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November 30, 2018

VIA U. S. AND ELECTRONIC MAIL

Mr. Darrell Nitschke, Executive Secretary  
North Dakota Public Service Commission  
600 East Blvd.  
Bismarck, ND 58505

RE: REVISED ATTACHMENT A TO SETTLEMENT AGREEMENT  
NORTH DAKOTA TAX CUTS AND JOBS ACT ELECTRIC  
CASE NOS. PU-17-490, PU-18-155

Dear Mr. Nitschke:

Enclosed please find a revised copy of Attachment A that was referenced in, but inadvertently excluded from, the Electric Tax Cuts and Jobs Act Settlement Agreement that was executed on October 2, 2018 in the above-referenced case between Commission Advocacy Staff and Northern States Power Co. The revision includes the removal of "Case Nos. PU-17-490, PU-18-156, Attachment A" on page 1 of Attachment A.

A handwritten signature in blue ink that reads 'David H. Sederquist'.

David H. Sederquist  
Sr. Regulatory Consultant

- 27 PU-18-156 Filed 11/30/2018 Pages: 9  
Revised Attachment A to Electric Tax Cut and Jobs Act Settlement Agreement  
Northern States Power Company
- 24 PU-18-155 Filed 11/30/2018 Pages: 9  
Revised Attachment A to Electric Tax Cut and Jobs Act Settlement Agreement  
Northern States Power Company
- 31 PU-17-490 Filed 11/30/2018 Pages: 9  
Revised Attachment A to Electric Tax Cut and Jobs Act Settlement Agreement  
Northern States Power Company  
David Sederquist

**Northern Sates Power Company**  
**Electric Utility - State of North Dakota**  
**2018 Tax Cuts & Jobs Act Refund**  
Customer Class Allocation

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
			[A x B]		[C / D]		[C / F]
<b>Class</b>	<b>Ordered Revenue<sup>1</sup></b>	<b>Cust Class Portion</b>	<b>TCJA Refund</b>	<b>Est. KWh Sales (2018)</b>	<b>Refund Credit/KWh</b>	<b>Est. Avg. Cust. (2018)</b>	<b>Est. Avg. Refund/Cust</b>
Residential	\$83,016,000	38.51%	\$3,759,868	792,638,805	\$0.004743	81,497	\$46.14
Commercial Non Demand	\$13,592,000	6.31%	\$615,594	112,207,990	\$0.005486	8,896	\$69.20
Commercial & Ind. Demand	\$116,819,000	54.19%	\$5,290,835	1,346,787,594	\$0.003928	4,094	\$1,292.29
Str. Lighting	<u>\$2,144,000</u>	<u>0.99%</u>	<u>\$97,104</u>	<u>17,743,333</u>	\$0.005473	<u>2,046</u>	\$47.46
Totals	\$215,571,000	100.00%	\$9,763,400	2,269,377,723		96,533	

<sup>1</sup> Reflects class revenue apportionment of most recently approved base rate increase (for 2015), as shown on Attachment F, Page 1 of 1 of the 2nd Amended Settlement Agreement (Case No. PU-12-813).

Northern Sates Power Company  
Electric Utility - State of North Dakota  
**North Dakota Federal Tax Reform Refund**

Summary

	2015	Revenue					Estimated Average	Estimated Average
	Ordered	Refund	Tax Refund	Estimated kWh Sales	Calculated	Estimated	Customers	Average Refund
	<u>Revenue (\$000)</u> <sup>1</sup>	<u>Allocator</u>	<u>Allocation</u>	<u>Sep 2017 - Aug 2018</u>	<u>Refund Factor</u>	<u>Refund</u>	<u>Sep 2017 - Aug 2018</u>	<u>per Customer</u>
Residential	\$83,016	38.51%	\$3,696,943	792,638,805	\$0.00466409	\$3,696,943	81,497	\$45.36
Commercial Non Demand	\$13,592	6.31%	\$605,291	112,207,990	\$0.00539437	\$605,291	8,896	\$68.04
Commercial & Industrial Demand	\$116,819	54.19%	\$5,202,288	1,346,787,594	\$0.00386274	\$5,202,288	4,094	\$1,270.66
<u>Lighting</u>	<u>\$2,144</u>	<u>0.99%</u>	<u>\$95,479</u>	<u>17,743,333</u>	<u>\$0.00538109</u>	<u>\$95,479</u>	<u>2,046</u>	<u>\$46.66</u>
Total	\$215,571	100.00%	\$9,600,000	2,269,377,723		\$9,600,000	96,533	

<sup>1</sup> Second Amended Settlement Agreement; Case No. PU-12-813; Attachment F; Page 1 of 1

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State Cd	Year	Service Class	Base Rate De	Jan Total Elec Co	Feb Total Elec C	Mar Total Elec C	Apr Total Elec C	May Total Elec C	Jun Total Elec C	Jul Total Elec C	Aug Total Elec C	Sep Total Elec	Oct Total Elec	Nov Total Elec	Dec Total Elec	YE Total Elec Con
ND	2017	CI	D05	288,408	205,175	223,447	125,573	68,950	41,982	38,410	50,140	37,870	43,484	90,325	184,028	1,397,792
ND	2017	CI	D10	105,475	79,041	57,540	52,320	28,009	7,352	8,961	7,899	4,363	10,963	54,816	91,113	507,852
ND	2017	CI	D11	314,295	255,980	268,238	202,742	190,390	173,985	161,549	177,273	197,834	235,472	247,216	282,637	2,707,611
ND	2017	CI	D12	12,684,107	9,506,250	11,148,457	7,711,317	7,658,273	7,368,046	7,537,979	8,303,186	7,041,589	7,386,850	7,531,439	9,230,616	103,108,108
ND	2017	CI	D14	266,806	200,124	213,409	171,213	177,979	168,673	158,910	157,734	157,891	162,731	180,222	212,050	2,227,742
ND	2017	CI	D16	69,426,200	53,775,951	67,575,802	50,105,335	57,454,940	57,455,313	61,422,120	63,448,449	58,464,042	59,602,525	52,462,943	60,120,832	711,314,452
ND	2017	CI	D17	18,827,502	14,506,722	18,039,059	14,108,811	16,835,741	17,821,486	18,033,447	18,823,245	18,095,243	16,828,496	15,431,212	15,602,922	202,953,886
ND	2017	CI	D18	46,836	46,724	46,298	46,495	46,438	46,577	46,363	46,505	46,575	46,283	46,483	46,613	558,190
ND	2017	CI	D19	82,344	82,966	88,447	56,231	88,243	78,256	74,423	78,621	75,396	77,955	79,913	90,076	952,871
ND	2017	CI	D20	3,817,272	2,351,452	4,175,478	2,306,126	3,846,207	1,971,234	2,608,700	2,523,539	1,721,099	3,604,013	1,728,529	2,748,953	33,402,602
ND	2017	CI	D21	10,148,185	8,148,661	14,421,436	11,324,804	10,278,616	11,395,157	11,502,441	10,666,717	10,703,951	11,133,160	11,108,512	11,796,493	132,628,133
ND	2017	CI	D22	20,034,925	17,610,011	18,912,952	17,644,598	20,289,910	18,782,816	22,434,916	21,654,517	21,478,771	19,601,260	16,963,741	17,837,842	233,246,259
ND	2017	CI	D34	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	67,692
ND	2017	OSPA	D40	102,032	95,869	84,109	80,941	72,240	58,997	96,290	69,523	65,752	54,285	63,814	92,237	936,089
ND	2017	OSPA	D41	1,145,866	870,945	1,189,730	789,922	1,000,409	1,063,685	1,155,777	1,230,781	761,683	1,182,003	818,666	741,484	11,950,951
ND	2017	OSPA	D42	0	0	0	0	0	0	0	0	0	0	0	0	0
ND	2017	PSHL	D30	103,546	99,006	80,535	78,799	65,472	60,619	56,909	60,316	68,966	77,956	91,524	98,225	941,873
ND	2017	PSHL	D31	1,295,073	1,246,393	1,003,142	987,719	812,352	742,792	699,688	751,569	862,590	961,621	1,148,001	1,214,343	11,725,283
ND	2017	PSHL	D32	4,053	3,885	3,226	3,136	2,563	2,341	2,148	2,304	2,630	2,985	3,498	3,735	36,504
ND	2017	PSHL	D33	227,476	183,329	180,855	137,244	134,256	116,570	98,735	120,969	131,086	169,499	169,682	203,123	1,872,824
ND	2017	R	D01	79,998,318	56,004,178	62,195,718	40,523,329	38,892,353	40,427,441	43,110,729	51,506,331	37,352,968	37,907,246	42,945,516	52,799,506	583,663,633
ND	2017	R	D02	95,970	68,641	89,408	61,081	49,456	50,706	43,369	45,617	37,308	42,239	59,880	64,968	708,643
ND	2017	R	D03	21,165,565	15,805,070	15,875,425	11,418,408	10,471,653	11,286,859	11,915,434	13,970,719	10,548,126	10,461,135	11,327,951	15,102,404	159,348,749
ND	2017	R	D04	13,730	9,222	7,530	3,934	4,425	4,844	5,991	6,378	3,764	4,320	8,112	12,402	84,652
ND	2017	R	D05	831,782	594,681	568,416	341,196	208,629	124,966	82,523	100,017	74,742	113,990	301,648	451,756	3,794,346
ND	2017	R	D10	175,040	131,725	129,482	82,326	50,089	21,808	9,270	8,279	5,912	21,517	46,674	103,215	785,337
ND	2017	R	D11	41,873	32,310	34,332	25,058	24,225	21,823	19,891	23,678	22,792	30,698	29,293	32,612	338,585
				241,248,320	181,919,952	216,618,112	158,394,299	168,757,459	169,299,969	181,330,614	193,839,947	167,968,584	169,768,326	162,945,251	189,169,826	2,201,260,659

			Residential	102,280,405	72,613,517	78,865,979	52,430,274	49,676,605	51,916,624	55,167,316	65,637,341	48,022,820	48,550,446	54,689,781	68,534,251	748,385,360
			Commercial Non Demand	13,581,649	10,221,790	11,867,348	8,249,731	8,145,773	7,775,524	7,966,977	8,719,249	7,435,077	7,788,192	8,052,653	9,952,374	109,756,336
			C&I Demand	123,399,950	97,263,742	124,314,457	96,279,596	109,705,823	108,489,691	117,157,401	118,347,248	111,224,789	111,951,457	98,513,603	108,848,526	1,325,496,283
			Lighting	1,986,316	1,820,903	1,570,328	1,434,698	1,229,258	1,118,130	1,038,920	1,136,109	1,285,898	1,478,231	1,689,214	1,834,675	17,622,680
				241,248,320	181,919,952	216,618,112	158,394,299	168,757,459	169,299,969	181,330,614	193,839,947	167,968,584	169,768,326	162,945,251	189,169,826	2,201,260,659
ND	2018	CI	D05	305,365	267,346	251,319	186,685	78,941	37,744	41,578	47,148	0	0	0	0	1,216,126
ND	2018	CI	D10	113,849	89,914	109,943	78,990	30,144	9,484	14,768	13,795	0	0	0	0	460,887
ND	2018	CI	D11	317,947	256,705	257,827	210,174	184,441	167,041	157,511	176,976	0	0	0	0	1,728,622
ND	2018	CI	D12	12,610,213	10,343,576	10,983,238	8,754,750	7,610,207	7,443,334	7,974,666	8,237,338	0	0	0	0	73,957,321
ND	2018	CI	D14	278,688	249,449	217,709	192,900	175,096	166,733	165,704	158,365	0	0	0	0	1,604,644
ND	2018	CI	D16	73,185,954	56,285,092	67,832,522	55,877,852	56,859,538	57,504,098	64,376,990	63,420,540	0	0	0	0	495,342,586
ND	2018	CI	D17	19,331,684	14,770,339	17,256,072	15,574,313	17,027,892	18,970,071	20,377,310	21,019,263	0	0	0	0	144,326,944
ND	2018	CI	D18	46,676	46,982	46,120	46,661	46,192	46,660	46,519	46,263	0	0	0	0	372,073
ND	2018	CI	D19	82,398	84,699	81,383	84,173	68,484	76,363	73,263	75,944	0	0	0	0	626,707
ND	2018	CI	D20	3,462,934	2,003,864	3,005,428	2,493,150	3,082,257	1,693,101	3,137,090	2,330,932	0	0	0	0	21,208,756
ND	2018	CI	D21	10,140,013	12,041,343	11,356,347	10,763,049	10,335,397	11,492,404	11,758,288	11,164,082	0	0	0	0	89,050,923
ND	2018	CI	D22	20,461,849	18,082,643	18,275,422	16,490,525	19,728,725	20,804,853	18,197,094	25,795,352	0	0	0	0	157,836,463
ND	2018	CI	D34	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	0	0	0	0	45,128
ND	2018	OSPA	D40	97,336	108,044	107,602	111,040	91,775	55,624	61,751	63,636	0	0	0	0	696,808
ND	2018	OSPA	D41	1,223,775	872,136	1,214,869	975,387	941,635	843,708	1,308,717	1,103,320	0	0	0	0	8,483,547
ND	2018	OSPA	D42	0	0	0	0	0	0	0	0	0	0	0	0	0
ND	2018	PSHL	D30	105,583	98,699	83,513	78,020	66,483	59,004	54,144	57,129	0	0	0	0	602,575
ND	2018	PSHL	D31	1,302,386	1,220,277	1,033,696	976,887	831,123	750,058	684,683	723,874	0	0	0	0	7,522,984
ND	2018	PSHL	D32	4,053	3,885	3,226	3,136	2,563	2,341	2,148	2,304	0	0	0	0	23,656
ND	2018	PSHL	D33	256,483	183,456	198,670	155,805	151,995	139,481	128,036	143,160	0	0	0	0	1,357,086
ND	2018	R	D01	82,580,139	62,540,503	63,019,698	50,525,131	40,854,177	43,296,388	50,937,852	53,179,309	0	0	0	0	446,933,196
ND	2018	R	D02	108,910	84,517	101,608	74,581	55,830	46,720	51,820	59,980	0	0	0	0	583,966
ND	2018	R	D03	21,977,594	17,807,206	16,524,944	13,826,232	11,061,191	12,196,097	13,830,787	14,323,179	0	0	0	0	121,547,230
ND	2018	R	D04	16,626	7,217	23,891	7,652	8,641	5,411	6,000	6,643	0	0	0	0	82,081
ND	2018	R	D05	814,970	668,463	611,481	447,467	217,159	107,716	104,300	97,322	0	0	0	0	3,068,878
ND	2018	R	D10	154,474	143,261	138,826	99,571	50,754	17,823	10,784	10,663	0	0	0	0	626,156
ND	2018	R	D11	41,483	30,656	32,803	26,444	24,064	20,922	20,140	23,880	0	0	0	0	220,392

	249,027,023	198,295,913	212,773,798	178,066,216	169,590,345	175,958,819	193,527,584	202,286,038	0	0	0	0	1,579,525,736
Residential	105,652,713	81,251,167	80,420,448	64,980,634	52,247,752	55,670,154	64,941,543	67,677,096	0	0	0	0	572,841,507
Commercial Non Demand	13,540,166	11,195,651	11,802,955	9,460,840	8,106,480	7,841,583	8,383,890	8,648,130	0	0	0	0	78,979,694
C&I Demand	127,806,209	104,055,417	118,940,660	102,174,276	107,975,444	111,308,235	119,155,489	124,833,489	0	0	0	0	916,249,219
Lighting	2,027,935	1,793,678	1,609,735	1,450,466	1,260,669	1,138,847	1,046,662	1,127,323	0	0	0	0	11,455,315
	249,027,023	198,295,913	212,773,798	178,066,216	169,590,345	175,958,819	193,527,584	202,286,038	0	0	0	0	1,579,525,736

kWh Sales Sep 2017 - August 2018

Residential	792,638,805
Commercial Non Demand	112,207,990
C&I Demand	1,346,787,594
Lighting	17,743,333
	2,269,377,723

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State Cd	Year	Service Class	Base Rate De	Jan Elec Cust	Feb Elec Cust	Mar Elec Cust	Apr Elec Cust	May Elec Cust	Jun Elec Cust	Jul Elec Cust	Aug Elec Cust	Sep Elec Cust	Oct Elec Cust	Nov Elec Cust	Dec Elec Cust	YE Elec Cust
ND	2017	CI	D05	52	50	0	53	53	56	49	59	48	56	48	50	574
ND	2017	CI	D10	33	30	0	32	38	34	35	38	29	38	32	33	372
ND	2017	CI	D11	1,301	1,187	1,395	2,502	1,356	1,351	1,270	1,380	1,253	1,351	1,228	1,189	16,763
ND	2017	CI	D12	8,550	7,374	0	7,662	8,735	8,347	8,058	8,794	7,701	8,761	7,633	7,665	89,280
ND	2017	CI	D14	201	204	0	206	225	215	214	225	213	214	220	211	2,348
ND	2017	CI	D16	3,693	3,134	0	3,292	3,941	3,648	3,666	3,743	3,447	3,984	3,360	3,405	39,313
ND	2017	CI	D17	183	170	0	191	219	211	204	212	196	213	198	191	2,188
ND	2017	CI	D18	101	101	101	202	101	101	101	101	101	101	101	101	1,313
ND	2017	CI	D19	210	231	0	190	257	242	227	231	233	229	231	231	2,512
ND	2017	CI	D20	56	42	0	45	61	44	51	56	42	56	39	51	543
ND	2017	CI	D21	13	12	0	13	13	12	14	13	13	12	13	14	142
ND	2017	CI	D22	69	57	0	64	78	68	70	70	68	70	65	65	744
ND	2017	CI	D34	21	21	21	42	21	21	21	21	21	21	21	21	273
ND	2017	OSPA	D40	80	84	0	81	82	77	80	87	83	85	74	74	887
ND	2017	OSPA	D41	87	68	0	68	102	86	83	89	72	104	79	60	898
ND	2017	<b>OSPA</b>	<b>D42</b>	23	23	22	45	23	23	25	25	21	25	21	27	303
ND	2017	PSHL	D30	60	60	60	126	66	60	60	58	60	62	60	60	792
ND	2017	PSHL	D31	33	32	34	72	42	33	33	33	33	33	33	33	444
ND	2017	PSHL	D32	2	2	2	4	2	2	2	2	2	2	2	2	26
ND	2017	PSHL	D33	94	86	0	82	102	96	90	105	91	108	93	101	1,048
ND	2017	R	D01	72,399	62,157	0	64,285	72,961	71,179	65,938	76,982	62,899	74,582	62,808	61,864	748,054
ND	2017	R	D02	28	24	0	26	28	30	26	28	25	29	25	23	292
ND	2017	R	D03	12,596	11,753	0	11,865	12,676	12,547	11,973	13,538	11,310	13,271	11,337	11,703	134,569
ND	2017	R	D04	4	4	0	3	5	5	5	5	3	5	3	5	47
ND	2017	R	D05	315	288	0	286	307	335	261	343	294	306	292	250	3,277
ND	2017	R	D10	111	107	0	110	109	117	109	132	88	133	86	104	1,206

ND	2017 R	D11	593	515	614	1,030	603	579	529	628	500	593	500	481	7,165
			100,885	87,793	2,227	92,532	102,183	99,496	93,169	106,973	88,825	104,419	88,581	87,987	1,055,070
		Residential	85,453	74,333	0	76,575	86,086	84,213	78,312	91,028	74,619	88,326	74,551	73,949	887,445
		Commercial Non Demand	9,248	8,095	122	8,468	9,512	9,093	8,785	9,556	8,429	9,505	8,360	8,386	97,559
		C&I Demand	4,101	3,483	0	3,673	4,414	4,069	4,088	4,183	3,838	4,439	3,754	3,786	43,828
		Lighting	2,083	1,882	2,105	3,816	2,171	2,121	1,984	2,206	1,939	2,149	1,916	1,866	26,238
			100,885	87,793	2,227	92,532	102,183	99,496	93,169	106,973	88,825	104,419	88,581	87,987	1,055,070
ND	2018 CI	D05	53	52	54	53	53	54	53	62	0	0	0	0	434
ND	2018 CI	D10	34	31	35	33	33	32	35	38	0	0	0	0	271
ND	2018 CI	D11	1,331	1,197	1,369	1,285	1,331	1,279	1,295	1,390	0	0	0	0	10,477
ND	2018 CI	D12	8,531	7,474	8,531	8,132	8,505	8,167	8,204	8,767	0	0	0	0	66,311
ND	2018 CI	D14	211	251	167	214	216	214	214	215	0	0	0	0	1,702
ND	2018 CI	D16	3,887	3,204	3,993	3,666	3,848	3,596	3,768	3,925	0	0	0	0	29,887
ND	2018 CI	D17	224	186	222	211	218	203	212	220	0	0	0	0	1,696
ND	2018 CI	D18	101	103	101	101	101	101	101	101	0	0	0	0	810
ND	2018 CI	D19	200	221	218	254	192	225	213	219	0	0	0	0	1,742
ND	2018 CI	D20	50	41	50	47	55	38	55	49	0	0	0	0	385
ND	2018 CI	D21	12	15	14	14	14	14	14	14	0	0	0	0	111
ND	2018 CI	D22	69	57	74	61	75	64	53	80	0	0	0	0	533
ND	2018 CI	D34	21	21	21	21	21	21	21	21	0	0	0	0	168
ND	2018 OSPA	D40	89	68	71	91	82	64	89	78	0	0	0	0	632
ND	2018 OSPA	D41	111	57	98	93	90	54	113	85	0	0	0	0	701
ND	2018 OSPA	D42	25	27	23	23	27	21	23	23	0	0	0	0	192
ND	2018 PSHL	D30	60	60	60	58	62	61	60	64	0	0	0	0	485
ND	2018 PSHL	D31	33	32	34	32	34	33	33	37	0	0	0	0	268
ND	2018 PSHL	D32	2	2	2	2	2	2	2	2	0	0	0	0	16
ND	2018 PSHL	D33	117	97	113	109	122	114	116	130	0	0	0	0	918
ND	2018 R	D01	72,734	62,209	71,330	68,674	73,087	68,627	68,569	77,000	0	0	0	0	562,230

ND	2018 R	D02	28	25	30	29	31	28	28	34	0	0	0	0	233
ND	2018 R	D03	12,730	11,842	12,568	12,382	12,763	12,397	12,392	13,605	0	0	0	0	100,679
ND	2018 R	D04	5	4	7	5	7	6	6	8	0	0	0	0	48
ND	2018 R	D05	308	289	298	298	310	297	299	338	0	0	0	0	2,437
ND	2018 R	D10	109	106	109	109	107	107	106	133	0	0	0	0	886
ND	2018 R	D11	582	492	577	553	597	548	544	626	0	0	0	0	4,519

101,632    88,136    100,146    96,527    101,956    96,346    96,595    107,241    0    0    0    0    788,579

Residential	85,914	74,475	84,342	81,497	86,305	81,462	81,400	91,118	0	0	0	0	666,513
Commercial Non Demand	9,240	8,221	9,198	8,899	9,203	8,878	8,930	9,501	0	0	0	0	72,070
C&I Demand	4,353	3,560	4,451	4,092	4,300	3,969	4,215	4,373	0	0	0	0	33,313
Lighting	2,125	1,880	2,155	2,039	2,148	2,037	2,050	2,249	0	0	0	0	16,683
	101,632	88,136	100,146	96,527	101,956	96,346	96,595	107,241	0	0	0	0	788,579

2017 - 2018 Average Customer Counts

Residential	81,497
Commercial Non Demand	8,896
C&I Demand	4,094
Lighting	2,046
	96,533