

P8 - 5

Xcel Energy (Mn)
Gas Utility - 8 Year Amortization
Deferred Accounting - Clean Up North Dakota
Gas Distribution
2007 Test Year
000's

Plant in Service			
Year	BOY	Current (1)	EOY
2007	2,817	-	2,817

Amortization			
Year	BOY	Current (2)	EOY
2007	1,916	360	2,276

Net Plant			
Year	BOY (3)	Current	EOY (4)
2007	901	(360)	541

Notes:

- (1) Tax Depreciation and Removal
- (2) Tax Addition - shown for balance tracking only.
O&M amortization included in Production & Storage
- (3) & (4) Prepayments & Other

P8 - 5

Xcel Energy (Mn)
Gas Utility - 5 Year Amortization
Deferred Accounting - Clean Up North Dakota
Gas Distribution
2000 Actual
000's

Plant in Service			
Year	BOY	Current (1)	EOY
2004	2,817	-	2,817
2005	2,817	-	2,817
2006	2,817	-	2,817
2007	2,817	-	2,817
2008	2,817	-	2,817
2009	2,817	-	2,817

Amortization			
Year	BOY	Current (2)	EOY
2004	836	360	1,196
2005	1,196	360	1,556
2006	1,556	360	1,916
2007	1,916	360	2,276
2008	2,276	360	2,636
2009	2,636	181	2,817

Net Plant			
Year	BOY (3)	Current	EOY (4)
2004	1,981	(360)	1,621
2005	1,621	(360)	1,261
2006	1,261	(360)	901
2007	901	(360)	541
2008	541	(360)	181
2009	181	(181)	-

Amortization of Deferred Taxes(A)			
Year	BOY (5)	Current (7)	EOY (6)
2004	808	(147)	662
2005	662	(147)	515
2006	515	(147)	368
2007	368	(147)	221
2008	221	(147)	74
2009	74	(74)	(0)

Notes:

(1) Tax Depreciation and Removal : RATE\00Actual\rb\COSS_Inputs.xls

(2) Tax Addition : RATE\00Actual\rb\COSS_Inputs.xls

O&M Manual Items amortization entered from P8-5 reversal of auto load. See 09-__.

(3) & (4) Prepayments & Other : RATE\00Actual\rb\othr_rb\M&S_Prepay_Fuel_Summary.xls

(5) & (6) Accumulated Deferred Income Tax : RATE\00Actual\rb\COSS_Inputs.xls

(7) Deferred Tax Provision : RATE\00Actual\rb\COSS_Inputs.xls

(A) Non-Plant Balances and Current Year Amortization Times 40.73% (Corporate Composite Tax Rate)