

Northern States Power Company
Electric Utility - State of North Dakota
Comparison of Detail Rate Base Components
(\$000's)

Case No. PU-12-813
Exhibit (AEH-2) Schedule 3
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Line No.	Description	Proposed 2013 Test Year As Filed (A)	Changes (B)	Rebuttal 2013 Test Year As Updated (C) = (B) + (A)
	Electric Plant as Booked			
1	Production	\$537,079	(\$2,129)	\$534,950
2	Transmission	136,211	129	136,340
3	Distribution	138,686	0	138,686
4	General	29,097	0	29,097
5	Common	29,899	0	29,899
6	TOTAL Utility Plant in Service	<u>\$870,972</u>	<u>(\$2,000)</u>	<u>\$868,972</u>
	Reserve for Depreciation			
7	Production	\$289,499	(\$339)	\$289,160
8	Transmission	38,787	3	38,790
9	Distribution	62,947	0	62,947
10	General	11,053	0	11,053
11	Common	17,303	0	17,303
12	TOTAL Reserve for Depreciation	<u>\$419,589</u>	<u>(\$336)</u>	<u>\$419,253</u>
	Net Utility Plant in Service			
13	Production	\$247,580	(\$1,790)	\$245,789
14	Transmission	97,424	126	97,550
15	Distribution	75,739	0	75,739
16	General	18,044	0	18,044
17	Common	12,596	0	12,596
18	Net Utility Plant in Service	<u>\$451,383</u>	<u>(\$1,664)</u>	<u>\$449,719</u>
19	Utility Plant Held for Future Use	\$0	\$0	\$0
20	Construction Work in Progress	\$2,037	\$0	\$2,037
21	Less: Accumulated Deferred Income Taxes	\$92,784	(\$267)	\$92,517
22	Cash Working Capital	(\$926)	(\$150)	(\$1,076)
	Other Rate Base Items:			
23	Materials and Supplies	\$7,613	\$0	\$7,613
24	Fuel Inventory	5,899	0	5,899
25	Non-Plant Assets & Liabilities	(1,809)	(291)	(2,100)
26	Prepayments	1,050	0	1,050
27	Nuclear Outage Amortization	5,018	0	5,018
28	Customer Advances	(18)	0	(18)
29	Customer Deposits	(213)	0	(213)
30	Other Working Capital	398	0	398
31	Total Other Rate Base Items	\$17,938	(\$291)	\$17,647
32	Total Average Rate Base	<u><u>\$377,648</u></u>	<u><u>(\$1,839)</u></u>	<u><u>\$375,810</u></u>