	353,370							various
Fargo-ND-Elec	777,891	(197,626)	280,074					various
Fenton Sub-Tran-MN		(190,138)						various
Forbes Sub-500KV Emergency Matl-Tran-MN	4,128,816					Feb-07		Apr-10
Forbes Sub-Tran-MN	1,011,009					Dec-09		Jan-10
Forest Sub-Dist-MN		(308,984)						various
Fort Ridgely Sub-Tran-MN	1,448,751					Jun-09	Mar-11	Jun-10
(2) General Office Building	2,953,299					Sep-09	Dec-10	various
(2) General Plant-MN	32,672,074							various
(2) General Plant-ND	430,908							various
(1) General Plant-SD	993,089							various
Grand Forks-ND-Elec	1,678,757	(142,239)	(280,074)					various
Granite City Sub-Tran-MN		(341,209)	712,775					various
Hennepin Island Hydro Main Pit	2,370,569					Jan-10	Dec-10	Jun-10
High Bridge Gen Pit Main Plant Bldg		579,062	(579,062)					various
High Bridge Generation Pit-MERP			579,062					various
Koch Refinery Sub-Dist-MN			(712,775)					various
Kohlman Lake Sub-Dist-MN			4,603,920					various
Kohlman Lake Sub-Tran-MN		(113,024)	(4,729,107)					various
Lake Pulaski Sub-Tran-MN		(417,810)	228,680					various
Lake Yankton Sub-Tran-MN		(104,121)						various
Lawrence Creek Sub-Dist-MN	1,592,909					Jun-09		Sep-10
Lawrence Creek Sub-Tran-MN	10,545,733					Jun-09		various
(2) Licensed Vehicles-MN	24,331,095							various
(1) Lincoln County Sub-Dist-SD	1,239,192					Mar-10	Feb-11	May-10
(1) Lincoln County Sub-Tran-SD			366,771					various
Lindstrom Sub-Dist-MN	2,563,235					Jun-09		Jul-10
Lindstrom Sub-Tran-MN	1,166,646					Jun-09		various
Mankato	4,185,906	(659,499)						various
Maple Grove Material Complex	277,886					Jul-09	Dec-10	Oct-10
Minneapolis	18,972,345	(2,599,801)						various
Minnesota Valley Sub-Tran-MN	1,012,269					Dec-09		Dec-10
Mninetonka	4,240,625	(646,204)						various
Mincot	525,247	(135,138)						various
(3) Monticello Gen Pit Main Plant	22,992,682	(9,944,792)						various
Newport	4,717,237	(858,613)	(259,253)			Sep-08		Dec-10
Nobles County Collector #1 Sub-Tran-MN	4,649,034		3,127,996			Aug-10		various
Nobles County Sub-Tran-MN	2,865,410							various
North-Maple Grove	21,020,398	(636,701)						various
Oakland Sub-Dist-MN		(304,178)						various
Paynesville Transmission Sub-Tran-MN		(158,977)						various
(3) Prairie Island Gen Pit Main Plant	131,612,536	(104,371)				Sep-07		May-10
Prairie Island Pit Dry Stige Casks	18,565,287					Oct-07		Dec-10
Quincy Sub-Tran-MN	2,355,078					Jul-10		Dec-10
Quincy Sub-Dist-MN		(295,000)						various
Red Rock Sub-Tran-MN		(523,170)						various
Red Wing Gen Pit Main Plant Bldg	3,261,689					Nov-09	Apr-10	Feb-10
Rice St Service Center	662,108							various
Riverside Gen Main Plant			(1,164,893)					various
Riverside Generation Pit-MERP	4,255,599	(37,274,570)	1,164,893			Jun-09	Jul-10	Jun-10
Riverside Sub-Dist-MN			(191,277)					various
Riverside Sub-Tran-MN			191,277					various
Rock County Sub-Tran-MN			(342,915)					various
Rondo Sub-Dist-MN		(196,534)						various
Roseau County Sub-Tran-MN	1,855,100					Nov-09	Apr-11	Jul-10
Sherburne Co Gen Pit #1-#2	22,688,955					Sep-07	Aug-10	Apr-10
Sherburne Co Gen Pit #3	3,834,545							various
Sherburne County Sub-Tran-MN		(695,622)						various
Sioux Falls-MN-Elec	283,732							various
(1) Sioux Falls-SD-Elec	5,962,648	(1,342,645)						various
South Bend Sub-Tran-MN	5,465,064		131,129			Dec-09	Dec-10	Apr-10
South Ridge Sub-Dist-MN			318,385					various
(1) South Sioux Falls Sub-Dist-SD			342,915					various
(1) Split Rock Sub-Tran-SD								various
St Cloud	4,455,698	(576,613)						various
St Johns Sub-Dist-MN			230,656					various
St Paul	21,192,200	(2,042,718)	259,253					various
Station Equipment in Reserve Maple Grove-Sub-Tran-MN	2,725,958					Sep-10	Mar-11	Sep-10
Station Transformer in Reserve Maple Grove-Dist-MN								(972,983)
TL MN 0703-69 KV Yankee Doodle-Northfield (Tap Lake Marion)			(713,018)					various
TL MN 0713-69 KV Wilmarth-Eastwood-Sibley Park-Line 0714			(100,582)					various
TL MN 0719-69 KV Winthrop-Sleepy Eye-Franklin	1,071,048					Sep-08		Jun-10
TL MN 0729-69 KV Pipestone-South Ridge-Rock River-Tracy		(163,248)						various
TL MN 0754-69 KV Maple Lake (GRE)-GRE Connection (Becker-Elk River)	5,483,509					May-07	Jun-10	Feb-10
TL MN 0760-69 KV Red Wing-Wabasha	2,972,895					Oct-10		Dec-10
TL MN 0806-115 KV Aldrich-St Louis Park		(233,309)						various
TL MN 0824-115 KV Paynesville-St. Cloud	1,686,563					Jan-10	Oct-10	May-10
TL MN 0830-115 KV Black Dog-Inver Grove	1,248,651					Nov-09	Sep-10	Apr-10
TL MN 0838-115 KV Red Rock-Oakdale		(121,769)						various
TL MN 0868-115 KV St Cloud-MP Interconnection (Little Falls)	3,996,794	(144,209)				Jan-10	Sep-10	May-10
TL MN 0885-115 KV Arden Hills-Kohlman Lake	2,992,188					Nov-09		Dec-10
TL MN 0902-230 KV Red Rock-GRE (Rush City)-MPL Interconnect			(1,255,133)					various
TL MN 0921-230 KV Red Rock-Line 0902 Connection (Hwy 36)			1,255,133					various
TL MN 0953-345 KV Split Rock-Lakefield Junction (Future)	6,591,974					Sep-09	Apr-10	Jan-10
TL MN 0976-345 KV Parkers Lake-Prairie Island		(365,876)						various
TL MN 0982-345 KV Blue Lake-Wilmarth-Lakefield Junction		(172,750)						various
TL MN 0992-345 KV Sherburne County-Coon Creek		(215,103)						various
TL MN 5300-161 KV Wilmarth-Alliant Interconnection (Winnepago)		(159,424)	(210,391)					various
TL MN 5506-115 KV West Coon Rapids-Cooked Lake-Champlin								various
TL MN 5525-115 KV Rogers Lake-Lone Oak #1-Yankee Doodle (GRE)	1,011,795					Nov-09	Oct-10	May-10
TL MN 5548-115KV-Fort Ridgely-West New Ulm	6,401,833					Sep-08		Dec-10
TL MN 5549-115KV-Wilm-Sibond-Hngny Hlhw (GRE)-GRE Intrcon	4,159,748		210,391			Jan-09	Sep-10	Apr-10
TL MN 5550-115KV-Chisago City-Lindstrom-Lawrence Creek	8,502,125					Sep-09	Mar-11	Jun-10
TL MN 5702-500 KV Forbes-Manitoba Hydro Interconnection	4,674,903	(2,698,226)				Jul-07		Oct-10
TL MN 5703-500 KV Chisago County-GRE Interconnection		(800,583)						various
TL MN Nobles County Wind Transmission Line	4,851,346					Sep-09	Mar-11	Nov-10
Waseca Sub-Dist-MN		(120,490)	(101,450)					various
West Faribault Sub-Dist-MN			165,278					various
West Faribault Sub-Tran-MN			(146,373)					various
West New Ulm Sub-Tran-MN	5,439,232					Jan-09		Oct-10
Wilmarth Sub-Tran-MN		(103,457)						various
White Bear	6,569,993	(1,160,258)						various
Wilson Sub-Dist-MN		(808,117)						various
Wilson Sub-Tran-MN		(140,833)						various
Winona	1,311,806	(252,188)						various
Yellow Medicine Sub-Dist-MN			(318,385)					various
Total Major Projects	1,038,022,845	(75,179,425)	3,130,566	-				
Total Minor Projects	31,534,819	(3,106,665)	(71,449)					
2010 Totals	1,069,557,664	(78,286,091)	3,059,117	-	994,330,690			
Total Electric and Common Plant					13,304,459,648			

(1) Indicates a project in Sioux Falls Divisor
 (2) Indicates a project classified to Common Utility
 (3) Account 106, Electric Completed Not classified at Year End 2006

NOTE: The following notation applies to all projects not otherwise footnote
 The Major Projects were determined by the following criteria

Production Plant	\$2,000,000
Transmission Plant	\$1,000,000
Distribution Plant (Sioux Falls Division)	\$250,000
General Plant	\$250,000
Common Plant	\$250,000
Major Retirements	\$100,000

ELECTRIC PLANT ACCOUNTS
101 IN SERVICE AND 106 COMPLETED NOT CLASSIFIED

ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2008 BALANCE	MAJOR ADDITIONS AND RETIREMENTS		
						Construction Period		In Service Date
						Beginning	Ending	
Balance January 1, 2009					11,590,727.997			
11 N 7th St Vault-Dist-MN			172,401					
54 S 4th St Vault-Dist-MN	288,751					Jul-08		Feb-09
6th E of St Peter Vault-Dist-MN		(115,423)						
Allen S King Gen Pit Main Plant	8,567,150	(2,391,368)				Apr-08	Aug-09	May-09
Allen S King Sub-Tran-MN	2,897,205	(704,725)						
(1) Angus Anson Peaking Plant		(902,979)				Jan-09	Dec-09	Dec-09
Annandale Sub-Tran-MN			118,912					
Black Gen Pit UNIT #2		(232,849)						
Black Dog Gen Plant Main Plant Bldg	2,338,339	(248,899)						various
Blue Lake Sub-Tran-MN	618,294	(479,965)				Nov-08	Nov-09	Sep-09
(1) Brookings County Sub-Tran-SD	9,767,390					Aug-09	Aug-10	Dec-09
(2) Centre Pointe Office Building	225,449							various
Chanarambie Sub-Tran-MN	5,033,475					Dec-08	Aug-09	Jan-09
(1) Cherry Creek Sub-Dist-SD	426,469					Oct-08	Aug-10	Oct-09
Chestnut Service Center		(2,286,568)						
Chisago County Sub-Tran-MN	4,394,006							various
Colvill Sub-Tran-MN	1,390,978					Sep-09	Dec-10	Nov-09
(2) Computer Software-MN	11,745,295							various
Crooked Lake Sub-Dist-MN			(519,181)					
Crooked Lake Sub-Tran-MN			519,181					
Dodge Center Sub-Dist-MN	1,799,546					Jan-09	Dec-09	Jul-09
Eastwood Sub-Dist-MN			(268,695)					
Eastwood Sub-Tran-MN	769,720					Oct-08	Aug-09	Mar-09
Edina	6,657,872	(1,134,111)						various
Edina Service Center		(133,410)						
Electric Meter Center		(100,473)						
Fargo-MN-Elec	226,848							various
Fargo-ND-Elec	920,285	(1,104,596)						various
Fenton Sub-Tran-MN	1,948,407					Jan-09	Sep-09	May-09
Fridson Sub-Tran-MN	1,982,669					Jun-09	Jul-10	Nov-09
Forbes Sub-Tran-MN		(490,599)						
(2) General Office Building	7,539,474	(1,880,175)						various
(2) General Plant-MN	20,444,420	(628,818)	2,269,022					various
(1) General Plant-SD	623,510							various
Grand Forks-ND-Elec	830,010	(117,110)						various
Grove Lake Sub-Tran-MN	2,387,674					Oct-08	Feb-10	Oct-09
Hennepin Island Hydro Main Pit	1,398,845					Jan-08	Jun-10	Dec-09
High Bridge Generation Pit-MERP	16,554,390							various
High Bridge Sub-Tran-MN		(773,837)	152,630					
Inver Hills Gen Pit Main Plant	1,075,945	(149,028)						May-09
Inver Hills Sub-Tran-MN	1,097,107		(152,630)					Jun-10
Kohlman Lake Sub-Tran-MN	7,060,625	(574,072)				May-09	Dec-09	May-09
Lake Palaski Sub-Tran-MN	1,926,921					Jan-09	Jan-10	Sep-09
Lake Yankton Sub-Tran-MN	1,383,602					Jan-09	Dec-09	Jul-09
(1) Lawrence Sub-Tran-SD		(195,209)						
(2) Licensed Vehicles-MN	4,378,357	(327,144)	(237,092)					various
Mankato	6,196,712							various
Maple Grove Construction Warehouse		(142,679)						
Maple Grove Material Complex		(790,985)						
(2) Marquette Plaza	311,031							various
Mayhew Lake Dist Sub-Dist-MN			(561,389)					
Mayhew Lake Sub-Tran-MN			561,389					
Merriam Park Sub-Dist-MN	2,271,164					May-07	Mar-10	Nov-09
Minneapolis	60,306,202	(6,203,424)	(172,401)					various
Minnetonka	4,410,015	(723,077)						various
Mincot	522,278							various
(3) Monticello Gen Pit Main Plant	162,862,764	(216,850)	(1,213,854)					various
Monticello Gen Pit Dry Strge Casks			(188,428)					
Newport	5,723,971	(700,806)						various
(2) Newport Office & Service Center	1,970,553	(285,400)				Jul-09	Dec-09	Dec-09
Nobles County Sub-Tran-MN	9,128,699					Sep-08		Jul-09
North-Maple Grove		(680,461)						
Oakdale Sub-Dist-MN			(356,221)					
Oakdale Sub-Tran-MN			356,221					
Paynesville Transmission Sub-Dist-MN	2,503,222					Mar-07	Jan-10	Apr-09
Pipestone Sub-Tran-MN			314,098					
(3) Prairie Island Gen Pit Main Plant	78,523,969	(2,285,830)						various
Prairie Island Pit Dry Strge Casks	4,637,102							various
Red Rock Sub-Tran-MN	2,465,148	(126,330)				Oct-08	Jun-10	Dec-09
Red Wing Gen Pit Main Plant Bldg	1,626,339	(586,047)						various
(2) Rice St Service Center	375,374	(262,370)				Oct-08	Mar-09	Jan-09
Riverside Construction Warehouse		(131,450)						
Riverside Gen Main Plant	1,580,796	(38,561,269)	(38,994,837)			Feb-09	Mar-10	Nov-09
Riverside Gen Pit Unit #7	1,022,350	(46,831,294)	(35,349,474)					Jan-09
Riverside Generation Pit-MERP	253,868,310		73,717,841					Mar-09
Salida Crossing Sub-Dist-MN			(301,250)					
Salida Crossing Sub-Tran-MN			301,250					
Savage Sub-Dist-MN		(181,764)						
Sherburne Co Gen Pit #1-#2	6,849,624	(142,382)				Mar-07	Feb-09	Jan-09
Sherburne Co Gen Pit #3	10,029,907	(322,043)						various
Sherburne County Sub-Tran-MN	1,762,401					Oct-08	May-10	Dec-09
(2) Shorewood Service Center	355,936	(126,531)				Oct-07	Apr-09	Jan-09
(1) Sioux Falls Service Center	756,201	(164,983)				Dec-08	Dec-09	Jun-09
(1) Sioux Falls-SD-Elec	5,816,939	(1,071,692)	1,007,570					various
(1) South Sioux Falls Sub-Dist-SD	265,383					Aug-08	Apr-10	Aug-09
St Cloud	4,157,964	(354,758)	267,355					various
St Cloud Office & Service Center		(110,046)						
St Paul	5,085,426	(789,877)						various
Station Equipment in Reserve Maple Grove-Sub-Tran-MN	3,768,105					Jul-07	Sep-09	Apr-09
Station Transformer in Reserve Maple Grove-Dist-MN	2,362,827					Jan-08	Aug-10	Oct-09
TL MN 0507-34.5 KV Paynesville			(264,095)					
TL MN 0517-34.5 KV Buffalo Ridge-Charlie (Br322)		(183,151)						
TL MN 0518-34.5 KV Buffalo Ridge-Bravo (Br323)		(113,538)						
TL MN 0703-69 KV Yankee Doodle-Northfield (Tap Lake Marion)			683,062					
TL MN 0705-69 KV Faribault-Northfield		(240,529)						
TL MN 0710-69 KV Cannon Falls-Northfield		(1,569,106)						
TL MN 0725-69 KV Minnesota Valley-Trimoy Switching	636,293		(314,098)			Jan-09	Oct-09	Apr-09
TL MN 0811-115 KV Riverside-W River Road-Aldrich	1,293,866					Mar-09	Sep-09	Jun-09
TL MN 0816-115 KV Black Dog-Wilson	2,198,163					Aug-08	Jul-09	Apr-09
TL MN 0825-115 KV MN Valley-Lyon Co-Lake Yankton-Pipestone	1,086,397							various
TL MN 0827-115 KV Osage-St Cloud		(106,897)						
TL MN 0832-115 KV Black Dog-Burnsville-W Faribault-Wilmarth		(560,212)						
TL MN 0838-115 KV Red Rock-Oakdale	1,799,058					Jul-08	Sep-09	Jun-09
TL MN 0873-115 KV Main Street-Fifth Street		(683,062)						
TL MN 0876-115 KV Minnesota Valley-Franklin		(571,986)						
TL MN 0982-345 KV Blue Lake-Wilmarth-Lakefield Junction	3,605,300							
TL MN 5401-69 KV Wakefield-Watkins-Kingston-Line 0754		(118,912)						
TL MN 5545-115KV-Nobles County-Fenton	25,936,413					Jun-06	Mar-10	Nov-09
TL MN 5546-115KV-Lake Yankton-Marshall	7,612,836					Nov-08	Mar-10	Oct-09
TL MN 5547-115KV-Yankton-Brookings County	4,307,368					Dec-08	Mar-10	Dec-09
(1) TL SD 0727-69 KV Pipestone-Dell Rapids (22.76 Mi. retired in place)	1,612,222							various
(1) TL SD 0729-69 KV Lawrence-Canton-Centerville (Inc. Tap to Line 0730)	1,440,339							Dec-09
(1) TL SD 0970-345 KV Brookings County-White(WAPA)#2	1,268,486					Oct-08	Mar-10	Dec-09
(1) TL SD 5547-115 KV Yankton-Brookings County	4,624,304					Oct-09	Mar-10	Dec-09
(1) TL SD 0727-69 KV Pipestone-Dell Rapids (22.76 Mi. retired in place)								
West Faribault Gen Pit Main Plant		(3,605,952)						
White Bear	7,834,329	(1,095,230)						various
White Bear Lake Service Center		(136,592)						
Wilmarth Gen Pit Ash Fill Site		(309,601)						
Wilmarth Gen Pit Main Plant Bldg		(165,702)						
Wilmarth Sub-Dist-MN		(172,523)						
Wind Storage	4,217,499					Mar-07		Dec-09
Winona	1,885,439	(177,322)						various
(2) Winona Service Center	378,607					Sep-08	Jan-09	Jan-09
Woodrow Sub-Dist-ND		(233,887)						
Xcel Corporate Office (LSD)		(196,925)						
Yankton Sub-Tran-MN	2,080,607					Jan-09	Jun-10	Dec-09
Total Major Projects	844,333,842	(126,936,291)	1,014,009	-				
Total Minor Projects	4,921,258	(3,918,675)	(13,162)	-				
2009 Totals	849,255,099	(130,854,966)	1,000,827	-	719,400,960			
Total Electric and Common Plant					12,310,128,958			

(1) Indicates a project in Sioux Falls Division
 (2) Indicates a project classified to Common Utility
 (3) Account 106, Electric Completed Not classified at Year End 2008

NOTE: The following notation applies to all projects not otherwise footnoted:
 The Major Projects were determined by the following criteria:

Production Plant	\$2,000,000
Transmission Plant	\$1,000,000
Distribution Plant (Sioux Falls Division)	\$250,000
General Plant	\$250,000
Common Plant	\$250,000
Major Retirements	\$100,000

ELECTRIC PLANT ACCOUNTS
101 IN SERVICE AND 106 COMPLETED NOT CLASSIFIED

ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2008 BALANCE	MAJOR ADDITIONS AND RETIREMENTS	
						Construction Period Beginning	Ending
Balance January 1, 2008					10,608,032,187		
Aitake Sub-Tran-MN			984,885				
Allen S King Gen Pll Main Plan			29,882			Mar-08	Apr-08
Allen S King Sub-Tran-MN	2,802,051					May-08	Dec-08
(1) Angus Anson Peaking Plant			(178,291)				Jul-08
(1) Angus Anson Peaking Plant Unit 4			178,291				
Arden Hills Sub-Tran-MN			547,065				
Black Dog Gen Pll Main Plant Bldg	2,076,130	(455,885)	2,110,296			Jan-08	Sep-08
Blue Lake Gen Plant Main Pl			(287,086)				
Blue Lake Gen Plant Units 7&8			287,086			Oct-03	Sep-05
Blue Lake Sub-Tran-MN	1,144,288					Sep-08	Dec-08
Cannon Falls Transmission Sub-Tran-MN	2,673,867					May-08	Dec-08
(1) Canton Sub-Dist-SD		(134,752)					May-08
(2) Centre Pointe Office Building	308,871	(105,279)				Jul-07	Jun-08
Chanaramble Sub-Tran-MN			(231,476)				
Chestnut Service Center		(1,542,832)					
Cohvill Sub-Tran-MN	2,326,775					May-08	May-08
(2) Computer Software-MN	11,097,216	(609,592)				Oct-06	Jun-08
Dundas Sub-Tran-MN			190,497				Mar-08
Edina Sub-Tran-MN			351,954				
(2) General Office Building	1,561,356	(13,652,760)	(857,701)			Mar-08	Dec-08
General Plant-MN	21,008,847	(582,635)	10,815,207			Jun-06	
General Plant-ND	1,565,096						
Grand Meadow Sub-Tran-MN	9,480,115					Jul-08	Oct-08
Grand Meadow Wind Farm	208,104,733					Feb-07	Nov-08
Hastings Sub-Tran-MN			364,855				
High Bridge Gen Pll Main Plant Bldg		(2,192,594)	(8,796,698)				
High Bridge Generation Pll-MERF	354,212,953		5,230,605			Nov-04	May-08
High Bridge Sub-Tran-MN	9,131,372					Jun-06	Jan-09
Inver Hills Sub-Tran-MN		(360,957)					Feb-08
Koch Refinery Sub-Tran-MN		(490,329)	450,021				
Lakefield Generating Sub-Tran-MN			160,869				
(2) Licensed Vehicles-MN	2,139,547						
(1) Licensed Vehicles-SD	468,165						
(2) Maple Grove Material Complex	1,585,383	(498,463)				Jun-07	Mar-08
(2) Marquette Plaza	1,116,303					Oct-08	Dec-08
Minr Valley Gen Pll E 1/2 OF Dike			(410,230)				Dec-08
Minneapolis	1,294,434					Mar-03	Nov-08
Minnesota Valley Sub-Tran-MN	2,784,638	(372,463)	(771,097)			Oct-07	Nov-08
Monticello District Office	289,327					Sep-08	Dec-08
Monticello Gen Pll Main Plan	20,564,301	(5,651,707)	(6,827,354)			Jan-05	Jan-08
Monticello Gen Pll Dry Strge Cask	37,830,337					Oct-03	Jan-09
Nobles County Sub-Tran-MN	13,608,235					Jul-05	Jan-09
Northfield Sub-Tran-MN			698,509				Jan-08
Parkers Lake Sub-Tran-MN		(679,691)					
(3) Prairie Island Gen Pll Main Plan	52,626,562					Aug-08	Nov-08
Prairie Island Gen Pll Main Plan	41,746,934	(16,117,461)	(1,864,002)				
Red Rock Sub-Tran-MN		(245,572)					
Red Wing Gen Pll Ash Fill Site		(220,660)				Nov-06	Nov-08
Red Wing Gen Pll Main Plant Bldg		(857,086)	(101,144)				Apr-08
(2) Red Wing Service Center	415,801					Nov-07	Dec-08
(2) Rice St Service Center	793,375					Aug-08	Dec-08
Rice St Service Center		(320,466)					Oct-08
Riverside Construction Warehouse		(156,028)					Oct-08
Riversid Gen Pll Unit #1		(17,647,413)					
Riverside Sub-Tran-MN	3,272,381					Dec-07	Jan-09
Rock County Sub-Tran-MN	2,966,794					Apr-07	Oct-08
Sherburne Co Gen Pll #1-#2	12,892,727	(15,386,450)	209,614			Jan-07	Jan-08
Sherburne Co Gen Pll #3	26,001,082	(2,990,518)	524,935			Jul-05	Dec-08
Sherburne County Sub-Tran-MN		(808,209)				Sep-06	May-08
(1) Sioux Falls-SD-Elec	8,473,114	(1,162,402)					
(1) Split Rock Sub-Tran-SD	3,557,221	(1,228,856)				Jul-05	May-08
TL MN 0523-34.5 KV Chanaramble-KAS Brothers Connection (CHB311)			231,476				
TL MN 0706-69 KV Fairbault-Zumbroalt			(215,386)				
TL MN 0710-69 KV Cannon Falls-Northfiel	3,494,094					Jun-08	Dec-08
TL MN 0711-69 KV Red Wing-Cannon Falls	1,045,661					Jun-08	Nov-08
TL MN 0715-69 KV Wilmarth-Cleveland-Arlington	1,234,175					Oct-08	Mar-09
TL MN 0735-69 KV Crow River-Carver County (Inlc. Tap Mound)	2,011,278						
TL MN 0748-69 KV Bird Island-Browntor			211,345			Apr-07	Nov-08
TL MN 0783-69 KV Mississippi River (Line 3444 to French Island)-DPC Interconnection (Caledonia)		(103,239)				Feb-07	Apr-08
TL MN 0787-69 KV West Fairbault-Fair Par		(183,226)					Jan-08
TL MN 0808-115 KV High Bridge-Rogers Lake-E Bloomington-Wilson		(299,398)					
TL MN 0822-115 KV Rosemount-Cannon Fall	1,769,936	(151,816)				Feb-08	Sep-08
TL MN 0825-115 KV MN Valley-Lyon Co.- Lake Yankton-Pipestone	1,561,762					Oct-06	Sep-08
TL MN 0826-115 KV Split Rock-Pipestone			(112,190)				Jul-08
TL MN 0827-115 KV Osseo-St. Clouc						Oct-03	Feb-08
TL MN 0838-115 KV Red Rock-Oakdale	2,082,845					Mar-07	Sep-08
TL MN 0953-345 KV Split Rock-Lakefield Junction (Future)	61,617,485					Jan-08	Dec-08
TL MN 0986-345 KV Red Rock- Prairie Island (Ln #2)		(111,413)					May-08
TL MN 5506-115 KV West Coon Rapids-Crooked Lake-Champlir	2,175,525					Jan-08	Jul-08
TL ND 0839-115 KV Sheyenne-Cass County-Maple River		(114,531)					
(1) TL SD 0877-115 KV Lawrence-Cherry Creel		(207,292)					
(1) TL SD 0953-345 KV Split Rock-Lakefield Junction	7,976,912					Apr-08	Dec-08
(1) TL SD 0997-345 KV Split Rock-WAPA Interconn	5,518,264					Aug-08	Dec-08
TL SD 5538-115 KV Buffalo Ridge-Yankee-							
(1) Brookings Co	3,073,990					Jan-07	Nov-07
United Health Care Dispersed Generatio		(816,790)					
(2) US Bank Building (LSD)		(361,909)	(272,160)				
West Fairbault Sub-Tran-MN							
West Hastings Sub-Tran-MN			(1,965,415)				
Wilmarth Sub-Tran-MN			(160,869)				
Wilson Sub-Tran-MN		(399,642)	313,296				
(2) Wyoming Service Center	308,028					Jul-06	Dec-08
Total Major Projects	958,528,103	(87,220,316)	839,590	-			
Total Minor Projects	137,692,655	(26,304,247)	(839,587)	(388)			
2008 Totals	1,096,220,758	(113,524,563)	3	(388)	982,695,810		
Total Electric and Common Plant					11,590,727,997		

(1) Indicates a project in Sioux Falls Divisio
 (2) Indicates a project classified to Common Utilit
 (3) Account 106, Electric Completed Not classified at Year End 200

NOTE: The following notation applies to all projects not otherwise footnote
 The Major Projects were determined by the following criteri

Production Plant	\$2,000,000
Transmission Plant	\$1,000,000
Distribution Plant (Sioux Falls Division)	\$250,000
General Plant	\$250,000
Common Plant	\$250,000
Major Retirement	\$100,000

ELECTRIC PLANT ACCOUNTS
 101 IN SERVICE AND 106 COMPLETED NOT CLASSIFIED

ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2007 BALANCE	MAJOR ADDITIONS AND RETIREMENTS		
						Construction Beginning	Period Ending	In Service Date
Balance January 1, 2007					9,710,203,760			
Airlake Sub-Tran-MN			984,885					
Allen S King Gen Pk Main Plan	2,500,697	(37,201,844)	29,882			May-06	Nov-07	Jun-07
Allen S King Generation Pk-MERF	485,646,821					Apr-06	Nov-08	Jul-07
Allen S King Sub-Tran-MN		(101,711)						
Angus Anson Peaking Plant		(733,005)	(178,291)					
Angus Anson Peaking Plant Unit 4			178,291					
Arden Hills Sub-Tran-MN			547,065					
Black Dog Gen Pk Main Plant Bldg	2,369,753	(500,000)	2,110,296			Dec-06	Aug-08	Jun-07
Black Dog Gen Pk Unit #5-New			(287,086)					
Blue Lake Gen Plant Main Pk			287,086					
Blue Lake Gen Plant Units 7&8								
Brookings County Sub-Tran-SC	7,264,003					Jul-06	Aug-08	Dec-07
Buffalo Ridge Sub-Tran-MH	2,165,424					Apr-06	Jul-08	Oct-07
Canton Sub-Dist-SD	1,641,697					Jul-06	Jul-08	Oct-07
Centre Pointe Office Building	593,007					Nov-05	Sep-07	Aug-07
Chanarambie Sub-Tran-MH	1,096,122		(231,476)			Jul-05	Sep-08	Sep-07
Cherry Creek Sub-Dist-SC	445,450					Jan-06	Oct-07	Feb-07
Chestnut Service Centre		(1,578,302)						
Chestnut Warehouse Building		(300,985)						
Computer Software-MN	12,789,423					Apr-06	Sep-07	May-07
Computer Software-MN	2,668,554							
Dundas Sub-Tran-MN			190,497					
Edina Sub-Tran-MN			351,954					
Fargo Service Centre	796,522					Sep-07	Jul-08	Dec-07
Faribault Energy Park Sub-Tran-MN	1,886,312					Aug-04	Apr-08	Jun-05
Fenton Sub-Tran-MN	15,526,194					Jul-05	Nov-05	Sep-07
General Office Building	18,938,472	(11,529,552)	(857,701)			Nov-05	Apr-07	Jan-07
General Office Building		(15,884,039)						
General Plant-MN	7,916,300					Jun-06		
General Plant-MN	11,033,405	(466,038)	10,815,207					
General Plant-NC	261,445							
General Plant-SC	803,508							
Hastings Sub-Tran-MN			364,855			Sep-05	Jan-08	Feb-07
Hennepin Island Hydro Main Pk	3,458,369	(102,205,205)	(8,796,698)			Oct-04	Jan-08	Jun-07
High Bridge Gen Pk Main Plant Bldg								
High Bridge Generation Pk-MERF			5,230,605					
Inver Hills Gen Pk Main Plan		(420,470)				Aug-05	Aug-07	May-07
Inver Hills Sub-Tran-MN						May-05	Aug-08	Jan-07
Koch Refinery Sub-Tran-MN	1,311,954		450,021			Jun-06	Apr-08	Feb-07
Lakefield Generating Sub-Tran-MH			160,869			Nov-07	Oct-07	Oct-07
Lawrence Sub-Tran-SD	1,777,604					Aug-05	Dec-08	Oct-07
Lennox Sub-Dist-SD	1,501,899					Dec-06	Nov-08	Aug-07
Licensed Vehicles-MN	942,728					Jan-07	Aug-07	Jan-07
Licensed Vehicles-MN	456,888							
Lincoln County Sub-Tran-SC		(175,360)						
Mankato Service Centre	385,684					Jun-06	Jul-07	Jul-07
Maple Grove Construction Warehouse		(347,299)						
Maple Grove Material Complex		(5,042,169)						
Maple River Sub-Tran-NC		(305,739)						
Marquette Plaza	1,163,412					Jul-05	Jan-07	Jan-07
Minn Valley Gen Pk E 1/2 OF Dkt			(410,230)					
Minneapolis	1,157,770							
Minnesota Valley Sub-Tran-MH	5,527,392		(771,097)					
Monticello Gen Pk Main Plan	49,650,206					Feb-06	Jul-07	Jun-07
Monticello Gen Pk Main Plan	79,146,379	(1,030,418)	(6,827,354)			Jun-02	May-07	May-07
Newport Office & Service Centre		(122,730)						
Northfield Sub-Tran-MN			698,509					
Parkers Lake Sub-Tran-MH	1,567,353	(259,802)	(400,424)			Aug-07	Jun-08	Dec-07
Paynesville Transmission Sub-Tran-MN								
Prairie Island Gen Pk Main Plan	51,179,003					Dec-06	Apr-08	Dec-07
Prairie Island Gen Pk Main Plan	3,760,575	(4,459,483)	(1,864,002)					
Prairie Island Pk Dry Storage Cask	5,215,464					Oct-04	Dec-07	Sep-07
Red Wing Gen Pk Main Plant Bldg		(372,047)	(101,144)			Nov-06	Jun-07	Mar-07
Rice St Service Center		(431,923)						
Rice St Service Center		(159,656)						
Riverside Construction Warehouse		(296,016)						
Riverside Gen Main Plan		(7,891,137)						
Riverside Gen Pk Unit #7		(2,419,058)						
Sherburne Co Gen Pk #1-#2	25,378,959	(4,094,866)	209,614			Oct-05	Sep-08	Dec-07
Sherburne Co Gen Pk #3	3,731,061	(493,020)	524,935			Jan-06	Dec-07	May-07
Sherburne County Sub-Tran-MH	8,755,603					Oct-04	Dec-08	Jun-07
Sioux Falls Service Centre		(168,028)						
Sioux Falls-SD-Elec	6,286,142	(853,932)				Jan-02	Nov-07	Dec-06
St Cloud Office & Service Centre	448,860					Jun-06	Aug-07	Aug-07
TL MN 0523-34.5 KV Chanarambie-KAS Brothers Connection (CHB31)			231,476					
TL MN 0703-69 KV Yankee Doodle-Northfield (Tap Lake Marior)	1,556,868	(117,232)				Dec-05	Jun-07	May-07
TL MN 0705-69 KV Faribault-Northfield	6,700,984					Aug-04	May-08	Jan-07
TL MN 0706-69 KV Faribault-Zumbroest			(215,386)					
TL MN 0715-69 KV Wilmarth-Cleveland-Arlington	1,822,632					Mar-06	Feb-08	Dec-07
TL MN 0748-69 KV Bird Island-Browtor			211,345					
TL MN 0808-115 KV High Bridge-Rogers Lake-E Bloomington-Wilso	5,359,766					Jan-06	Jul-08	Jan-07
TL MN 0818-115 KV Rogers Lake-Red Rocl		(1,164,602)						
TL MN 0823-115 KV Minnesota Valley-Wilmar(GRE		(996,359)						
TL MN 0826-115 KV Split Rock-Pipestone			(112,190)					
TL MN 0827-115 KV Osseo-St. Cloud	9,054,696					Feb-04	Feb-08	Jun-07
TL MN 0832-115 KV Black Dog-Burnsville-W. Faribault-Wilmar	1,617,753	(232,160)				Mar-06	Jul-08	Jul-07
TL MN 0857-115 KV Black Dog-Westgate	2,445,232					Nov-07	Oct-07	Jun-07
TL MN 0876-115 KV Minnesota Valley-Frankli	13,450,108					Jan-03	Dec-08	Jun-07
TL MN 0900-230 KV Blue Lake-Granite Falls (WAPA) (Incl.Tap to Minnesota Valle		(129,172)						
TL MN 0953-345 KV Split Rock-Lakefield Junction (Future)	47,598,025					Oct-05	Jan-08	Nov-07
TL MN 0986-345 KV Red Rock- Prairie Island (Ln #2	3,009,539					Feb-06	Feb-08	Jun-07
TL MN 5528-115 KV Koch-Rosemoun		(205,600)						
TL MN 5533-115 KV Vermillion River-Air Lak	3,429,222					Dec-05	Feb-07	Feb-07
TL MN 5537-115 KV Nobles-Chanarambie (Future	31,457,940					Oct-05	Sep-08	Nov-07
TL MN 5538-115KV Buffalo Ridge-Yankee-Brookings C	20,621,546					Nov-07	Nov-07	Nov-07
TL ND 0839-115 KV Sheyenne-Cass County-Maple Rive		(141,252)					Nov-05	Apr-05
TL SD 0877-115 KV Lawrence-Cherry Creel	3,622,754					Feb-04	Jan-08	May-07
TL SD 5538-115 KV Buffalo Ridge-Yankee-Brookings C	3,047,502					Jan-07	Jan-07	Nov-07
US Bank Building (LSD)	272,160		(272,160)			Jun-02	Apr-04	Dec-03
WAPA White Sub-Tran-SD	2,528,527					Dec-07	Dec-07	Dec-07
West Gate Sub-Tran-MN	1,450,291					Jan-07	Aug-08	Jun-07
West Hastings Sub-Tran-MN	2,774,386		(1,965,415)			Feb-06	Mar-08	Jun-07
White Bear Lake Service Centre		(105,911)						
Wilmarth Gen Pk Main Plant Bldg		(361,402)						
Wilmarth Sub-Tran-MN			(160,869)					
Wilson Sub-Tran-MN			313,293					
Yankee Sub-Tran-MH	6,271,568					Jan-06	Nov-08	Oct-07
Total Major Projects	997,237,910	(203,697,947)	839,587	-				
Total Minor Projects	126,892,507	(22,604,042)	(839,612)	25				
2007 Totals	1,124,130,417	(226,301,989)	(25)	25	897,828,428			
Total Electric and Common Plant					10,608,032,187			

(1) Indicates a project in Sioux Falls Divisio
 (2) Indicates a project classified to Common Utilit
 (3) Account 106, Electric Completed Not classified at Year End 200
 NOTE: The following notation applies to all projects not otherwise footnote
 The Major Projects were determined by the following criteri
 Production Plant \$2,000,000
 Transmission Plant \$1,000,000
 Distribution Plant (Sioux Falls Division) \$250,000
 General Plant \$250,000
 Common Plant \$250,000
 Major Retirement \$100,000

Northern States Power Company, a Minnesota corporation

Description of Allowance for Funds Used during Construction (AFUDC) Statement of Methods, Procedures and Calculations, and Construction Overhead Procedure

The Company currently uses three overhead mechanisms for assigning costs to construction projects. The most common overhead is the Allowance for Funds Used during Construction (AFUDC). The other two are for charging Engineering & Supervision (E&S) and Administrative & General (A&G) costs. Property taxes that accrue and are properly chargeable to construction are direct assigned to the work order and an overhead is no longer used. Each of the three overheads is discussed below.

Allowance for Funds Used during Construction (AFUDC)

AFUDC allows the capitalization of the cost of borrowed funds and a reasonable rate on other funds to be charged to projects that are capital in nature until the project is placed in-service. This overhead is excluded from any project that is de minimis or is comprised of an asset that was purchased (i.e. can be placed in-service immediately). Non-de minimis construction is when the total charges exceed the minimum dollar amount of \$25,000. The following excerpt from the Uniform System of Accounts for Electric Utilities defines the method employed at NSPM.

Federal Energy Regulatory Commission Pt. 101

(17) *Allowance for funds used during construction* (Major and Non-major Utilities) includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed, without prior approval of the Commission, allowances computed in accordance with the formula prescribed in paragraph (a) of this subparagraph. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects, which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

$Ai = s*(S/W) + d*(D/D + P + C)*(1 - S/W)$ = Gross allowance for borrowed funds used during construction rate

$Ae = [1 - S/W]*[p*(P/D + P + C) + c*(C/D + P + C)]$ = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress, less asset retirement costs related to plant under construction

(b) The rates shall be determined annually. The balances for long-term debt, preferred stock, and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in §35.13 of the Commission's Regulations under the Federal Power Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdictions. If such cost rate is not available, the average rate actually earned during the preceding three years shall be used. The short-term debt balances, related cost, and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

The AFUDC rate, a simple rate, is calculated using the above formula (effective with the issuance of Federal Power Commission Order No. 561 on February 2, 1977), and it uses the various components of capital, including the cost of short and long-term debt (including restricted-use debt, as required by Accounting Release No. 13, effective May 1, 1983), and preferred and common stock. The rate is applied against the current month's AFUDC base (prior month's life-to-date construction charges plus one-half of the current month's charges, less one-half of the current month's classifications, and the prior month's AFUDC) for eligible jobs to determine the amount of the monthly AFUDC. The FERC allows for semi-annual compounding and this is maintained through the determination of an effective monthly rate using monthly compounding that effectuates the semi-annual compounding effect of the simple rate.

Accounts "419.1 – Allowance for Other (Equity) Funds Used during Construction" and "432 – Allowance for Borrowed Funds Used during Construction" are credited, in accordance with the ratio derived in the AFUDC formula, with the concurrent debit to the construction account 107, Construction Work in Progress by work order. The rate is calculated as amounts in CWIP change, the financing arrangements warrant an updated rate, and adjustments are made to reallocate total AFUDC between the debt and equity components. AFUDC is directly calculated and charged to each work order; no clearing account is used.

AFUDC as defined by the FERC includes the net cost (during the period of construction) of borrowed funds used for construction purposes and a reasonable rate on other funds when so used. The Company currently uses an AFUDC accrual rate of 8.455% compounded semi-annually. The following is a list of capitalization rates for the five years ending with the test year.

<u>Period</u>	<u>Rate</u>
<u>Last 5 Calendar Years:</u>	
Jan 2011 – Dec 2011	8.455%
Jan 2010 – Dec 2010	8.543%
Jan 2009 – Dec 2009	8.031%
Jan 2008 – Dec 2008	8.617%
Jan 2007 – Dec 2007	8.425%

The rate provided is the rate in effect as of December 31 of each year.

Engineering & Supervision (E&S)

Engineering and Supervision costs are capitalized as construction overheads. Where it is not practicable to direct charge the pay and expenses of the engineers, surveyors, draftsmen, inspectors, first line management, and their assistants to construction, the Company uses an overhead to achieve this task. These costs are gathered in a general overhead pool and first split between capital, operating, and maintenance based on the direct charges for each of these categories. The capital construction amount then is allocated to each work order appropriately based on current month charges. The E&S charges are gathered separately by functional class (production, transmission, and distribution) to further define the allocation.

Period Total	Distribution			Transmission		
	Avg. Rate	Amount Capitalized (Generated)	Amount Allocated (Cleared)	Avg. Rate	Amount Capitalized (Generated)	Amount Allocated (Cleared)
<u>Last 5 Calendar Years:</u>						
Jan 2011 – Dec 2011	23.63%	\$23,898,374.88	\$23,485,903.54	5.72%	\$9,416,612.40	\$9,974,223.28
Jan 2010 – Dec 2010	26.21%	\$22,746,246.93	\$22,563,400.58	6.85%	\$9,487,897.30	\$9,429,005.92
Jan 2009 – Dec 2009	30.99%	\$22,063,607.59	\$22,498,612.87	6.45%	\$6,926,085.12	\$7,006,151.95
Jan 2008 – Dec 2008	21.10%	\$21,153,351.18	\$21,125,037.09	5.11%	\$5,518,402.93	\$5,595,079.11
Jan 2007 – Dec 2007	26.04%	\$20,586,085.40	\$20,681,273.99	2.05%	\$4,840,160.99	\$4,441,217.84

Period Total	Production		
	Avg. Rate	Amount Capitalized (Generated)	Amount Allocated (Cleared)
<u>Last 5 Calendar Years</u>			
Jan 2011 – Dec 2011	.12%	\$1,063,120.60	\$1,058,258.04
Jan 2010 – Dec 2010	.20%	\$984,765.12	\$1,018,347.25
Jan 2009 – Dec 2009	.53%	\$1,017,310.54	\$871,435.28
Jan 2008 – Dec 2008	.17%	\$573,657.25	\$606,302.73
Jan 2007 – Dec 2007	.14%	\$625,883.50	\$525,362.29

Administrative & General (A&G)

Administrative and General Costs are capitalized as construction overheads. The overhead relates to all the personnel in the administrative office that work on construction to assure its continued operation, but are not direct to any one project. A prime example is the payroll analyst to assure the construction labor receives its payroll checks. It is inefficient for these employees to direct charge all the work orders and thus an overhead is used.

Annually, the Company performs an A&G study that reviews the time employees in certain administrative departments spend on capital work. The percent of payroll for these employees is charged to an overhead pool, one-twelfth each month. The overhead pool is allocated to each work order based on current month charges.

Period	Avg. Rate	Amount Capitalized (Generated)	Amount Allocated (Cleared)
<u>Last 5 Calendar Years</u>			
Jan 2011 – Dec 2011	.10%	\$950,252.74	\$887,202.51
Jan 2010 – Dec 2010	.13%	\$1,169,494.20	\$1,286,555.09
Jan 2009 – Dec 2009	.16%	\$1,200,474.40	\$1,129,249.97
Jan 2008 – Dec 2008	.11%	\$913,124.27	\$969,141.27
Jan 2007 – Dec 2007	.09%	\$942,037.19	\$905,587.45

Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Changes in Intangible Plant
Five Years Ending December 31, 2011

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING BALANCE
2007						
302-Intg Franchises & Consents	-	22,937,508	-	-	12,168,375	35,105,883
303.4-Intg Misc Computr Software	23,391,269	2,668,554	-	-	0	26,059,823
Total 2007	23,391,269	25,606,062	-	-	12,168,375	61,165,706
2008						
302-Intg Franchises & Consents	35,105,883	9,637	-	-	-	35,115,520
303.4-Intg Misc Computr Software	26,059,823	4,040,858	(609,591)	-	-	29,491,090
Total 2008	61,165,706	4,050,495	(609,591)	-	-	64,606,610
2009						
302-Intg Franchises & Consents	35,115,520	(497)	-	-	-	35,115,023
303.4-Intg Misc Computr Software	29,491,090	2,178,505	-	-	-	31,669,595
Total 2009	64,606,610	2,178,008	-	-	-	66,784,617
2010						
302-Intg Franchises & Consents	35,115,023	30,676,456	-	-	-	65,791,478
303.4-Intg Misc Computr Software	31,669,595	-	-	-	-	31,669,595
Total 2010	66,784,617	30,676,456	-	-	-	97,461,073
2011						
302-Intg Franchises & Consents	65,791,478	28,124,610	-	-	-	93,916,088
303.4-Intg Misc Computr Software	31,669,595	6,331,797	-	-	-	38,001,392
Total 2011	97,461,073	34,456,407	-	-	-	131,917,480

Consists of 101 and 106

**Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Plant In Service Not Used and Useful
Year Ended December 31, 2011**

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NOT APPLICABLE

Northern State Power Company, a Minnesota corporation
Electric Utility – Total Company
Property Records Working Papers
Year Ended December 31, 2011

Continuing Property Records and Retirement Pricing

NSPM uses an automated continuing property record system. Within the system the property unit catalog identifies retirement units that meet the corporation's capitalization policy. The property units define the level of detail that is recorded in the property record system using defined addition rules (e.g. specific, mass, or amortized).

Retirement of assets is reported through the work order system by retirement unit. The aging and pricing of asset retirements from the continuing property records is performed using one of the three following methods:

- 1) When an asset that can be specifically identified is retired, the individual asset is retired from its specific location, reducing the actual vintage by the original cost of the asset retired. If the actual vintage is unknown, the FIFO method is used and the retirement is made from the oldest surviving vintage.
- 2) Retirements of mass property are booked using a retirement curve method. A quantity is identified for a retirement unit and location. The vintage is determined using a mortality curve; then the retirement price is determined at an average price per vintage.
- 3) For AR-15 or amortized property, the general plant accounts, no retirements are identified. The assets are retired at the end of their book depreciation lives.

Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Nuclear Fuel	Nuclear Fuel	Nuclear Fuel Spent
Nuclear Fuel	Nuclear Fuel	Nuclear Fuel Assemblies in Reactor
Nuclear Fuel	Nuclear Fuel	Nuclear Fuel Materials & Assembles
Electric Production	Absorber Tower Sys	Absorber Tower Sys
Electric Production	Absorber Tower Sys	Absorber Tower Sys-Ctrl
Electric Production	Absorber Tower Sys	Absorber Tower Sys-Tank
Electric Production	Absorber Tower Sys	Absorber Tower Sys-Sta Pipe
Electric Production	Absorber Tower Sys	Absorber Tower Sys-Motor
Electric Production	Air Heater Sys	Air Heater Sys-Motor
Electric Production	Air Heater Sys	Air Heater Sys
Electric Production	Air Heater Sys	Air Heater Sys-Sta Pipe
Electric Production	Air Heater Sys	Air Heater Sys Tank
Electric Production	Air Quality Control Sys	Air Quality Ctrl Sys-Sta Pipe
Electric Production	Air Quality Control Sys	Air Quality Ctrl Sys-Ctrl
Electric Production	Air Quality Control Sys	Air Quality Ctrl Sys
Electric Production	Air Sys	Instrument Air Sys-Gas
Electric Production	Air Sys	Instrument Air Sys
Electric Production	Air Sys	Sta Air Sys
Electric Production	Air Sys	Sta Air Sys-Sta Pipe
Electric Production	Air Sys	Instrument Air Sys-Sta Pipe
Electric Production	Alarm-Annunciator Sys	Alarm-Annunciator Sys
Electric Production	Area & Process Radiation Monit Sys	Area&Process Radatin Monit Sys-Ctrl
Electric Production	Area & Process Radiation Monit Sys	Area&Process Radatin Monit Sys
Electric Production	Asset Retirement Cost (ARC)	ARC-Elec Nuclear Production
Electric Production	Asset Retirement Cost (ARC)	ARC-Elec Steam Production
Electric Production	Asset Retirement Cost (ARC)	ARC-Elec Other Production
Electric Production	Auxiliary Boiler	Aux Boiler
Electric Production	Auxiliary Feedwater Sys	Aux Feedwater Sys-Motor
Electric Production	Auxiliary Feedwater Sys	Aux Feedwater Sys-Sta Pipe
Electric Production	Auxiliary Feedwater Sys	Aux Feedwater Sys
Electric Production	Blowdown Treatment Sys	Blowdown Treatment Sys
Electric Production	Boiler	Soot Blowing Sys
Electric Production	Boiler	Oil Firing Sys-Tank
Electric Production	Boiler	Boiler
Electric Production	Boiler	NOX Ctrl Equip-Sta Pipe
Electric Production	Boiler	Oil Firing Sys-Sta Pipe
Electric Production	Boiler	Oil Firing Sys
Electric Production	Boiler	Oil Firing Sys-Ctrl
Electric Production	Boiler	NOX Ctrl Equip-Ctrl
Electric Production	Boiler	Soot Blowing Sys-Ctrl
Electric Production	Boiler	Boiler-Ctrl
Electric Production	Boiler	NOX Ctrl Equip
Electric Production	Boiler Blowdown Sys	Boiler Blowdown Sys
Electric Production	Boiler Blowdown Sys	Boiler Blowdown Sys-Ctrl
Electric Production	Boiler Blowdown Sys	Boiler Blowdown Sys-Sta Pipe
Electric Production	Boiler Blowdown Sys	Boiler Blowdown Sys-Tank
Electric Production	Boiloff Vapor Sys	Boiloff Vapor Sys

Business Unit	Property Group	Retirement Unit
Electric Production	Boric Acid Concentrator-Evaporator	Boric Acid Concent-Evap
Electric Production	Boric Acid Concentrator-Evaporator	Boric Acid Concent-Evap-Tank
Electric Production	Boric Acid Supply Sys	Boric Acid Supply Sys
Electric Production	Boric Acid Supply Sys	Boric Acid Supply Sys-Sta Pipe
Electric Production	Bottom Ash Sys	Bottom Ash Sys
Electric Production	Bottom Ash Sys	Bottom Ash Sys-Sta Pipe
Electric Production	Bottom Ash Sys	Bottom Ash Sys-Tank
Electric Production	Bridge	Bridge
Electric Production	Building	Bldg Warehouse
Electric Production	Building	Potable Water Sys-Tank
Electric Production	Building	Bldg Garage
Electric Production	Building	Pre-Funded AFUDC
Electric Production	Building	Bldg Sta Ctrl
Electric Production	Building	Bldg Cooling Plant
Electric Production	Building	Bldg Other
Electric Production	Building	Bldg Generating Sta
Electric Production	Building	Bldg Office
Electric Production	Charging and Letdown Sys	Charging and Letdown Sys
Electric Production	Charging and Letdown Sys	Charging and Letdown Sys-Sta Pipe
Electric Production	Chemical and Volume Control Sys	Chemical and Vol Ctrl Sys
Electric Production	Chemical and Volume Control Sys	Chemical and Vol Ctrl Sys-Sta Pipe
Electric Production	Chemical Feed Sys	Chemical Feed Sys-Sta Pipe
Electric Production	Chemical Feed Sys	Chemical Feed Sys-Tank
Electric Production	Chemical Feed Sys	Chemical Feed Sys
Electric Production	Circulating Water Sys	Circulating Water Sys-Sta Pipe
Electric Production	Circulating Water Sys	Circulating Water Sys
Electric Production	Circulating Water Sys	Circulating Water Sys-Ctrl
Electric Production	Circulating Water Sys	Circulating Water Sys-Motor
Electric Production	Closed Circuit TV Sys	Closed Circuit TV Sys
Electric Production	Coal Feeder Sys	Coal Feeder Sys-Ctrl
Electric Production	Coal Feeder Sys	Coal Feeder Sys-Motor
Electric Production	Coal Feeder Sys	Coal Feeder Sys
Electric Production	Coal Handling Sys	Coal Handling Sys-Conveyor
Electric Production	Coal Handling Sys	Coal Handling Sys-Hopper
Electric Production	Coal Handling Sys	Coal Handling Sys-Motor
Electric Production	Coal Handling Sys	Coal Handling Sys-Conveyor-Motor
Electric Production	Coal Handling Sys	Coal Handling Sys
Electric Production	Coal Handling Sys	Coal Handling Sys-Sta Pipe
Electric Production	Commercial Liquid Sys	Commercial Liquid Sys-Ctrl
Electric Production	Communications Equip	Communications Equip Telephone
Electric Production	Communications Equip	Communications Equip Radio
Electric Production	Communications Equip	Communications Equip Type Unknown
Electric Production	Component-Closed Cng Water Sys	Comp-Closed Cng Water Sys-Sta Pipe
Electric Production	Component-Closed Cng Water Sys	Comp-Closed Cng Water Sys
Electric Production	Component-Closed Cng Water Sys	Comp-Closed Cng Water Sys-Ctrl
Electric Production	Compressed Gas Sys	Compressed Gas Sys
Electric Production	Compressed Gas Sys	Compressed Gas Sys-Sta Pipe
Electric Production	Compressed Gas Sys	Compressed Gas Sys-Tank
Electric Production	Compressor Pit Exhaust Sys	Compressor Pit Exhaust Sys
Electric Production	Compressor-Air and Gas	Compressor Air
Electric Production	Compressor-Air and Gas	Compressor Gas

Business Unit	Property Group	Retirement Unit
Electric Production	Compressor-Air and Gas	Compressor-Turbine Gas
Electric Production	Condensate Polishing Sys	Condensate Polishing Sys-Tank
Electric Production	Condensate Polishing Sys	Condensate Polishing Sys-Sta Pipe
Electric Production	Condensate Polishing Sys	Condensate Polishing Sys-Ctrl
Electric Production	Condensate Polishing Sys	Condensate Polishing Sys
Electric Production	Condensate Recovery Sys	Condensate Recovery Sys
Electric Production	Condensate Recovery Sys	Condensate Recovery Sys-Tank
Electric Production	Condensate Sys	Condensate Sys
Electric Production	Condensate Sys	Condensate Sys-Motor
Electric Production	Condensate Sys	Condensate Sys-Sta Pipe
Electric Production	Condensate Sys	Condensate Sys-Ctrl
Electric Production	Condensate Sys	Condensate Sys-Tank
Electric Production	Condenser	Condenser
Electric Production	Condenser	Condenser-Ctrl
Electric Production	Condenser	Condenser-Sta Pipe
Electric Production	Condenser	Condenser-Motor
Electric Production	Conduit and Duct Banks	Conduit
Electric Production	Containment Hydrogen Reduction Sys	Contan Hydrogn Redutin Sys-Sta Pipe
Electric Production	Containment Hydrogen Reduction Sys	Contan Hydrogen Reduction Sys
Electric Production	Containment Hydrogen Reduction Sys	Contan Hydrogen Reduction Sys-Ctrl
Electric Production	Containment Instrument Air Sys	Contan Instrument Air Sys
Electric Production	Containment Spray Sys	Containment Spray Sys-Ctrl
Electric Production	Containment Spray Sys	Containment Spray Sys
Electric Production	Containment Spray Sys	Containment Spray Sys-Sta Pipe
Electric Production	Control Rod and Drive Sys	Ctrl Rod and Drive Sys
Electric Production	Controls	Ctrls-Computer Sys-Plant Process
Electric Production	Controls	Motor Ctrl Center
Electric Production	Controls	Sta Ctrls
Electric Production	Controls	Ctrls Sta
Electric Production	Cooling Tower Sys	Cooling Tower Sys-Ctrl
Electric Production	Cooling Tower Sys	Cooling Tower Sys-Sta Pipe
Electric Production	Cooling Tower Sys	Cooling Tower Sys-Motor
Electric Production	Cooling Tower Sys	Cooling Tower Sys-Tank
Electric Production	Cooling Tower Sys	Cooling Tower Sys
Electric Production	Cooling Water Sys	Cooling Water Sys
Electric Production	Cooling Water Sys	Cooling Water Sys-Ctrl
Electric Production	Cooling Water Sys	Cooling Water Sys-Sta Pipe
Electric Production	Cooling Water Sys	Cooling Water Sys-Motor
Electric Production	Cooling Water Sys	Cooling Water Sys-Tank
Electric Production	Crane and Hoist Sys	Crane and Hoist Sys
Electric Production	Dam	Dam
Electric Production	Diesel Generator Sys	Diesel Gen Sys-Tank
Electric Production	Diesel Generator Sys	Diesel Gen Sys-Ctrl
Electric Production	Diesel Generator Sys	Diesel Gen Sys
Electric Production	Diesel Generator Sys	Diesel Gen Sys-Sta Pipe
Electric Production	Diesel Generator Sys	Diesel Gen Sys-Motor
Electric Production	Dust Collection Sys	Dust Collection Sys-Ctrl
Electric Production	Dust Collection Sys	Dust Collection Sys
Electric Production	Dust Control Sys	Dust Ctrl Sys-Ctrl
Electric Production	Dust Control Sys	Dust Ctrl Sys-Sta Pipe
Electric Production	Dust Control Sys	Dust Ctrl Sys

Business Unit	Property Group	Retirement Unit
Electric Production	Elec Equip & Devices (Retire Curve)	Arrester UNKV
Electric Production	Elec Equip & Devices (Retire Curve)	Switch Disconnect Distr
Electric Production	Elec Equip & Devices (Retire Curve)	Rectifier
Electric Production	Elec Equip & Devices (Retire Curve)	Circuit Breaker Distr
Electric Production	Electro Hydraulic Sys	Electro Hydraulic Sys
Electric Production	Electro Hydraulic Sys	Electro Hydraulic Sys-Ctrl
Electric Production	Equip Foundation	Equip Foundation
Electric Production	Exchanger	Heat Exchanger
Electric Production	Exciter	Exciter
Electric Production	Exciter	Exciter-Ctrl
Electric Production	Extraction Steam Sys	Extraction Steam Sys-Ctrl
Electric Production	Extraction Steam Sys	Extraction Steam Sys-Sta Pipe
Electric Production	Extraction Steam Sys	Extraction Steam Sys
Electric Production	Feed Gas Sys	Feed Gas Sys
Electric Production	Feedwater Sys	Feedwater Sys-Sta Pipe
Electric Production	Feedwater Sys	Feedwater Sys
Electric Production	Feedwater Sys	Feedwater Sys-Ctrl
Electric Production	Feedwater Sys	Feedwater Sys-Motor
Electric Production	Feedwater Sys	Non-unitized
Electric Production	Fence	Fence
Electric Production	Filter-Separator-Strainer Sys	Filter-Separator-Strainer Sys
Electric Production	Fire Protection Sys	Fire Protection Sys
Electric Production	Fire Protection Sys	Fire Protection Sys-Ctrl
Electric Production	Fire Protection Sys	Fire Protection Sys-Sta Pipe
Electric Production	Flue Gas Reheater Sys	Flue Gas Reheater Sys
Electric Production	Flue Gas Reheater Sys	Flue Gas Reheater Sys-Ctrl
Electric Production	Fly Ash Disposal Sys	Fly Ash Disposal Sys-Ctrl
Electric Production	Fly Ash Disposal Sys	Fly Ash Disposal Sys-Tank
Electric Production	Fly Ash Disposal Sys	Fly Ash Disposal Sys-Motor
Electric Production	Fly Ash Disposal Sys	Fly Ash Disposal Sys
Electric Production	Forced Draft Fan Sys	Forced Draft Fan Sys
Electric Production	Forced Draft Fan Sys	Forced Draft Fan Sys-Sta Pipe
Electric Production	Forced Draft Fan Sys	Forced Draft Fan Sys-Motor
Electric Production	Forced Draft Fan Sys	Forced Draft Fan Sys-Ctrl
Electric Production	Fuel Pool Cooling & Purificton Sys	Fuel Pool Cooling & Prf Sys-Ctrl
Electric Production	Fuel Pool Cooling & Purificton Sys	Fuel Pool Cooling & Prf Sys
Electric Production	Fuel Transfer Sys	Stacker-Reclaimer Sys
Electric Production	Fuel Transfer Sys	Fuel Transfer Sys-Sta Pipe
Electric Production	Fuel Transfer Sys	Fuel Transfer Sys-Tank
Electric Production	Fuel Transfer Sys	Fuel Transfer Sys
Electric Production	Fuel Transfer Sys	Stacker-Reclaimer Sys-Ctrl
Electric Production	Fuel Transfer Sys	Fuel Transfer Sys-Ctrl
Electric Production	Fuel Treatment Equip	Fuel Treatment Equip
Electric Production	Future Use Fort Saint Vrain	Cranes And Hoists
Electric Production	Gas Injection-Recirc Fan Sys	Gas Injectn-Recirc Fan Sys-Sta Pipe
Electric Production	Gas Injection-Recirc Fan Sys	Gas Injectn-Recirc Fan Sys
Electric Production	Gas Injection-Recirc Fan Sys	Gas Injectn-Recirc Fan Sys-Ctrl
Electric Production	Gas Turbine	Gas Turbine Lube Oil Sys-Sta Pipe
Electric Production	Gas Turbine	Gas Turbine
Electric Production	Gas Turbine	Gas Turbine Air Coolig Sys-Sta Pipe
Electric Production	Gas Turbine	Gas Turbine-Ctrl

Business Unit	Property Group	Retirement Unit
Electric Production	Gas Turbine	Gas Turbine Atomizing Air Sys
Electric Production	Gas Turbine	Gas Turbine-Sta Pipe
Electric Production	General Property	Tools Shop Type
Electric Production	General Property	Detector
Electric Production	General Property	Rack Material
Electric Production	General Property	Transportation Class 2 Pickups Etc
Electric Production	General Property	Hoists, Lifters and Jacks
Electric Production	General Property	Yard Equip (Mowers, Etc.)
Electric Production	General Property	Bldg Maint Equip
Electric Production	General Property	Equip, Other,(Ladders, Stools)
Electric Production	General Property	Scale Platform
Electric Production	General Property	Equip Mechanical
Electric Production	General Property	Transportation Class 4 Large Trucks
Electric Production	General Property	Stores Equip
Electric Production	General Property	Tools, Hydraulic
Electric Production	General Property	Charger Battery
Electric Production	General Property	Communications Equip Type Unknown
Electric Production	General Property	Lab Testing Equip
Electric Production	General Property	Material Handling Equip
Electric Production	General Property	Shelves And Lockers
Electric Production	General Property	Analyzer
Electric Production	General Property	Computer Equip, Mainframe
Electric Production	General Property	Lab Equip, Chemical
Electric Production	General Property	Chromatograph
Electric Production	General Property	Tools, Hand
Electric Production	General Property	Cameras & Equip
Electric Production	General Property	Video & Audio Equip
Electric Production	General Property	Spectrophotometer
Electric Production	General Property	Meters and Gauges (All Types)
Electric Production	General Property	Computers,Personal(Desk or Lap Top)
Electric Production	General Property	Tools & Garage Equip Non Utility
Electric Production	General Property	Battery Storage
Electric Production	General Property	Computer Equip
Electric Production	General Property	Ctrl-General
Electric Production	General Property	Miscellaneous Tools
Electric Production	General Property	Ctrl-Tools, Shop & Garage
Electric Production	General Property	General
Electric Production	General Property	Equip Construction Usage
Electric Production	General Property	Kitchen Appliances
Electric Production	General Property	File & Storage Cabinets (All Types)
Electric Production	General Property	Office Equip, Electronic
Electric Production	General Property	Air Conditioner
Electric Production	General Property	Testers
Electric Production	General Property	Tools, Electric
Electric Production	Generator	Gen Cooling and Purge Sys-Sta Pipe
Electric Production	Generator	Gen Liquid Cooling Sys
Electric Production	Generator	Generator
Electric Production	Generator	Gen-Sta Pipe
Electric Production	Generator	Gen Cooling and Purge Sys
Electric Production	Generator	Gen-Ctrl
Electric Production	Generator	Gen Seal Oil Sys-Sta Pipe

Business Unit	Property Group	Retirement Unit
Electric Production	Generator	Gen-Motor
Electric Production	Generator	Gen Seal Oil Sys-Tank
Electric Production	Generator	Gen Seal Oil Sys
Electric Production	Heat Recovery Steam Generator	Heat Recovery Steam Gen-Sta Pipe
Electric Production	Heat Tracing Sys	Heat Tracing Sys
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys-Tank
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys-Sta Pipe
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys-Motor
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys-Ctrl
Electric Production	High Pressure Safety Injection Sys	High Press Sfty Injectn Sys-Sta Pip
Electric Production	High Pressure Safety Injection Sys	High Press Sfty Injectn Sys
Electric Production	Hydrogen Sampling Sys	Hydrogen Sampling Sys-Sta Pipe
Electric Production	Hydrogen Sampling Sys	Hydrogen Sampling Sys
Electric Production	Hydrogen Supply Sys	Hydrogen Supply Sys
Electric Production	Hydrogen Supply Sys	Hydrogen Supply Sys-Sta Pipe
Electric Production	Incore Instrumentation Sys	Incore Instrumentation Sys-Ctrl
Electric Production	Incore Instrumentation Sys	Incore Instrumentation Sys
Electric Production	Independent Spent Fuel Storage Sys	Independent Spent Fuel Storage Sys
Electric Production	Induced Draft Fan Sys	Induced Draft Fan Sys-Motor
Electric Production	Induced Draft Fan Sys	Induced Draft Fan Sys
Electric Production	Land and ROW (Non-Depreciable)	Land Owned In Fee (Non Depreciable)
Electric Production	Land and ROW (Non-Depreciable)	Right of Way (Non-Depreciable)
Electric Production	License	Licenses
Electric Production	Limestone Handling Sys	Slurry Reclaim Sys-Sta Pipe
Electric Production	Limestone Handling Sys	Limestone Handling Sys-Tank
Electric Production	Limestone Handling Sys	Limestone Handling Sys
Electric Production	Limestone Handling Sys	Limestone Handling Sys-Ctrl
Electric Production	Limestone Handling Sys	Limestone Handling Sys-Sta Pipe
Electric Production	Limestone Handling Sys	Slurry Reclaim Sys
Electric Production	Locomotive	Locomotive
Electric Production	Low Pressure Safety Injection Sys	Low Press Sfty Injectn Sys
Electric Production	Low Pressure Safety Injection Sys	Low Press Sfty Injectn Sys-Tank
Electric Production	LPG Process Control Sys	LPG Process Ctrl Sys
Electric Production	Main Steam Sys	Main Steam Sys
Electric Production	Monitoring Sys	Fire Detection Sys
Electric Production	Monitoring Sys	Monitoring Sys-Emission Analyzer
Electric Production	Monitoring Sys	Monitoring Sys - Weather
Electric Production	Monitoring Sys	Monitoring Sys - Radiation
Electric Production	Monitoring Sys	Weather Package
Electric Production	Monitoring Sys	Pre-Funded AFUDC
Electric Production	Monitoring Sys	Monitoring Sys - Sta
Electric Production	Monitoring Sys	Sampling Sys
Electric Production	Monitoring Sys	Monitoring Sys - Environmental
Electric Production	Monitoring Sys	Monitoring Sys-Continuous Emission
Electric Production	Monitoring Sys	Monitoring Sys - Loose Parts
Electric Production	Monitoring Sys	Seismic Instrumentation Sys
Electric Production	Monitoring Sys	Post Accident Sampling Sys
Electric Production	New Fuel Storage & Handling Eqpt	New Fuel Storage & Handlg Eqpt
Electric Production	Non-unitized	Nuclear Fuel Materials & Assembles
Electric Production	Non-unitized	Non-unitized

Business Unit	Property Group	Retirement Unit
Electric Production	Nuclear Fuel	Nuclear Fuel Spent
Electric Production	Nuclear Fuel	Nuclear Fuel Materials & Assembles
Electric Production	Nuclear Fuel	Nuclear Fuel Assemblies in Reactor
Electric Production	Nuclear Instrumentation Sys	Nuclear Instrumentation Sys-Ctrl
Electric Production	Nuclear Instrumentation Sys	Nuclear Instrumentation Sys
Electric Production	Odorizing Sys	Odorizing Sys
Electric Production	Oil Storage Sys	Oil Storage Sys-Tank
Electric Production	Oil Storage Sys	Oil Storage Sys
Electric Production	Oil Supply Sys	Oil Supply Sys-Tank
Electric Production	Oil Supply Sys	Oil Supply Sys-Sta Pipe
Electric Production	Photovoltaic Unit	Photovoltaic Unit
Electric Production	Plant Electrical Distr Sys	Plant Electrical Distr Sys
Electric Production	Pond	Pond
Electric Production	Power Supply	Power Supply Solar
Electric Production	Power Supply	Power Supply
Electric Production	Power Supply	Power Supply Uninterruptible
Electric Production	Power Supply	Battery Storage Sta
Electric Production	Power Supply	Charger Battery Sta
Electric Production	Power Supply	Inverter
Electric Production	Precipitator/Ash Collection Sys	Precip/Ash Collection Sys
Electric Production	Precipitator/Ash Collection Sys	Precip/Ash Collection Sys-Ctrl
Electric Production	Precipitator/Ash Collection Sys	Precip/Ash Collection Sys-Hopper
Electric Production	Pressurizer Sys	Pressurizer Sys
Electric Production	Pressurizer Sys	Pressurizer Sys-Sta Pipe
Electric Production	Primary Air Sys	Primary Air Sys
Electric Production	Primary Air Sys	Primary Air Sys-Motor
Electric Production	Primary Sampling Sys	Primary Sampling Sys-Sta Pipe
Electric Production	Primary Sampling Sys	Primary Sampling Sys
Electric Production	Pump	Pump
Electric Production	Rail Car Unloading Bldg and Equip	Rail Car Unloading Bldg & Equip
Electric Production	Rail Car Unloading Bldg and Equip	Rail Car Unloading Bldg & Equip-Ctrl
Electric Production	Railway Sys	Railway Sys
Electric Production	Reactor Cavity Purification Sys	Reactor Cavity Purif Sys-Sta Pipe
Electric Production	Reactor Cavity Purification Sys	Reactor Cavity Purif Sys
Electric Production	Reactor Control Sys	Reactor Ctrl Sys
Electric Production	Reactor Coolant Sys	Reactor Coolant Sys-Ctrl
Electric Production	Reactor Coolant Sys	Reactor Coolant Sys-Sta Pipe
Electric Production	Reactor Coolant Sys	Reactor Coolant Sys
Electric Production	Reactor Coolant Sys	Reactor Coolant Sys-Motor
Electric Production	Reactor Protection Sys	Reactor Protection Sys
Electric Production	Reactor Protection Sys	Reactor Protection Sys-Ctrl
Electric Production	Reactor Vessel and Internals	Reactor Vessel and Internals
Electric Production	Reheat Steam Sys	Reheat Steam Sys-Sta Pipe
Electric Production	Reheat Steam Sys	Reheat Steam Sys-Ctrl
Electric Production	Reservoir	Reservoir
Electric Production	Right of Way (Amortized)	Right of Way (Amortized)
Electric Production	Road	Pre-Funded AFUDC
Electric Production	Road	Road
Electric Production	Seal Air Sys	Seal Air Sys-Sta Pipe
Electric Production	Site Security Sys	Site Security Sys
Electric Production	Software	Software

Business Unit	Property Group	Retirement Unit
Electric Production	Spent Fuel Storage Sys	Spent Fuel Storage Sys
Electric Production	Spillway	Spillway
Electric Production	Stack	Stack-Ctrl
Electric Production	Stack	Stack
Electric Production	Stack	Stack-Muffler/Silencer
Electric Production	Station Piping	Sta Pipe Usage Unknown
Electric Production	Station Piping	Sta Pipe Gas Mea and Regulatr
Electric Production	Station Piping	Sta Pipe
Electric Production	Station Wiring	Sta Wiring
Electric Production	Steam Generator Blowdown Sys	Steam Gen Blowdown Sys
Electric Production	Steam Generators	Steam Gens
Electric Production	Structure-Substation	Str Substation Equip and Bus 115KV
Electric Production	Tank	Tank
Electric Production	Transf Station/Auxiliary	Transf Sta/Aux
Electric Production	Transf Station/Auxiliary	Sta/Aux Transf
Electric Production	Transf-Other	Transf Special Ctrl
Electric Production	Transf-Other	Transf Special Volt KV Unknown
Electric Production	Transf-Other	Transf Start-up
Electric Production	Transf-Other	Transf Special Insulating
Electric Production	Transf-Other	Transf Special Isolating
Electric Production	Turbine	Turbine Lube Oil Sys-Ctrl
Electric Production	Turbine	Steam Turbine
Electric Production	Turbine	Turbine Air Intake Sys
Electric Production	Turbine	Moistr Separator Reheat Sys-Sta Pip
Electric Production	Turbine	Moistr Separator Reheat Sys
Electric Production	Turbine	Turbine Lube Oil Sys-Sta Pipe
Electric Production	Turbine	Turbine Lube Oil Sys
Electric Production	Turbine	Turbine-Sta Pipe
Electric Production	Turbine	Turbine Gland Seal Sys
Electric Production	Turbine	Turbine
Electric Production	Turbine	Steam Turbine-Sta Pipe
Electric Production	Turbine	Turbine Gland Seal Sys-Sta Pipe
Electric Production	Turbine	Turbine Crane
Electric Production	Turbine	Turbine Air Intake Sys-Ctrl
Electric Production	Turbine	Turbine Steam Pipe Sys-Sta Pipe
Electric Production	Turbine	Pre-warm-Stm Trb Bypass Sys-Sta Pip
Electric Production	Turbine	Turbine Steam Pipe Sys-Ctrl
Electric Production	Turbine	Turbine Lube Oil Sys-Tank
Electric Production	Turbine-Waterwheel	Turbine-Waterwheel
Electric Production	Vacuum Cleaning Sys	Vacuum Cleaning Sys
Electric Production	Valve	Valve Ctrl
Electric Production	Valve	Valve
Electric Production	Valve	Valve
Electric Production	Vaporizing Sendout Sys	Vaporizing Sendout Sys
Electric Production	Warning Sys, Off-Site	Warning Sys, Off-Site
Electric Production	Waste Gas Disposal Sys	Waste Gas Disposal Sys-Tank
Electric Production	Waste Gas Disposal Sys	Waste Gas Disposal Sys
Electric Production	Waste Liquid Disposal Sys	Waste Liquid Disposal Sys
Electric Production	Waste Liquid Disposal Sys	Waste Liquid Disposal Sys-Tank
Electric Production	Waste Liquid Disposal Sys	Waste Liquid Disposal Sys-Sta Pipe
Electric Production	Waste Solid Disposal Sys	Waste Solid Disposal Sys-Tank

Business Unit	Property Group	Retirement Unit
Electric Production	Waste Solid Disposal Sys	Waste Solid Disposal Sys
Electric Production	Water Supply Sys	Well Water-Well
Electric Production	Water Supply Sys	Water Supply Sys
Electric Production	Water Supply Sys	Water Treatment Sys
Electric Production	Water Supply Sys	Service Water Sys-Ctrl
Electric Production	Water Supply Sys	Service Water Sys-Sta Pipe
Electric Production	Water Supply Sys	Water Management Sys-Spillway
Electric Production	Water Supply Sys	Potable Water Sys
Electric Production	Water Supply Sys	Potable Water Sys-Motor
Electric Production	Water Supply Sys	Well Water-Ctrl
Electric Production	Water Supply Sys	Water Supply Sys-Ctrl
Electric Production	Water Supply Sys	Potable Water Sys-Sta Pipe
Electric Production	Water Supply Sys	Water Sampling Sys
Electric Production	Water Supply Sys	Potable Water Sys-Well
Electric Production	Water Supply Sys	Water Supply Sys-Sta Pipe
Electric Production	Water Supply Sys	Water Treatment Sys-Ctrl
Electric Production	Water Supply Sys	Water Supply Sys-Tank
Electric Production	Water Supply Sys	Water Supply Sys-Well
Electric Production	Water Supply Sys	Water Sampling Sys-Ctrl
Electric Production	Water Supply Sys	Service Water Sys
Electric Production	Water Supply Sys	Water Management Sys
Electric Production	Water Supply Sys	Potable Water Sys-Tank
Electric Production	Water Supply Sys	Potable Water Sys-Ctrl
Electric Production	Water Treatment Sys	Water Treatment Sys-Ctrl
Electric Production	Water Treatment Sys	Water Treatment Sys-Tank
Electric Production	Water Treatment Sys	Water Treatment Sys-Sta Pipe
Electric Production	Water Treatment Sys	Water Treatment Sys
Electric Production	Waterfront Improvements	Waterfront Improvements
Electric Production	Welding Sys, Central	Welding Sys, Central
Electric Production	Well	Well Water
Electric Production	Well	Well
Electric Production	Wet Layup Sys	Wet Layup Sys
Electric Production	Yard Improvements	Yard Improvements-Truck
Electric Production	Yard Improvements	Yard Improvements
Electric Distribution	Alarm-Annunciator Sys	Alarm-Annunciator Sys
Electric Distribution	Asset Retirement Cost (ARC)	ARC-Elec Distribution
Electric Distribution	Building	Bldg Other
Electric Distribution	Building	Bldg Sta Ctrl
Electric Distribution	CIAC	CIAC
Electric Distribution	Communications Equip	Communications Equip Telephone
Electric Distribution	Compressor-Air and Gas	Compressor Air
Electric Distribution	Conductor	Conductor OH
Electric Distribution	Conductor	Conductor Underground
Electric Distribution	Conductor	Conductor Overhead Secondary
Electric Distribution	Conductor	Conductor Underground Secondary
Electric Distribution	Conductor	Service Electric Underground
Electric Distribution	Conductor	Conductor Overhead
Electric Distribution	Conduit and Duct Banks	Duct Bank
Electric Distribution	Conduit and Duct Banks	Conduit
Electric Distribution	Conduit and Duct Banks	Tunnel
Electric Distribution	Controls	Sta Ctrl

Business Unit	Property Group	Retirement Unit
Electric Distribution	Controls	Ctrl's Sta
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Converter Phase Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Sectionalizer Oil Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Oil Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Cabinet Switching
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Regulator Volt Single Phase Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Cubicle Mtl Clad Switchgear Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester UNKV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Power Line Carrier Sys
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang 44KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect 138KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester 44KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Bank 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 44KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Vacuum Vault Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Regulator Volt Auto Booster Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Vacuum Capacitor 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting UNKV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Expulsion Link 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect UNKV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Platform Switching
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor UNKV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Cabinet Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Operator Auto Hydraulic
Electric Distribution	Elec Equip & Devices (Retire Curve)	Automatic 3PH Load Transfer ATO
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Radio Activated Serv Interp
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Network Protector (Vault only)
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fault Interrupter 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang Oil Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Recloser

Business Unit	Property Group	Retirement Unit
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 138KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 345KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting 230KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Cooler Elec Trans
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Regulator Volt 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Bank 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fault Interrupter 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Bank 230KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Sectionalizer Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Regulator Volt 3PH Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fault Interrupter Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Bank Switched Distr
Electric Distribution	Equip Foundation	Equip Foundation
Electric Distribution	Fence	Fence
Electric Distribution	Fire Protection Sys	Fire Protection Sys
Electric Distribution	Foundation Transf Electric Distr	Found Transf Elec Dist
Electric Distribution	General Property	Charger Battery
Electric Distribution	General Property	Equip, Other,(Ladders, Stools)
Electric Distribution	General Property	Cabinet Storage
Electric Distribution	General Property	Network Equip
Electric Distribution	General Property	Battery Storage
Electric Distribution	General Property	Tools, Hand
Electric Distribution	Install Equip	Metering Primary-Install
Electric Distribution	Install Equip	Metering Primary Distr-Install
Electric Distribution	Install Transf	Install Transf
Electric Distribution	Land and ROW (Non-Depreciable)	Land Owned In Fee (Non Depreciable)
Electric Distribution	Land and ROW (Non-Depreciable)	Right of Way (Non-Depreciable)
Electric Distribution	Lighting-Street and Area	Standard
Electric Distribution	Lighting-Street and Area	Controller
Electric Distribution	Lighting-Street and Area	Luminaire
Electric Distribution	Lighting-Street and Area	Conductor Underground Secondary
Electric Distribution	Lighting-Street and Area	Pedestrian
Electric Distribution	Meter-Electric (Amortized)	Meter Electric
Electric Distribution	Meter-Electric (Retire Curve)	Meter AMR
Electric Distribution	Non-unitized	Non-unitized
Electric Distribution	Pole	Pole Not Wood
Electric Distribution	Pole	Pole, Cross Arm
Electric Distribution	Pole	Pole Wood
Electric Distribution	Power Supply	Gen Emergency Power Supply
Electric Distribution	Power Supply	Battery Storage Sta
Electric Distribution	Power Supply	Power Supply
Electric Distribution	Power Supply	Charger Battery Sta
Electric Distribution	Pump	Pump
Electric Distribution	Right of Way (Depreciable)	Right of Way (Depreciable)
Electric Distribution	Service-Electric	Service Electric Underground

Business Unit	Property Group	Retirement Unit
Electric Distribution	Service-Electric	Service Electric Overhead
Electric Distribution	Site Grounding Sys	Site Grounding Sys
Electric Distribution	Station Wiring	Sta Wiring
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 230KV
Electric Distribution	Structure-Substation	Str Substation Equip and Bus UNKV
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 69KV
Electric Distribution	Structure-Substation	Equip Foundation
Electric Distribution	Structure-Substation	Str Substation Equip and Bus Distr
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 115KV
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 345KV
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 34.5KV
Electric Distribution	Substation Package Unit	Substation Package Unit 115KV
Electric Distribution	Substation Package Unit	Substation Package Unit-Mobile
Electric Distribution	Tank	Tank
Electric Distribution	Tower	Tower-Substation Deadend UNKV
Electric Distribution	Transf Instr Cur Pot Volt CCVolt	Transf Instr Cur Pot Volt CCVolt
Electric Distribution	Transf-Line (Amortized)	Transf Line Amortized
Electric Distribution	Transf-Line (Inactive)	Transf Line
Electric Distribution	Transf-Line (Retire Curve)	Transf Line (Retirement Use Only)
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Underground 1PH
Electric Distribution	Transf-Line (Retire Curve)	Network Protector Distr
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Network 3PH
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Vault Sub 3PH
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Overhead 1PH
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Overhead 3PH
Electric Distribution	Transf-Line (Retire Curve)	Network Protector Pad Mount Distr
Electric Distribution	Transf-Other	Equip Foundation
Electric Distribution	Transf-Other	Transf Special Aux Phasing
Electric Distribution	Transf-Other	Transf Potential Device
Electric Distribution	Transf-Other	Transf Special 1PH
Electric Distribution	Transf-Other	Transf 1PH 600V and Less
Electric Distribution	Transf-Other	Transf Start-up
Electric Distribution	Transf-Other	Transf Special Ctrl
Electric Distribution	Transf-Substation	Transf Substation 230KV
Electric Distribution	Transf-Substation	Transf Substation-Low Side Bus
Electric Distribution	Transf-Substation	Transf Substation-Genration Step-Up
Electric Distribution	Transf-Substation	Transf Substation 3PH Distr
Electric Distribution	Transf-Substation	Transf Substation 1PH Distr
Electric Distribution	Transf-Substation	Transf Grounding 1PH Distr
Electric Distribution	Transf-Substation	Transf Substation 115KV
Electric Distribution	Transf-Substation	Transf Substation 44KV
Electric Distribution	Transf-Substation	Transf Substation-Grounding Bank
Electric Distribution	Transf-Substation	Transf Substation 69KV
Electric Distribution	Transf-Substation	Transf Substation 345KV
Electric Distribution	Vault	Substation Vault
Electric Distribution	Vault	Vault
Electric Distribution	Well	Well Water
Electric Distribution	Yard Improvements	Yard Improvements
Electric General	AR15 Communication Equip-EMS	AR15 Communication Equip-EMS
Electric General	AR15 Communication Equipment	AR15 Communication Equipment
Electric General	AR15 Miscellaneous Equipment	AR15 Miscellaneous Equipment

Business Unit	Property Group	Retirement Unit
Electric General	AR15 Network Equipment	AR15 Network Equipment
Electric General	AR15 Office Furniture & Equipment	AR15 Office Furniture & Equipment
Electric General	AR15 Power Operated Equipment	AR15 Power Operated Equipment
Electric General	AR15 Property-Life 5 Years	AR15 Property-Life 5 Years
Electric General	AR15 Property-Life 10 Years	AR15 Property-Life 10 Years
Electric General	AR15 Property-Life 25 Years	AR15 Property-Life 25 Years
Electric General	AR15 Tools/Shop/Garage Equipment	AR15 Tools/Shop/Garage Equipment
Electric General	AR15 Transportation Eq-Automobiles	AR15 Transportation Eq-Automobiles
Electric General	AR15 Transportation Eq-Heavy Trucks	AR15 Transportation Eq-Heavy Trucks
Electric General	AR15 Transportation Eq-Light Trucks	AR15 Transportation Eq-Light Trucks
Electric General	AR15 Transportation Eq-Trailers	AR15 Transportation Eq-Trailers
Electric General	Automobiles-Gp 1-4.2 yr	Automobiles-Gp 1-4.2 yr
Electric General	Building	Bldg Service Center
Electric General	Building	Bldg Office
Electric General	Building	Bldg Other
Electric General	Communication Equip-2 way-10 yr	Communication Equip-2 way-10 yr
Electric General	Communication Equip-2 way-9 yr	Communication Equip-2 way-9 yr
Electric General	Communication Equip-9 yr	Communication Equip-9 yr
Electric General	Communication Equip-EMS-9 yr	Communication Equip-EMS-9 yr
Electric General	Fence	Fence
Electric General	Future Use Fort Saint Vrain	Fire Protection System
Electric General	General Property	Tools Shop Type
Electric General	General Property	Transportation Class 4 Large Trucks
Electric General	General Property	Testers
Electric General	General Property	Computer Equip
Electric General	General Property	Stores Equip
Electric General	General Property	General
Electric General	General Property	Printers
Electric General	General Property	Transportation Class 2 Pickups Etc
Electric General	General Property	Tools, Hand
Electric General	General Property	Tools, Hydraulic
Electric General	General Property	Chromatograph
Electric General	General Property	Computers,Personal(Desk or Lap Top)
Electric General	General Property	Detector
Electric General	General Property	Communications Equip Type Unknown
Electric General	General Property	Furniture, Other (Not Listed Above)
Electric General	General Property	Tools, Electric
Electric General	General Property	Air Conditioner
Electric General	General Property	Cabinet Storage
Electric General	General Property	Miscellaneous Tools
Electric General	General Property	Network Equip
Electric General	Hand Held Meter Readers-5 yr	Hand Held Meter Readers-5 yr
Electric General	Heavy Trucks-Gp 4-8-12 yr	Heavy Trucks-Gp 4-8-12 yr
Electric General	Laboratory Equip-10 yr	Laboratory Equip-10 yr
Electric General	Laboratory Equip-20 yr	Laboratory Equip-20 yr
Electric General	Land and ROW (Non-Depreciable)	Land Owned In Fee (Non-Depreciable)
Electric General	Land and ROW (Non-Depreciable)	Right of Way (Non-Depreciable)
Electric General	Light Trucks-Gp 2-3-10 yr	Light Trucks-Gp 2-3-10 yr
Electric General	Misc Equip-20 yr	Misc Equip-20 yr
Electric General	Network Equip-4 yr	Network Equip-4 yr
Electric General	Network Equip-5 yr	Network Equip-5 yr

Business Unit	Property Group	Retirement Unit
Electric General	Non-unitized	Non-unitized
Electric General	Office Furniture & Equip-18 yr	Office Furniture & Equip-18 yr
Electric General	Power Operated Equip-10 yr	Power Operated Equip-10 yr
Electric General	Pump	Pump
Electric General	Road	Road
Electric General	Site Security Sys	Site Security Sys
Electric General	Software	Software
Electric General	Stores Equip-20 yr	Stores Equip-20 yr
Electric General	Tools & Garage Equip-15 yr	Tools & Garage Equip-15 yr
Electric General	Trailers-Licensed-10 yr	Trailers-Licensed-10 yr
Electric General	Warning Sys, Off-Site	Warning Sys, Off-Site
Electric General	Well	Well
Electric General	Yard Improvements	Yard Improvements
Electric Transmission	Acquisition Adjustment	Acquisition Adjustment
Electric Transmission	Alarm-Annunciator Sys	Alarm-Annunciator Sys
Electric Transmission	Building	Bldg Sta Ctrl
Electric Transmission	Building	Bldg Other
Electric Transmission	Building	Pre-Funded AFUDC
Electric Transmission	CIAC	CIAC
Electric Transmission	Communications Equip	Communications Equip Type Unknown
Electric Transmission	Communications Equip	Communications-Telemetry Sys
Electric Transmission	Communications Equip	Communications Equip Telephone
Electric Transmission	Communications Equip	Communications Equip Antenna Tower
Electric Transmission	Communications Equip	Ctrls Sta
Electric Transmission	Compressor-Air and Gas	Compressor Air
Electric Transmission	Conductor	Conductor Overhead Secondary
Electric Transmission	Conductor	Conductor Coaxial
Electric Transmission	Conductor	Conductor Underground
Electric Transmission	Conductor	Conductor OH
Electric Transmission	Conductor	Fiber Optic
Electric Transmission	Conductor	Pre-Funded AFUDC
Electric Transmission	Conductor	Conductor Overhead
Electric Transmission	Conduit and Duct Banks	Duct Bank
Electric Transmission	Conduit and Duct Banks	Tunnel
Electric Transmission	Conduit and Duct Banks	Conduit
Electric Transmission	Controls	Sta Ctrls
Electric Transmission	Controls	Ctrls Sta
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 138KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Cubicle Mtl Clad Switchgear Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 44KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Cooler Elec Trans
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 500KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker Distr

Business Unit	Property Group	Retirement Unit
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Cabinet Switching
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Operator Auto Hydraulic
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Recloser
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Ctrls Sta
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang Grounding UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Rectifier
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Platform Switching
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Regulator Volt 3PH Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Resistor Neutral Grounding
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Vacuum Capacitor 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Cabinet Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Converter Phase Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Pre-Funded AFUDC
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 230KV

Business Unit	Property Group	Retirement Unit
Electric Transmission	Elec Equip & Devices (Retire Curve)	Regulator Volt Single Phase Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang Grounding 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Sys
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 44KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 181KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 500KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Expulsion Link 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Regulator Volt 69KV
Electric Transmission	Equip Foundation	Pre-Funded AFUDC
Electric Transmission	Equip Foundation	Equip Foundation
Electric Transmission	Fence	Fence
Electric Transmission	Fire Protection Sys	Fire Protection Sys
Electric Transmission	General Property	Charger Battery
Electric Transmission	General Property	Cabinet Storage
Electric Transmission	General Property	Tools Shop Type
Electric Transmission	General Property	Equip, Other,(Ladders, Stools)
Electric Transmission	General Property	Tools, Hand
Electric Transmission	General Property	Communications Equip Type Unknown
Electric Transmission	General Property	Battery Storage
Electric Transmission	Install Equip	Metering Primary Distr-Install
Electric Transmission	Install Equip	Install Circuit Breaker
Electric Transmission	Install Equip	Metering Primary-Install
Electric Transmission	Install Transf	Install Transf Auto
Electric Transmission	Install Transf	Install Transf
Electric Transmission	Land and ROW (Non-Depreciable)	Right of Way (Non-Depreciable)
Electric Transmission	Land and ROW (Non-Depreciable)	Land Owned In Fee (Non Depreciable)
Electric Transmission	Monitoring Sys	Monitoring Sys - Sta
Electric Transmission	Monitoring Sys	Weather Package
Electric Transmission	Non-unitized	Non-unitized
Electric Transmission	Pipe-Transmission Line	Pipe Transmission Line
Electric Transmission	Plant Purch & Sold (Acct 102 Only)	Plant Purch & Sold (Acct 102 Only)
Electric Transmission	Pole	Pole, Cross Arm
Electric Transmission	Pole	Pole Not Wood
Electric Transmission	Pole	Pre-Funded AFUDC
Electric Transmission	Pole	Pole, Insulated Cross Arm
Electric Transmission	Pole	Conductor OH
Electric Transmission	Pole	Pole Wood
Electric Transmission	Pole	Minor Item-Pole Trussing
Electric Transmission	Power Supply	Power Supply Uninterruptible
Electric Transmission	Power Supply	Gen Emergency Power Supply
Electric Transmission	Power Supply	Battery Storage Sta
Electric Transmission	Power Supply	Charger Battery Sta
Electric Transmission	Power Supply	Power Supply
Electric Transmission	Pre-Funded AFUDC	Pre-Funded AFUDC

Business Unit	Property Group	Retirement Unit
Electric Transmission	Pump	Pump
Electric Transmission	Railway Sys	Railway Sys
Electric Transmission	Right of Way (Depreciable)	Right of Way (Depreciable)
Electric Transmission	Site Grounding Sys	Site Grounding Sys
Electric Transmission	Software	Software
Electric Transmission	Station Wiring	Sta Wiring
Electric Transmission	Station Wiring	Pre-Funded AFUDC
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 345KV
Electric Transmission	Structure-Substation	Equip Foundation
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 44KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus UNKV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus Distr
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 34.5KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 115KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 161KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 230KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 88KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 69KV
Electric Transmission	Substation Package Unit	Substation Package Unit-Mobile
Electric Transmission	Tank	Tank
Electric Transmission	Tower	Tower Substation Deadend 115KV
Electric Transmission	Tower	Tower Substation Deadend 345KV
Electric Transmission	Tower	Tower-Substation Deadend UNKV
Electric Transmission	Tower	Tower
Electric Transmission	Transf Instr Cur Pot Volt CCVolt	Transf Instr Cur Pot Volt CCVolt
Electric Transmission	Transf-Other	Transf Special Aux Phasing
Electric Transmission	Transf-Other	Transf Special 1PH
Electric Transmission	Transf-Other	Transf 1PH 600V and Less
Electric Transmission	Transf-Other	Transf Potential Device
Electric Transmission	Transf-Substation	Transf Substation 138KV
Electric Transmission	Transf-Substation	Transf Substation-Low Side Bus
Electric Transmission	Transf-Substation	Transf Substation Auto 345KV
Electric Transmission	Transf-Substation	Transf Substation 3PH Distr
Electric Transmission	Transf-Substation	Transf Grounding 1PH Distr
Electric Transmission	Transf-Substation	Transf Substation Auto 230KV
Electric Transmission	Transf-Substation	Transf Substation 1PH Distr
Electric Transmission	Transf-Substation	Transf Substation 230KV
Electric Transmission	Transf-Substation	Transf Substation 115KV
Electric Transmission	Transf-Substation	Transf Substation Auto 115KV
Electric Transmission	Transf-Substation	Transf Substation 69KV
Electric Transmission	Transf-Substation	Transf Substation 44KV
Electric Transmission	Transf-Substation	Transf Substation 500KV
Electric Transmission	Transf-Substation	Transf Substation 345KV
Electric Transmission	Transf-Substation	Transf Substation-Genration Step-Up
Electric Transmission	Transf-Substation	Transf Substation-Grounding Bank
Electric Transmission	Vault	Vault
Electric Transmission	Well	Well Water
Electric Transmission	Yard Improvements	Yard Improvements

**Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Plant Acquired for Which Regulatory Approval Has Not Been Obtained
Year Ended December 31, 2011**

Docket No. EL12-____
Schedule D-9
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NOT APPLICABLE