

Position Summary After ND Staff Testimony Supplemented 2013-08-26

\$000s

Issue #	Issue Title	XE Rebuttal Position	NDPSC Position As Supplemented	Difference between XE and NDPSC Supplemented
	CASE AS FILED - 2013 Test Year	16,900	16,900	-
	CORRECTIONS AND UPDATES (NDPSC-5-026)			
	Black Dog Remediation correction	(460)	(460)	-
	AFUDC Correction	54	54	-
	FAS 106 Correction	(34)	(34)	-
	Incentive Compensation Correction	(6)	(6)	-
	Monticello License In-Service	(189)	(189)	-
	Capital No Longer in Test Year	(147)	(147)	-
	Sherco 3 In-Service Date (from Jan to Sept 2013)	(247)	(247)	-
	Pension Update	246	246	-
	Active Health Care	(250)	(250)	-
	Property Tax Update	174	174	-
	ASSUMPTIONS and ALLOCATIONS			
	ROE: Company 10.25%; NDPSC at 9.00%	(1,164)	(5,207)	(4,043)
	Demand Allocator (1-CP versus 12-CP)		(20,371)	(20,371)
	Three-Year Average of Revenues and Expenses		1,318	1,318
	AMORTIZATIONS			
	Nuclear Outage Amortization	incl	(30)	(30)
	Amortizations	incl	(239)	(239)
	CAPITAL/PLANT RELATED			
	Average Balance Restatement Adjustments		(1,767)	(1,767)
	ADIT ratio to Plant-In-Service		1,607	1,607
	Remove Wind2Battery Project *	(19)	(19)	-
	Depreciation Study\Remaining Life Study		(1,146)	
	COMPENSATION and BENEFITS			
	Nuclear Retention Program	incl	(77)	(77)
	Incentive Compensation	incl	(770)	(770)
	SALES			
	Asset Margin Sharing			-
	O&M SPENDING			
	Bad Debt Expense		3	3
	Association Dues	incl	(23)	(23)
	Charitable Contributions	incl	(157)	(157)
	Economic Development	incl	(171)	(171)
	Nuclear Fees		(240)	(240)
	Payroll Taxes		(112)	(112)
	COSS CALCULATIONS			
	Cost of Capital Impact	73	1,344	1,271
	Net Operating Loss Impact	(30)	(10)	20
	Cash Working Capital Impact	(18)	-	18
	Income Tax Calculation		9	9
	Rounding	1	(1)	(2)
	Total	14,884	(10,018)	(24,902)

* NDPSC Supplemental Testimony did not include the Wind to Battery Adjustment NSP made during Rebuttal. We presume this was an inadvertent oversight and incorporated it into this analysis.