

**Volume 3 - Required Information - Key for PDF Upload Location**

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**PUBLIC DOCUMENT**  
**HIGHLY CONFIDENTIAL DATA HAS BEEN EXISED**

Northern States Power Company

Docket No. G002/GR-23-413

Docket No. G002/M-23-411

Vol 3 IV. 3

Employee Compensation for Lobbying Activities, Page 1 of 2

**Employee Labor Costs for Lobbying Activities**

In compliance with ALJ Finding 557 in Docket No. E002/GR-10-971, this schedule includes a report of the total compensation for employees engaged in lobbying, with an explanation of the costs included and excluded in the rate request.

This schedule shows the total salary budgeted for 2024 for employees engaged in lobbying and other civic and political type activities. This includes employees whose compensation is, in part, included in this rate request.

Employee labor costs are budgeted within a department by level of position based on the average salary for that position. The department labor costs are then allocated between lobbying and non- lobbying activities at an aggregated level and reported in total for each department. Labor costs are also not uniquely identified in the budget specific to just legislative lobbying. FERC account 426.4 includes lobbying and other civic and political type activities. Using this budgeting process, the approximate percentage of time spent by each of the employees performing lobbying and other civic and political type activities is shown in this schedule. This is the percentage that is budgeted below the line.

Using this budgeting process, this schedule also shows the amount included in above the line FERC account 920 for 2024.

**Lobby Costs****NSPM Government Affairs - MN 102333**

Lobbying Activities = 20%

Non-Lobbying Activities = 80%

<b>Job Code</b>	<b>Number of Positions</b>	<b>Average Salary</b>	<b>Total Average Salaries</b>	<b>Lobbying Labor Costs (1)</b>	<b>Non-Lobbying Labor Costs (2)</b>
[HIGHLY CONFIDENTIAL DATA BEGINS]					
DIR581: Director Regional Government Affairs MNG756: Principal Manager					

HIGHLY CONFIDENTIAL DATA ENDS]

**Federal Government Affairs - MN 102629**

Lobbying Activities = 57%

Non-Lobbying Activities = 43%

<b>Job Code</b>	<b>Number of Positions</b>	<b>Average Salary</b>	<b>Total Average Salaries</b>	<b>Lobbying Labor Costs (1)</b>	<b>Non-Lobbying Labor Costs (2)</b>
[HIGHLY CONFIDENTIAL DATA BEGINS]					
DIR796: AVP Federal Govt Affairs COS280: Federal Affairs Director COS613: PAC Manager					

HIGHLY CONFIDENTIAL DATA ENDS]

**NSPM Community Relations - MN 102346**

Lobbying Activities = 7%

Non-Lobbying Activities = 93%

<b>Job Code</b>	<b>Number of Positions</b>	<b>Average Salary</b>	<b>Total Average Salaries</b>	<b>Lobbying Labor Costs (1)</b>	<b>Non-Lobbying Labor Costs (2)</b>
[HIGHLY CONFIDENTIAL DATA BEGINS]					
AST273 - Administrative Assistant III RTL009 - Career Development Assignment DIR969 - Dir, Strat Outreach and Advocacy DIR647 - Director Community Relations COS180 - Manager Community Relations DIR916 - RVP Comm Rel and Foundation COS646 - Sr Mgr Community Relations					

HIGHLY CONFIDENTIAL DATA ENDS]

**Strategy Plng and Ext Affairs - MN 102456**

Lobbying Activities = 4%

Non-Lobbying Activities = 96%

<b>Job Code</b>	<b>Number of Positions</b>	<b>Average Salary</b>	<b>Total Average Salaries</b>	<b>Lobbying Labor Costs (1)</b>	<b>Non-Lobbying Labor Costs (2)</b>
[HIGHLY CONFIDENTIAL DATA BEGINS]					
ANL830 - Analyst - Assoc Energy and Tech Policy AST251 - Executive Assistant COS583 - Security and Resil Policy-AVP OFC300 - SVP, Strategy Planning and External Affairs					

HIGHLY CONFIDENTIAL DATA ENDS]

**Notes:**

(1) Approximate amount of compensation included in below the line FERC account 426.4

(2) Approximate amount of compensation included in above the line FERC account 920

## **Regulatory Assets, Liabilities, Deferred Debits, Deferred Credits**

The attached schedules report the Company's Regulatory Assets, Regulatory Liabilities, Deferred Debits and Deferred Credits in FERC Accounts 182.2, 182.3, 254, 186, and 253, respectively, as of December 31, 2021, December 31, 2022, and June 30, 2023. Along with a description of each item, the schedules also provide references to the guidance the Company has relied on in the establishment of the deferred balances.

These schedules are provided in accordance with The Findings of Fact, Conclusions of Law and Order in Docket G002/GR-09-1153 (December 6, 2010), Ordering Paragraph 9, which states:

In all future rate case filings, Xcel shall disclose if the utility has elected a rate recovery method alternative to a Federal *[sic]* Accounting Standards Board pronouncement in reliance on Statement of Financial Accounting Standards No. 71.

Each of these Accounts results from the application of ASC 980 *Regulated Operations* (formerly FAS 71) for accounting purposes. These Accounts have been applied for financial and reporting purposes, as described in the attached schedules. The effect of the application of ASC 980 *Regulated Operations* to the books and records of the Company results in recognized expense in the income statement being equal to the amounts that are recovered for those specific items in rates for the same period. In general, to the extent that more expense is deferred in a period than is currently recognized, it reflects a situation in which less is being recovered in rates than what would have otherwise been recognized in expense without the application of ASC 980 *Regulated Operations*. The result is a regulatory asset which will be recovered from ratepayers in the future. Conversely, to the extent that less expense is deferred in a period than is currently recognized, it reflects a situation in which more is being recovered in rates. The result is a regulatory liability which will be returned to ratepayers in the future.

NSP-Minnesota  
Regulatory Assets Schedule

ID	SAP Account	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/21	Balance as of 12/31/22	Balance as of 6/30/23	Description of Regulatory Asset and Evidence of Regulatory Approval	GAAP Classification
RA-01	1152011, 1403001	Conservation & Energy Management Program Costs - South Dakota Electric	EL 20-015, EL 21-014	182.3	112,581	(0)	(0)	NSPM's Demand Side Management (DSM) program in South Dakota is similar to the DSM program in Minnesota. Conservation programs are approved by the South Dakota Public Utilities Commission (SDPUC). The SDPUC set program limits at 110% of the approved budget amount. NSPM is required to submit a filing annually starting May 1, 2013. The expenditures are deferred to this account and are recovered through an annual cost adjustment rider. The expenditures are expensed monthly as recovery is made from customers. The balance in the account reflects the CIP expenditures not recovered from customers.	Regulatory Assets
RA-02	1408001, 1155001	North Dakota Environmental Cleanup	PU-15-514, PU-18-156	182.3	4,571,436	4,212,041	3,393,844	<p>The balance represents the North Dakota jurisdictional share of the Fargo Manufactured Gas Plant (MGP) remediation costs. Under the Tax Cuts and Jobs Act (TCJA) settlement agreement (Docket PU-18-156), NSPM will amortize \$1.25M deferred costs per year in exchange for retaining the TCJA savings beginning January 1, 2018. In fourth quarter 2019, the ND share of the gain on the Wescott asset sale was used to partially offset the remediation costs of the Fargo MGP site.</p> <p>In conjunction with the recently filed ND gas rate case, NSPM suspended the expensing of \$1.25 million per year as set forth in the Settlement Agreement in Case No. PU-18-156, effective November 1, 2021. Effective with final rate implementation on December 1, 2022 in the recent ND Gas Rate case, \$1.25 million MGP remediation amortization will be recovered via the Cost of Gas (COG) Rider until the remaining balance is fully amortized.</p>	Regulatory Assets
RA-03	1405001	Net of Tax AFUDC in Plant Adjustments	N/A	182.3	113,557,509	112,466,576	124,511,586	This account represents the amount required by FAS 109/ASC 740 associated with the calculation of deferred income taxes and the amount of rate recovery of those taxes for Allowance for Funds Used During Construction (AFUDC) equity. The balance will increase when more AFUDC equity is incurred versus AFUDC equity reversing through book depreciation. The balance will decrease when the opposite occurs.	Regulatory Assets
RA-04	1405006	Deferred Tax Collected in in Excess of Current Tax Accrual Levels-FAS 109 (ASC 740)	N/A	182.3	165,462	875,151	875,151	This account shall be used to record the FAS 109 required amount associated with the calculation of excess accumulated deferred income tax. Excess accumulated deferred income taxes are a result of the lowering of income tax rates over time and the IRS requirement to maintain historical tax rates on previously provided for deferred taxes. Reduction to the balance is a function of turn-around of these historical differences and will be reduced over time.	Regulatory Assets
RA-05	1418006	South Dakota Ratemaking Differences	F-3382, F-3422	182.3	3,369,250	3,160,250	3,094,250	South Dakota allows additional AFUDC at a gross-of-tax level for short-term Construction Work in Progress (CWIP). The amount is added to Plant in Service to ensure that South Dakota ratepayers pay for the cost of capital related to charges on short-term CWIP and is amortized over the remaining lives of the plant. The amount of AFUDC on short-term CWIP is determined by multiplying the gross-of-tax AFUDC rate by the average short-term CWIP. These entries are recorded quarterly.	Regulatory Assets
RA-06	1401001	Asset Retirement Recovery-Electric	RM07-7-000, Order #631, TAB 8	182.3	2,539,335,351	2,648,697,229	2,704,312,602	This account is used to recognize the differences between period costs associated with asset retirement obligations for financial reporting under ASC 360 and the cost recovery allowed by the various commissions. The balance consists of the accumulated accretion and depreciation calculated at the implementation of ASC 360 and the monthly accretion and depreciation from implementation to the current month.	Regulatory Assets
RA-07	1401001	Asset Retirement Recovery-Gas	Docket # RM07-7-000, Order #631, TAB 8	182.3	13,763,308	16,378,189	17,920,085		
RA-08	1401001	Asset Retirement Recovery-Common	Docket # RM07-7-000, Order #631, TAB 8	182.3	380,021	404,942	417,699		
RA-09	1153006, 1406006	Sherco 3 Deferred Depreciation	12-961, 13-868, 15-826	182.3	6,540,686	6,037,556	5,785,992	In November 2011, Sherco Unit 3 suffered a catastrophic failure. Repairs and reassembly continued through Summer 2013. In the 2013 MN Electric rate case, the Minnesota Public Utilities Commission (MPUC) approved deferred accounting for Sherco Unit 3's 2013 depreciation expense. NSPM began amortizing the amounts deferred over 21 years beginning in 2014.	Regulatory Assets

NSP-Minnesota  
Regulatory Assets Schedule

ID	SAP Account	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/21	Balance as of 12/31/22	Balance as of 6/30/23	Description of Regulatory Asset and Evidence of Regulatory Approval	GAAP Classification
RA-10	1164001, 1420001	PI EPU Cancellation	13-868 PU-20-441 EL22-017	182.2	49,181,429	45,680,140	43,732,788	In 2009, the MPUC granted NSPM a Certificate of Need (CON) for an Extended Power Uprate (EPU) project at the Prairie Island (PI) nuclear generating plant. The total estimated cost of the EPU was \$294 million of which approximately \$78.9 million has been incurred, including AFUDC of approximately \$12.8 million. Subsequently, NSPM filed a resource plan update and a change of circumstances (COC) filing notifying the MPUC that there were changes in the size, timing and cost estimates for this project, revisions to economic and project design analysis and changes due to the estimated impact of revised scheduled outages. The information indicated further reduction to the estimated benefit of the uprate project. As a result, NSPM concluded that further investment in this project would not benefit customers. In February 2013, the MPUC issued an order terminating the CON for the PI EPU project. In its 2014 MN Electric rate case, NSPM received recovery of approximately \$59 million of deferred costs plus a debt-only return of 2.24 percent, to be recovered over 20.3 years. In November 2015, the FERC approved a request under FERC Docket ER15-698 to allocate approximately \$12 million of the deferred costs and a debt-only return to NSPW under the Interchange Agreement beginning on January 1, 2016 and continuing for 18.3 years. Per settlement reached in Docket PU-20-441, recovery of North Dakota's share of the PI EPU project costs was approved with amortization beginning on January 5, 2021. Per settlement reached in Docket EL 22-017, recovery of South Dakota's share of the PI EPU project costs was approved with amortization beginning on January 1, 2023.	Regulatory Assets
RA-11	1311011, 1311016	Theoretical Depreciation Reserve Surplus	17-147	182.3	237,714,473	228,626,659	224,171,749	As a result of the order in the 2013 MN Electric rate case, NSPM was required to amortize a theoretical reserve surplus of approximately \$261M over 8 years and reduce customer bills accordingly. Since this is a deviation from the remaining life method of depreciation expense preferred by the FERC and is solely a state ratemaking tool, NSPM is required to record it as a regulatory asset. A three-year amortization of the remaining balance at December 31, 2013 (utilizing a 50/30/20 method) was approved as part of the 2014 MN Electric rate case. As of 12/31/2016, the theoretical reserve has been fully recognized. Per the MPUC's order in February 2018 in Docket 17-147, the balance will be amortized over the average remaining lives of the assets that set it up beginning in 2017 (generally 5-50 years).	Property, Plant and Equipment, Net
RA-12	1413001	Unrealized Gains on Decommissioning Trust	RM07-7-000, Order #631, TAB 8	182.3	272,203,009	210,564,009	210,564,009	This account will be debited to recognize the deferred tax (FAS 109) associated with the change in the unrealized gain for the qualified decommissioning balance.	Regulatory Assets
RA-13	1413001	Unrealized Gains on Decommissioning Trust	N/A	182.3	(272,203,009)	(210,564,009)	(210,564,009)		
RA-14	1154006, 1407001	Power Contract Valuation Adjustment	N/A	182.3	48,301,369	42,091,888	39,040,828	Balance represents the remaining balance of long-term purchased power contracts for which the election has been made for the normal purchase normal sale (NPNS) exception under DIG C20. Prior to 2006, these contracts were marked-to-market, but since making the NPNS election, have been amortized on a straight-line basis over the life of the contract.	Regulatory Assets
RA-15	1154006, 1407001	Derivatives & Hedging - Retail Electric & Gas	N/A	182.3	4,066,466	2,284,024	0	Xcel Energy enters into derivative instruments to manage variability of future cash flows from changes in commodity prices in its electric and natural gas operations, which mitigates commodity price risk on behalf of electric and natural gas customers. Changes in fair value of derivative instruments are reflected as a regulatory asset or liability if there is a commission approved regulatory recovery mechanism in place. This balance represents the regulatory offset for commodity electric hedging derivatives that are in a liability position.	Regulatory Assets
RA-16	1156001, 1415092	Deferred Electric Commodity Costs - MN	N/A	182.3	85,149,511	48,831,609	9,420,035	Represents the under-collection of fuel costs allocated to the NSPM retail jurisdiction. When one of the retail jurisdictions is under collected, the amounts are recorded as a reduction in expense and as a regulatory asset on the balance sheet.	Regulatory Assets
RA-17	1156001, 1415092	Deferred Electric Commodity Costs - ND	N/A	182.3	2,896,137	0	0		
RA-18	1160051, 1415051	Renewable Development Fund Rider-Costs (RDF)	21-708	182.3	459,950,000	495,450,000	530,950,000	Minnesota Statute 116C.779 requires NSPM to fund the Renewable Development Fund (RDF). This account contains the cumulative annual funding requirement recorded each January.	Regulatory Assets
RA-19	1160051, 1415051	Renewable Development Fund Rider-Drawdown (RDF)	21-708	182.3	(425,521,958)	(452,858,466)	(487,107,144)	This account represents RDF grants that have been paid. As grants are paid, they are either deferred for future recovery (MN) or expensed (WI). Grants are classified as power production, research and development, legislative mandates and Renewable Energy Production Incentive (REPI). Administrative fees are also charged to this account.	Regulatory Assets
RA-20	1160051, 1415051	Renewable Development Fund Rider-MN (RDF)	21-708	182.3	(6,035,102)	(7,140,680)	11,386,765	The MPUC approved the RDF rider in August 2004. Minnesota receives a jurisdictional allocation (MN, ND, SD) of power production projects and administrative costs; and 100% of the R&D, legislative mandates and REPI payments.	Regulatory Assets
RA-21	1160076, 1415081	Minnesota Transmission Cost Recovery Rider	19-721, 21-814	182.3	(0)	(0)	1,907,000	The Minnesota Transmission Cost Recovery (TCR) rider allows the recovery of the costs associated with certain transmission projects.	Regulatory Assets
RA-22	1160061, 1415061	Minnesota Renewable Energy Standard Rider	20-815, 21-794 22-528	182.3	141,212,566	14,662,044	15,569,734	The RES rider is designed to recover the Minnesota jurisdictional share of eligible investments and expenses related to the acquisition or ownership of electric resources to meet the requirements of the Renewable Energy Standard statute.	Regulatory Assets

NSP-Minnesota  
Regulatory Assets Schedule

ID	SAP Account	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/21	Balance as of 12/31/22	Balance as of 6/30/23	Description of Regulatory Asset and Evidence of Regulatory Approval	GAAP Classification
RA-23	1160076, 1415081	North Dakota Transmission Cost Recovery Rider	PU-21-396 PU-22-402	182.3	274,956	(0)	(0)	The North Dakota TCR rider is intended to recover the North Dakota jurisdictional revenue requirements of electric transmission projects that support the growth of wind energy on the NSP system.	Regulatory Assets
RA-24	1160016, 1415026	Gas Utility Infrastructure Cost Rider	20-799, 21-765	182.3	32,754,208	42,398,245	40,384,035	The Gas Utility Infrastructure Cost (GUIC) rider includes recovery on incremental O&M and capital-related revenue requirements for project costs incurred to comply with gas pipeline safety programs.	Regulatory Assets
RA-25	1151031, 1402016	Benefit Cost Recovery Deficit (Pension Costs)	N/A	182.3	(38,792,840)	(57,284)	(4,249,317)	This account is used to track the costs associated with SFAS 158 (ASC 715-10-05) (Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans). The costs include qualified pension, nonqualified pension, and retiree medical expenses calculated in accordance with SFAS 87 (ASC 715-10-05) and SFAS 106 (ASC 715-10), which are recovered in rates in each of the applicable jurisdictions for these legal entities. There is no evidence that regulatory treatment would change and no evidence that there will be a SFAS 88 (ASC 715-30) curtailment/settlement. Therefore, under SFAS 71 (ASC 980-10-05) paragraph 9, it is probable that an asset exists related to these costs.	Regulatory Assets
RA-26	1151001, 1151006, 1151011, 1151021, 1402001, 1402006, 1402011	Benefit Cost Recovery Deficit (FAS 158)	N/A	182.3	349,994,213	343,710,341	337,119,799		
RA-27	1160006, 1415006	Costs to Relocate Facilities Underground	99-799, 04-1663	182.3	1,841,844	1,163,172	791,869	This account contains the unpaid balance due under the Minnesota retail electric jurisdiction City Requested Facility Surcharge (CRFS) program. Cities that request facilities in excess of NSP's standard installation (most often underground rather than overhead facilities) must pay the incremental cost of the special installation as a Contribution in Aid of Construction (CIAC). The CRFS program allows after-the-fact collection of the incremental costs directly from impacted customers. Recovery periods are generally 36 months or less.	Regulatory Assets
RA-28	1160002, 1410001	Mankato/Cannon Falls Lease Normalization	N/A	182.3	32,300,737	26,649,217	23,356,653	This account is used to track the straight-lining of lease payments for power purchase agreements (PPAs) required under GAAP (FTB 85-3) versus what we actually pay in capacity payments. The Mankato Energy Center and Cannon Falls are currently included in the normalization.	Regulatory Assets
RA-29	1159001, 1414001	Deferred Nuclear Outage Costs	07-1489, PU-07-774, EL07-035	182.3	53,737,453	42,488,351	47,790,168	Nuclear refueling outage costs are being deferred and amortized over the expected period between outages (generally 18-24 months).	Regulatory Assets
RA-30	1163001, 1419001	Transmission Formula Rates	N/A	182.3	10,910,245	15,094,962	15,180,777	This account is used for transmission formula rate true-ups that are recorded throughout the year and then amortized over the period the rates are in effect. Transmission formula rates for Att O, GG, and MM are based on budgeted information. Periodically, the estimated costs are compared to actual costs resulting in a true-up.	Regulatory Assets
RA-31	1160046	South Dakota Property Tax Collected in the Fuel Clause Adjustment	EL14-058	182.3	278,091	0	0	As part of the settlement agreement in NSPM's 2014 retail rate case in South Dakota, the language in the Fuel Clause Rider was modified to allow for the collection of ad valorem taxes as permitted by SDCL §49-34A-25. NSPM will annually calculate the difference between the amount of property taxes forecast for the current calendar-year and the amount included in base rates, plus a true-up for prior year actual property tax recorded compared to that year's forecast, and include 1/12th of this difference with the monthly fuel clause calculations.	Regulatory Assets
RA-32	1160091, 1415094	Minnesota Electric Vehicle Tariff	15-111, 17-817, 18-643, 19-186, 21-630	182.3	2,642,005	2,019,109	1,320,654	NSPM offers an electric vehicle service tariff to owners of electric vehicles. The tariff offers discounts for off-peak battery charging.  In conjunction with the recent MN Electric rate case filed on October 25, 2021, three year amortization of \$2.6 million commenced January 1, 2022 (January 2022-December 2024).	Regulatory Assets
RA-33	1415092	Load Flexibility Tracker	M-21-101 CI-17-401	182.3	(0)	(0)	32,270	The Commission authorized deferred accounting treatment for the Peak Flex Credit Rider Pilot program to begin in 2022. This is an incentive pilot program applicable for three years that allows non-residential customers who agree to participate to control demand to a predetermined level. Bill credits and customer services are allowed to be deferred.	Regulatory Assets
RA-34	1160081	Renewable*Connect Classic	19-33, 19-196, 19-270, 20-380	182.3	9,133,579	0	0	The Renewable*Connect program is a renewable energy program that customers can elect to participate in. By participating in Renewable*Connect customers will receive a Renewable*Connect charge on their bill that replaces the fuel clause charge. The balance represents the difference between Renewable*Connect revenues and expenses.	Regulatory Assets
RA-35	1160081	Renewable*Connect Government	19-33, 19-196, 19-270, 20-380	182.3	320,956	0	0	The Renewable*Connect Government program is a renewable energy program created for the government agencies to enroll in. By participating in Renewable*Connect Government agencies will receive a Renewable*Connect charge on their bill that replaces the fuel clause charge. The balance represents the difference between Renewable*Connect Government revenues and expenses. The Government program for Renewable*Connect began in May 2017.	Regulatory Assets



NSP-Minnesota  
Regulatory Assets Schedule

ID	SAP Account	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/21	Balance as of 12/31/22	Balance as of 6/30/23	Description of Regulatory Asset and Evidence of Regulatory Approval	GAAP Classification
RA-36	1415046, 1160046	Minnesota Deferred Gas Property Tax - 2022	21-678	182.3	0	0	24,912	As part of the 2021 MN gas rate case settlement, NSPM implemented a symmetrical true-up of actual property taxes.  If the property tax expense is lower than the baseline amount in a given year, NSPM will propose a refund to take place the following year. If the property tax expense is higher than the baseline amount, NSPM will defer the difference as a regulatory asset and net against other future rate case related refunds (e.g., processed annual sales refunds, capital refunds etc.).	Regulatory Assets
RA-37	1415046, 1160046	Minnesota Deferred Electric Property Tax - 2023	21-630	182.3	0	0	4,033,960	If the property tax expense is lower than the baseline amount in a given year, NSPM will propose a refund to take place the following year. If the property tax expense is higher than the baseline amount, NSPM will defer the difference as a regulatory asset and net against other future rate case related refunds (e.g., processed annual sales refunds, capital refunds etc.).	Regulatory Assets
RA-38	1415046, 1160046	Minnesota Deferred Gas Property Tax - 2023	21-678	182.3	0	0	1,637,782	As part of the 2021 MN gas rate case settlement, NSPM implemented a symmetrical true-up of actual property taxes.  If the property tax expense is lower than the baseline amount in a given year, NSPM will propose a refund to take place the following year. If the property tax expense is higher than the baseline amount, NSPM will defer the difference as a regulatory asset and net against other future rate case related refunds (e.g., processed annual sales refunds, capital refunds etc.).	Regulatory Assets
RA-39	1415092	Minnesota LED Streetlighting Deferral	20-743, 21-630	182.3	368,358	223,347	180,031	Per the 2016 MN electric rate case settlement, NSPM removed from the rate case all revenue requirements related to capital additions for LED street lights, and deferred as a regulatory asset all such revenue requirements. No carrying cost will be accrued on the LED street lighting deferral. Finally, any LED street lighting revenues collected during the term of the settlement will be credited against the LED street lighting deferral.  In conjunction with the recent MN Electric rate case filed on October 25, 2021, three year amortization of \$0.4 million commenced January 1, 2022 (January 2022-December 2024).	Regulatory Assets
RA-40	1160090, 1415092	2020 Minnesota Sales True-up	19-688	182.3	25,154,607	(0)	(0)	The MN electric rate case settlement provides for a sales true-up mechanism whereby the actual sales for non-decoupled classes in MN (demand small commercial and industrial, large commercial and industrial, public street and highway lighting, other sales to public authority and interdepartmental) will be trued-up to 2016 weather-normalized actual sales plus a growth rate specified for each year in the settlement. As of January 1, 2020, the sales true-up mechanism was expanded to include all customer classes (effectively replacing the revenue decoupling mechanism). The 2020 sales true-up was refunded/surcharged to customers in April 2021 - March 2022. We are proposing to continue a sales true-up mechanism modeled after the current 2021 mechanism, in the pending MN electric rate case.  The sales true-up for all customer classes was extended to 2021 as part of the 2021 Stay Out Docket. Pursuant to the MPUC's order, the surcharge recovery period was increased from 12 months to 21 months for the demand class.	Regulatory Assets
RA-41	1160090, 1415092	2021 Minnesota Sales True-up	20-743	182.3	64,112,588	53,453,436	35,009,082	The 2021 sales true-up began being refunded/surcharged to customers in April 2022.	
RA-42	1415092, 1160090, 1164001, 1420001; 1160031; 1415067	Benson Biomass PPA Termination	17-530, PU-17-271, EL18-027	182.2/182.3	64,646,169	55,055,126	50,259,605	In June 2018, NSPM terminated the Benson Power purchased power agreement and acquired the facility. The MPUC and North Dakota Public Service Commission (NDPSC) approved recovery of the deferred acquisition and PPA termination costs through their respective fuel adjustment clause mechanisms. The SDPUC approved deferred accounting for the acquisition and PPA termination and later approved recovery of the deferred costs through the South Dakota Infrastructure Rider beginning January 2019.	Regulatory Assets
RA-43	1405008, 1160092	Nonplant Excess ADIT - Electric	N/A	182.3	117,591,073	108,296,142	105,802,130	The TCJA was passed in December 2017 lowering the federal tax rate from 35% to 21%. Accordingly, NSPM's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be collected through rates and is therefore on NSPM's books as a regulatory asset, including a gross-up.	Regulatory Assets
RA-44	1405008, 1160092	Nonplant Excess ADIT - Gas	N/A	182.3	4,803,683	4,306,263	4,151,942	The TCJA was passed in December 2017 lowering the federal tax rate from 35% to 21%. Accordingly, NSPM's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be collected through rates and is therefore on NSPM's books as a regulatory asset, including a gross-up.	Regulatory Assets
RA-45	1415092, 1160090; 1160031	Laurentian Biomass PPA Termination	17-551, PU-17-322, EL18-027	182.3	36,166,668	18,083,333	1,558,623	NSPM agreed to pay \$108.5M to terminate the Laurentian Biomass PPA, which will be paid in six equal, annual installments beginning July 2018. Recovery of the termination costs was approved by the MPUC and NDPSC through their respective fuel adjustment clause mechanisms. The SDPUC approved deferred accounting for the termination costs and later approved recovery of the deferred costs through the South Dakota Infrastructure Rider beginning January 2019.	Regulatory Assets
RA-46	1415092	MN Capacity Revenue Tracker	21-630	182.3	0	0	8,764,624	Beginning 1/1/2023, NSPM will track actual capacity revenues for the Minnesota retail jurisdiction to the amounts reflected in base rates. Differences will be recovered or refunded in the sales true-up mechanism.	Regulatory Assets



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Regulatory Assets Schedule

ID	SAP Account	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/21	Balance as of 12/31/22	Balance as of 6/30/23	Description of Regulatory Asset and Evidence of Regulatory Approval	GAAP Classification
RA-47	1415092	Business Incentive and Sustainability (BIS) Rider	20-436, 20-662, 21-630	182.3	2,632,920	1,742,404	1,306,798	<p>The balance in this account represents temporary discounts for commercial and industrial (C&amp;I) customers materially affected by the COVID-19 pandemic.</p> <p>In conjunction with the recent MN Electric rate case filed on October 25, 2021, three year amortization commenced January 1, 2022 (January 2022-December 2024).</p>	Regulatory Assets
RA-48	1415081	ND E AGIS Deferral	PU-20-441	182.3	689,892	1,526,869	2,087,858	As agreed to in the ND Electric Settlement, NSPM will defer all capital-related and operation and maintenance (O&M) expenses for its AGIS initiative until such time as all “foundational” elements of AGIS are placed in-service; specifically, the Advanced Distribution Management System (ADMS), Field Area Network (FAN), and Advanced Metering Infrastructure (AMI). The deferral was designed to ensure that all capital-related and O&M expenses for AGIS will be treated as if they were capital expenditures included in Construction Work in Process (CWIP), whereby an allowance for funds used during the deferral is provided, similar to the treatment for Allowance for Funds Used During Construction (AFUDC).	Regulatory Assets
RA-49		South Dakota Production Tax Credit Sharing	EL11-019, EL12-046, EL22-017	182.3	0	0	437,906	The balance in this account represents federal production tax credits (PTC) associated with wind generation allocated to South Dakota. PTCs were credited to customers through the FCA through April 2023, and credited through the SD Infrastructure Rider beginning May 2023, as a result of the recent SD electric rate case.	Regulatory Assets
TOTAL REGULATORY ASSETS					4,050,271,900	3,926,012,183	3,926,365,121		

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Regulatory Liabilities Schedule

ID	SAP	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/21	Balance as of 12/31/22	Balance as of 6/30/23	Description of Regulatory Liability and Evidence of Regulatory Approval	GAAP Classification
RL-01	2072001	Conservation & Energy Management Program Costs - Minnesota Electric	20-402, 21-226	254	(353,912)	(37,966,336)	(47,725,633)	Northern States Power Minnesota (NSPM) is required to spend a percentage of gross electric operating revenues on energy conservation programs that result in a net reduction of energy use. The expenditures to run the electric Conservation Improvement Programs (CIP) are deferred to this account. The expenditures are amortized monthly as recovery is made from customers. Balances in the regulatory asset account reflects the amount of CIP expenditures that have not yet been recovered from customers. Balances in the regulatory liability account reflects the amount of CIP expenditures that have been over-recovered from customers. Under the incentive mechanism, NSPM's performance incentive is based on a percent of net benefits (to the customer) achieved. The performance incentive is calculated quarterly based on updated information. The incentive amount is originally recorded to FERC 186. When the total incentive amount is approved by the commission, the balance will be trued-up and reclassified from FERC 186 to this account.	Regulatory Liabilities
RL-02	2072001	Conservation & Energy Management Program Costs - Minnesota Natural Gas	20-403, 21-227	254	(347,479)	(3,645,231)	(9,771,321)	NSPM is required to spend a percentage of gross natural gas operating revenues on energy conservation programs that result in a net reduction of energy use. The expenditures to run the natural gas Conservation Improvement Programs (CIP) are deferred to this account. The expenditures are amortized monthly as recovery is made from customers. Balances in the regulatory asset account reflects the amount of CIP expenditures that have not yet been recovered from customers. Balances in the regulatory liability account reflects the amount of CIP expenditures that have been over-recovered from customers. Under the incentive mechanism, NSPM's performance incentive is based on a percent of net benefits (to the customer) achieved. The performance incentive is calculated quarterly based on updated information. The incentive amount is originally recorded to FERC 186. When the total incentive amount is approved by the commission, the balance will be trued-up and reclassified from FERC 186 to this account.	Regulatory Liabilities
RL-03	2072001	Conservation & Energy Management Program Costs - South Dakota Electric	EL 20-015, EL 21-014	254	0	(24,974)	(136,623)	NSPM's Demand Side Management (DSM) program in South Dakota is similar to the DSM program in Minnesota. Conservation programs are approved by the South Dakota Public Utilities Commission (SDPUC). The SDPUC set program limits at 110% of the approved budget amount. NSPM is required to submit a filing annually starting May 1, 2013. The expenditures are deferred to this account and are recovered through an annual cost adjustment rider. The expenditures are expensed monthly as recovery is made from customers. The balance in the account reflects the CIP expenditures not recovered from customers.	Regulatory Liabilities
RL-04	2339001, 2339006	ITC Gross Up to Pretax Rate Levels-FAS 109 (ASC 740)	N/A	254	(6,988,565)	(6,307,033)	(6,018,083)	This account is used to record the FAS 109 required amount associated with the deferred Investment Tax Credit (ITC) balance. Reduction of this balance is a function of the amortization of ITC and follows the reversal of those amounts over time.	Regulatory Liabilities
RL-05	2332001, 2332006, 2332007	Deferred Tax Collected in in Excess of Current Tax Accrual Levels-FAS 109 (ASC 740)	N/A	254	(1,231,657,178)	(1,182,970,621)	(1,169,707,649)	This account shall be used to record the FAS 109 required amount associated with the calculation of excess accumulated deferred income tax. Excess accumulated deferred income taxes are a result of the lowering of income tax rates over time and the IRS requirement to maintain historical tax rates on previously provided for deferred taxes. Reduction to the balance is a function of turn-around of these historical differences and will be reduced over time.	Regulatory Liabilities
RL-06	2339011	North Dakota ITC	N/A	254	(11,756,499)	(10,393,072)	(7,976,620)	This account is used to record the reserve for potential refunds to customers of a deferred tax asset related to North Dakota Wind Farm projects.	Regulatory Liabilities
RL-07	1401006	Unrealized Gains on Decommissioning Trust	RM07-7-000, Order #631, TAB 8	254	(933,697,743)	(654,184,034)	(734,839,312)	The purpose of this account is to net the nuclear decommissioning tax regulatory asset with the nuclear decommissioning unrealized gain/loss in order to properly present the Asset Retirement Obligation (ARO) asset on the balance sheet for GAAP purposes.	Regulatory Assets
RL-08	2344006	Pre-ARO Decommissioning (Accumulated Depreciation-Pre ARO Nuclear)	N/A	254	(1,935,952,367)	(1,949,399,030)	(2,033,545,012)	This account was established to record the difference in period costs associated with decommissioning as recorded for rate-making purposes and as recorded for financial reporting under Statement of Financial Accounting Standard No. 143, "Accounting for Asset Retirement Obligations" (SFAS No. 143, ASC 410). The balance in the account consists of the regulatory approved nuclear decommissioning costs accumulated prior to the implementation of SFAS No. 143 and the ongoing monthly regulatory accrual.	Regulatory Liabilities

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Regulatory Liabilities Schedule

ID	SAP	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/21	Balance as of 12/31/22	Balance as of 6/30/23	Description of Regulatory Liability and Evidence of Regulatory Approval	GAAP Classification
RL-09	2082001	Department of Energy Settlement Payments	20-112 21-062	254	(12,128,236)	(6,599)	0	The balance in this account represents a settlement with the Department of Energy. The money is deposited in a special interest bearing account at Wells Fargo pending refund to customers.	Regulatory Liabilities
RL-10	2341001	Nuclear Decommissioning-Adjust to Market Qualified	N/A	254	(723,134,576)	(501,730,122)	(523,422,423)	Record unrealized gains on investments in the external qualified funds held in trust with BNY Mellon Bank.	Regulatory Liabilities
RL-11	2341001	Nuclear Decommissioning-Adjust to Market Qualified - Contra	N/A	254	723,134,576	501,730,122	523,422,423		
RL-12	2073001	Derivatives & Hedging - Retail Electric & Gas	N/A	254	(29,337,858)	(55,993,584)	(73,494,870)	Xcel Energy enters into derivative instruments to manage variability of future cash flows from changes in commodity prices in its electric and natural gas operations, which mitigates commodity price risk on behalf of electric and natural gas customers. Changes in fair value of derivative instruments are reflected as a regulatory asset or liability if there is a commission approved regulatory recovery mechanism in place. This balance represents the regulatory offset for commodity electric hedging derivatives that are in an asset position.	Regulatory Liabilities
RL-13	2075006, 2342076	Deferred Electric Commodity Costs - MN 2022	N/A	254	0	0	(3,753,316)	Represents the over-collection of fuel costs allocated to the NSPM retail jurisdiction. When one of the retail jurisdictions is over collected, the amounts are recorded as a decrease to revenue and as a regulatory liability on the balance sheet.	Regulatory Liabilities
RL-14	2075006, 2342076 2342077	Deferred Electric Commodity Costs - MN 2023	N/A	254	0	0	(71,021,108)		
RL-15	2075006, 2342076	Deferred Electric Commodity Costs - ND	N/A	254	0	(4,110,448)	(4,409,483)		
RL-16	2075006, 2342076	Deferred Electric Commodity Costs - SD	N/A	254	(2,923,378)	(8,126,367)	(3,223,884)		
RL-17	2342071, 2080056	South Dakota Transmission Cost Recovery Rider	EL 20-025, EL 21-025 EL 22-022	254	(1,044,368)	(378,527)	(33,772)	The South Dakota Transmission Cost Recovery (TCR) rider allows the recovery of the costs associated with certain transmission projects.	Regulatory Liabilities
RL-18	2342071, 2080056	Minnesota Transmission Cost Recovery Rider	19-721, 21-814	254	(3,534,942)	(4,147,905)	0	The Minnesota Transmission Cost Recovery (TCR) rider allows the recovery of the costs associated with certain transmission projects.	Regulatory Liabilities
RL-19	2080022	South Dakota Infrastructure Rider	EL 20-026 EL 21-028 EL 22-017 EL 22-026	254	(2,574,928)	(2,162,111)	(88,954)	The South Dakota Infrastructure rider allows the recovery of specifically evaluated and discrete costs for capital projects. The rider includes costs/credits related to terminated biomass contracts and PTCs.	Regulatory Liabilities
RL-20	2342066, 2080051	Minnesota Gas State Energy Policy Rider	20-323 21-151	254	(62,569)	(68,752)	(68,752)	The Gas State Energy Policy (SEP) rider is designed to recover costs associated with the State of Minnesota Reliability Administrator, the Sustainable Building Guidelines Program and cast iron pipe replacement. In the recent MN gas rate case, all projects previously included in this rider have been moved to base rates, therefore the rider rate has been set to zero. The remaining balance will be refunded with the interim rate refund in August 2023.	Regulatory Liabilities
RL-21	2340001, 2078001	Electric Low Income Discount Program	04-1956, 13-868, 15-826, 17-629, G-999	254	(10,834,958)	(11,603,746)	(10,925,975)	NSPM offers low income discounts on electric utility service.	Regulatory Liabilities
RL-22	2340001, 2078001	Gas Low Income Discount Program	06-1429, 09-1153, 16-493	254	(3,163,326)	(4,019,665)	(4,456,208)	NSPM offers low income discounts on gas utility service.	Regulatory Liabilities
RL-23	2080012 2342036	Power Purchase Agreement	N/A	254	(798,081)	(532,056)	(532,056)	The balance represents amounts due to customers upon payment of the receivable related to the contract between NSPM and Lac Courte Oreilles Band of Lake Superior Chippewa Indians dated February 1, 1984 (30 year agreement). In December 2011, an agreement was reached with Lac Courte in Amendment #2 to the power sales contract for a 10-year repayment plan.	Regulatory Liabilities
RL-24	2079001	North Dakota Asset and Non-Asset Based Margin Sharing	PU-10-657	254	(6,170,487)	(7,571,341)	(6,069,512)	The balance in this account represents asset based and non-asset based margin sharing in the State of North Dakota. Margins are shared through the FCA.	Regulatory Liabilities
RL-25	2079001	South Dakota Asset and Non-Asset Based Margin Sharing	EL11-019, EL12-046	254	(2,274,206)	(2,470,661)	(578,796)	The balance in this account represents asset based and non-asset based margin sharing in the State of South Dakota. Margins are shared through the FCA.	Regulatory Liabilities
RL-26	2079001	South Dakota Production Tax Credit Sharing	EL11-019, EL12-046	254	(2,664,792)	(3,400,918)	0	The balance in this account represents federal production tax credits (PTC) associated with wind generation allocated to South Dakota. PTCs were credited to customers through the FCA through April 2023, and credited through the SD Infrastructure Rider beginning May 2023, as a result of the recent SD electric rate case.	Regulatory Liabilities
RL-27	2081001	Minnesota Service Quality Program	19-261	254	(1,700,210)	(750,000)	(337,500)	The MPUC has established required service quality standards for various customer services. NSPM is required to compensate the customers impacted when these standards are not satisfied.	Regulatory Liabilities

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Regulatory Liabilities Schedule

ID	SAP	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/21	Balance as of 12/31/22	Balance as of 6/30/23	Description of Regulatory Liability and Evidence of Regulatory Approval	GAAP Classification
RL-28	2080061, 2080006	Windsorce Tracker	01-1479, 12-961, 10-971, 13-868	254	(4,059,145)	(3,643,080)	(5,015,587)	This account tracks the difference between expenses incurred and revenues received for the Windsorce program.	Regulatory Liabilities
RL-29	2345001, 2083001	Transmission Formula Rates	N/A	254	(10,398,654)	(14,480,131)	(14,054,311)	Represents the amount that will be returned to customers in the true-up factor under transmission formula rates.	Regulatory Liabilities
RL-30	2080001	NOL Tracker	10-971, 15-826	254	0	0	(1,756,255)	The NOL Agreement is between NSPM and the DOC for the rate making treatment of net operating losses (NOL). Under the NOL agreement, NSPM tracks actual NOL generation and utilization compared to utilization assumed in base rates. If actual utilization is greater than assumed in base rates, the Company will return to customers the revenue requirement impact of the increased utilization. Increased utilization of the NOL deferred tax asset occurs when the Minnesota retail electric jurisdiction has higher positive taxable income than assumed in base rates. This agreement is a one way true-up mechanism. If NSPM incurs greater generation or lower utilization, the Company can not surcharge customers.	Regulatory Liabilities
RL-31	2080056, 2342071	North Dakota Renewable Energy Rider (RER)	PU-20-426 PU-21-389 PU-22-368	254	(1,461,672)	(1,173,806)	(837,356)	The North Dakota Renewable Energy Rider (RER) is designed to recover costs associated with eligible renewable energy projects. Eligible projects must be at least partially located in ND and must have been granted an Advanced Determination of Prudence (ADP).	Regulatory Liabilities
RL-32	2342051	North Dakota Renewable Energy Rider - PTC Levelization	PU 19-329 PU-20-426	254	(10,133,407)	(18,513,156)	(23,884,870)	In February 2020, the NDPSC approved a Production Tax Credit (PTC) levelization mechanism; under this new mechanism, PTCs will be returned to customers in the RER over the 25-year life of a wind project instead of in the first 10 years when the credits are received. The balance in this account represents the difference between the ND jurisdictional allocation of PTCs generated and the PTCs that have been included in the RER.	Regulatory Liabilities
RL-33	2080012, 2342076	2022 Minnesota Electric Sales True-up	21-630	254	0	(21,505,674)	0	<p>Separate from the MN electric rate case filed in October 2021, NSP-MN proposed to continue a revenue decoupling mechanism modeled after the 2021 sales true-up mechanism, which was initially approved by the Commission in 2020 as part of the Company’s True-up Petition and again in Docket No. E002/M-20-743 into a permanent decoupling mechanism. Taken together with the use of actual weather normalized sales to set 2022 final rates in the MN electric rate case, the proposal would result in full decoupling for all customer classes.</p> <p>NSP-MN proposed to use the final authorized base revenues in each year-as the baseline revenues from which to measure the sales true-up. Beyond the 2024 plan year, NSP-MN would use the 2024 authorized base revenues as the baseline for the measurement.</p>	Regulatory Liabilities
RL-34	2080012, 2342076	2023 Minnesota Electric Sales True-up	21-630	254	0	0	(32,756,350)	<p>Separate from the MN electric rate case filed in October 2021, NSP-MN proposed to continue a revenue decoupling mechanism modeled after the 2021 sales true-up mechanism, which was initially approved by the Commission in 2020 as part of the Company’s True-up Petition and again in Docket No. E002/M-20-743 into a permanent decoupling mechanism. Taken together with the use of actual weather normalized sales to set 2022 final rates in the MN electric rate case, the proposal would result in full decoupling for all customer classes.</p> <p>NSP-MN proposed to use the final authorized base revenues in each year-as the baseline revenues from which to measure the sales true-up. Beyond the 2024 plan year, NSP-MN would use the 2024 authorized base revenues as the baseline for the measurement.</p>	Regulatory Liabilities
RL-35	2080012, 2342076	2020 Minnesota Deferred Electric Property Tax	21-630	254	(12,542,557)	(0)	(0)	If the property tax expense is lower than the baseline amount in a given year, NSPM will propose a refund to take place the following year. If the property tax expense is higher than the baseline amount, NSPM will defer the difference as a regulatory asset and net against other future rate case related refunds (e.g., processed annual sales refunds, capital refunds etc.).	Regulatory Liabilities
RL-36	2080012, 2342076	2021 Minnesota Electric Deferred Property Tax	21-630	254	(7,492,534)	(11,350,128)	0		Regulatory Liabilities
RL-37	2080012, 2342076	2022 Minnesota Electric Deferred Property Tax	21-630	254	0	(13,956,266)	(11,380,108)		Regulatory Liabilities
RL-38	2079001	South Dakota Property Tax Collected in the Fuel Clause Adjustment	EL14-058	254	0	(261,949)	(1,418,195)	As part of the settlement agreement in NSPM's 2014 retail rate case in South Dakota, the language in the Fuel Clause Rider was modified to allow for the collection of ad valorem taxes as permitted by SDCL §49-34A-25. NSPM will annually calculate the difference between the amount of property taxes forecast for current calendar year and the amount included in base rates, plus a true-up for prior year actual property tax recorded compared to that year’s forecast, and include 1/12th of this difference with the monthly fuel clause calculations.	Regulatory Liabilities

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ID	SAP	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/21	Balance as of 12/31/22	Balance as of 6/30/23	Description of Regulatory Liability and Evidence of Regulatory Approval	GAAP Classification
RL-39	2332008, 2080062	Nonplant Excess ADIT - Electric	N/A	254	(28,071,397)	(21,820,158)	(20,481,635)	The TCJA was passed in December 2017 lowering the federal tax rate from 35% to 21%. Accordingly, NSPM's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be returned through rates and is therefore on NSPM's books as a regulatory liability, including a gross-up.	Regulatory Liabilities
RL-40	2332008, 2080062	Nonplant Excess ADIT - Gas	N/A	254	(1,590,465)	(1,366,649)	(1,297,062)	The TCJA was passed in December 2017 lowering the federal tax rate from 35% to 21%. Accordingly, NSPM's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be returned through rates and is therefore on NSPM's books as a regulatory liability, including a gross-up.	Regulatory Liabilities
RL-41	2080056	North Dakota Transmission Cost Recovery Rider	PU-20-406 PU-21-396 PU-22-402	254	0	(563,879)	(230,516)	The North Dakota TCR rider is intended to recover the North Dakota jurisdictional revenue requirements of electric transmission projects that support the growth of wind energy on the NSP system. Under-recovered balances are recorded as a regulatory asset and over-recovered balances are recorded as a regulatory liability.	Regulatory Liabilities
RL-42	2080023 2342021	Inver Hills Gain Sharing	EL 22-017	254	0	(235,000)	(235,000)	Three storage tanks, related facilities and land at Inver Hills Plant were sold to Flint Hills. SD share of the gain was recorded in August 2022 and will be included in the interim rate refund recorded in 2023 as part of the SD rate case EL22-017. MN share of the gain was credited to customers in 2018 as the MPUC allowed NSPM to keep a portion of the gain and required the remainder of the gain to be shared with MN customers. ND share of gain on the sale of fuel storage tanks to Flint Hills was refunded to customers in 2019 as part of the multi-faceted customer refund.	Regulatory Liabilities
RL-43	2074001, 2335001	North Dakota Electric Earnings Sharing	PU-18-200, PU-18-112, PU-18-118, PU-18-155	254	(7,740,150)	(13,707,480)	(15,992,458)	In August 2021, the ND Public Service Commission (NDPSC) approved our ND electric rate case Settlement. The Parties agreed to establish an earnings-sharing mechanism. The earnings-sharing mechanism will include a weather-normalized earnings threshold of 9.75 percent ROE in recognition of, among other things, the Jurisdictional Reporting Reform implemented by this Settlement. In the event the Company's annual weather-normalized earnings exceed 9.75 percent, the Company will refund to customers 100 percent of the weather-normalized revenue contributing to earnings in excess of 9.75 percent as calculated in the Company's jurisdictional annual reports filed with the Commission. This earnings-sharing mechanism will be in effect for all calendar years prior to the Company's next rate case test year, unless a future settlement or Commission Order determines otherwise.	Regulatory Liabilities
RL-44	2080023, 2342021	Minnesota Incentive Compensation Refund	18-121, 21-369	254	(3,733,807)	(3,309,150)	(3,993,192)	The MPUC has limited the recoverability of Annual Incentive Program (AIP) and requires a refund when the amount included in base rates exceeds the amount actually paid. The balance represents amounts to be returned to customers.	Regulatory Liabilities
RL-45	2080012	Over recovered Purchased Gas Costs - MN	13-600	254	0	0	(2,267,378)	The account represents the cumulative over recovery of purchased gas costs from the customers for the current year. NSPM files the new purchase gas adjustment (PGA) recovery factor with the MPUC by September each year for the current deferral period, which runs from July of the previous year to June of the current year.	Regulatory Liabilities
RL-46	2080012	Over recovered Purchased Gas Costs - ND	13-600	254	(0)	0	(1,952,145)		
RL-47	2342076	MN Gas Rate Case Deferral	09-1153	254	(3,183,270)	(2,118,603)	(1,586,270)	<p>In the 2009 MN Gas rate case, NSPM was ordered to amortize rate case expenses over a four-year period and to defer amounts recovered for rate case expense after the four year amortization period to offset the revenue requirement in its next rate case. The balance in this account reflects the deferral of rate case expenses recovered in rates from January 2014 through December 2021 less a three-year amortization commencing January 1, 2022</p> <p>In the MN gas rate case filed November 1, 2021, NSPM proposed to incorporate the regulatory liability balance into a three-year amortization. Amortization commenced January 1, 2022.</p>	Regulatory Liabilities
RL-48	2342076	MN Gas Rate Case Deferral - 2021	21-678	254	0	(125,251)	0	Costs relate to 2021 Minnesota gas rate case filed November 1, 2021. NSPM proposed to incorporate the rate case cost balance into a three-year amortization period. Amortization commenced January 1, 2022.	Regulatory Liabilities
RL-49	2080012	Residential Payment Plan Credit Program	20-760	254	(5,296,687)	(1,756,489)	(1,230,779)	In December 2020 during the MPUC deliberations for the MN electric stayout, NSPM committed to funding 100% (\$17.5M) of its proposed Residential Payment Plan Credit Program. Further, if any portion of the funds are not used to pay for the cost of the program, NSPM committed the remaining funds to be used to fund similar programs, at the Commission's direction. In their order points, the MPUC accepted our commitment. Written order approved in April 2021, with enrollment/refunds beginning in May 2021.	Regulatory Liabilities



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Regulatory Liabilities Schedule

ID	SAP	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/21	Balance as of 12/31/22	Balance as of 6/30/23	Description of Regulatory Liability and Evidence of Regulatory Approval	GAAP Classification
RL-50	2080061	Renewable*Connect Classic	19-196	254	0	(1,025,977)	(1,116,524)	The Renewable*Connect program is a renewable energy program that customers can elect to participate in. By participating in Renewable*Connect customers will receive a Renewable*Connect charge on their bill that replaces the fuel clause charge. The balance represents the difference between Renewable*Connect revenues and expenses.	Regulatory Liabilities
RL-51	2080061	Renewable*Connect Government	19-186	254	0	(99,281)	(115,965)	The Renewable*Connect Government program is a renewable energy program created for the government agencies to enroll in. By participating in Renewable*Connect Government agencies will receive a Renewable*Connect charge on their bill that replaces the fuel clause charge. The balance represents the difference between Renewable*Connect Government revenues and expenses. The Government program for Renewable*Connect began in May 2017.	Regulatory Liabilities
RL-52	2342076	Capital True-up	21-630	254	0	0	(9,500,000)	The capital true up is a one way mechanism that requires customer refunds when capital-related revenue requirements are less than the amounts assumed in illustrative schedules approved in the rate case.	Regulatory Liabilities
TOTAL REGULATORY LIABILITIES					(4,295,669,824)	(4,081,245,116)	(4,339,816,394)		

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Deferred Debits Schedule

ID	SAP	Account/Mechanism Description	FERC Account	Balance as of 12/31/21	Balance as of 12/31/22	Balance as of 6/30/23	Description of Deferred Debit	GAAP Classification
DD-01	1403016, 1152016	DD-NSPMN Elect Incentive	186	24,097,827	21,329,837	25,305,780	This account contains earned but unapproved CIP incentives. The balance will be transferred to a regulatory asset once the amount has been approved by the Commission.	Regulatory Assets
DD-02	1403016, 1152016	DD-NSPMN Gas Incentive	186	4,798,143	3,631,461	4,002,454	This account contains earned but unapproved CIP incentives. The balance will be transferred to a regulatory asset once the amount has been approved by the Commission.	Regulatory Assets
DD-03	1473021	Long Term State Income Tax Receivable	186	396,690	218	208	This account is used to record NSPM's long-term state income taxes receivable resulting from known state audit adjustments.	Other Assets
DD-04	1404001, 1473091	Def. Tax Credit & Interest (Remaining Balance 6/2023: ND/SD only)	186	5,455,429	3,284,817	104,833	This account is used to record NSPM's asset on interest related to prior year federal and state income tax refunds. These adjustments have not yet been approved by the Commission.	Regulatory Assets; Other Assets
DD-05	1473101	Contracts Receivable	186	798,082	(0)	532,056	This account is used to record the receivable due to NSPM from the contract between NSP and Lac Courte Oreilles Band of Lake Superior Chippewa Indians dated February 1, 1984 (30 year agreement). In December 2011, an agreement was reached with Lac Courte in Amendment #2 to the power sales contract for a 10-year repayment plan. Contract terminated as of December 2021.	Other Assets
DD-06	1416001, 1161002	Rate Case Expenses - MN 2021 Electric	186	612,407	355,304	707,197	Costs relate to 2021 Minnesota electric rate case filed October 25, 2021. NSPM proposed to incorporate the rate case cost balance into a three-year amortization period. Amortization commenced January 1, 2022.	Regulatory Assets
DD-07	1416001, 1161001	Rate Case Expenses - ND 2021 Gas	186	416,898	474,129	234,608	Costs relate to 2021 North Dakota gas rate case filed September 1, 2021. Amortization period is a 5-yr period beginning Q4 2022.	Regulatory Assets
DD-08	1416001, 1161001	Rate Case Expenses - MN 2021 Gas	186	306,260	0	149,899	Costs relate to 2021 Minnesota gas rate case filed November 1, 2021. NSPM proposed to incorporate the rate case cost balance into a three-year amortization period. Amortization commenced January 1, 2022.	Regulatory Assets
DD-09	1416001, 1161002	Rate Case Expenses - ND 2020 Electric	186	790,800	382,303	202,601	Costs associated with the settlement of the 2013 North Dakota electric rate case (resource treatment framework and demand allocator study). Per settlement reached in Docket PU-20-441, the resource treatment framework costs were written off to expense, and the demand allocator study costs were approved for recovery with a 3.5 year amortization period.	Regulatory Assets
DD-10	1416001, 1161002	Rate Case Expenses - SD 2015 Electric	186	113,169	113,169	(0)	Amounts represent costs for the 2014 rate case in excess of the recoverable amount, which could be deferred and used towards future rate case filings per the terms of the Settlement Agreement. SD Rate Case EL22-017 didn't include recovery of the 2014 SD Rate Case Costs and therefore have been written off as of June 30, 2023.	Regulatory Assets
DD-11	1416001, 1161002	Rate Case Expenses - SD 2022 Electric	186	0	508,080	575,332	Costs relate to 2022 South Dakota electric rate case filed June 30, 2022. Amortization commenced January 1, 2023 per the filed SD Rate Case EL22-017 for a period of 36 months.	Regulatory Assets
DD-12	1473081	FIN 48-LT Interest Rec	186	141,680	217,379	304,196	Interest receivable on disputed income tax items. This account was set-up to comply with FIN 48.	Other Assets
DD-13	1473116	Notes Receivable - 3rd Party	186	2,743,351	2,348,554	2,143,216	Balance represents University of North Dakota (UND) non-refundable CIAC that is being financed by NSPM as part of the minimum burn agreement signed January 11, 2019. UND is paying the CIAC over a 10-year period, ending March 31, 2029.	Other Assets
DD-14	1242041	Prepaid - Facility Fees	186	937,771	1,913,320	1,712,210	Prepaid Facility Fees are costs associated with an outside Credit Facility which each operating company and the Holding Company have entered into an agreement with lenders to provide back-up financing should it become necessary. The upfront fees associated with a Credit Facility are paid at the time of the issuance and then amortized over the life of the Credit Facility.	Other Assets
DD-15	1476451	JOA & RP Share MTM	186	21,071,121	17,925,214	14,707,868	Those Companies with a forward MTM position in the Prop Book (NSP and PS CO) record gains or losses related to the change in value of those positions on their financial statements. Costs represent the rate payer sharing with North Dakota and South Dakota for all unrealized mark to market on derivative trading in NSPM's Prop Book.	Other Assets
DD-16	1473116	Taygete Loan Receivable	186	5,168,947	6,000,000	3,159,158	Xcel Energy entered into a prop agreement with Taygete to purchase energy from their solar facility. Xcel agreed to fund the solar facility up to a capped amount. Repayment from Taygete is not expected within the next year.	Other Assets
TOTAL DEFERRED DEBITS				67,848,576	58,483,785	53,841,615		



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Deferred Credits Schedule

ID	SAP	Account/Mechanism Description	FERC Account	Balance as of 12/31/21	Balance as of 12/31/22	Balance as of 6/30/23	Description of Deferred Credit	GAAP Classification
DC-01	2421036	Non Qualified Pension	253	(2,324,097)	(1,786,097)	(1,666,853)	Non-qualified plan that provides benefits above and beyond those in other retirement plans.	Pension and Employee Benefit Obligations
DC-02	2421026	Deferred Compensation	253	(11,251,752)	(9,913,010)	(10,864,981)	The total company liability related to the regular nonqualified deferred compensation plan. The balance represents the net of payments, contributions and accrued interest.	Pension and Employee Benefit Obligations
DC-03	2421031	Deferred Compensation-Wealth Op	253	(4,556,009)	(3,648,935)	(3,497,811)	The total company liability related to the Wealth-Op nonqualified deferred compensation plan. The balance represents the net of payments, contributions and accrued interest.	Pension and Employee Benefit Obligations
DC-04	2421021	FAS 112 (ASC 712)	253	(11,675,379)	(9,776,224)	(8,947,573)	Postemployment benefits provided to former or inactive employees after employment but prior to retirement.	Pension and Employee Benefit Obligations
DC-05	2421051	NMC LTI Units/Exec PSP LT	253	(1,063,542)	(502,049)	(549,281)	Long-term incentive obligation for NMC employees. The liability transferred to NSPM during Q3 2008 in conjunction with the transfer of the nuclear plant operating licenses to NSPM.	Pension and Employee Benefit Obligations
DC-06	2344001, 1281016, 1282011, 1311006	Pre-Funded AFUDC	253	(219,215,821)	(223,702,857)	(222,817,725)	In certain situations, regulators may provide for the utility to collect AFUDC from customers while a capital project is under construction as opposed to the standard AFUDC calculation where it is assumed that customers will compensate the utility for the cost of construction financing when that cost becomes part of depreciation expense and included in revenue requirements. To comply with FERC's plant instructions and to maintain proper rate base and revenue requirements in all jurisdictions, the pre-funded AFUDC recovered from customers is accumulated in a deferred liability account. Once the asset is in-service, the pre-funded AFUDC is amortized over the life of the asset.	Regulatory Liabilities; Property, Plant and Equipment, Net
DC-07	2444001	Long Term Environmental Remediation	253	(246,208)	(178,922)	(3,922)	Long-term environmental remediation. The portion of the estimated cost to remediate sites where past activities of NSPM or other parties have caused environmental contamination, that is expected to be paid more than one year from the date of the financial statements.	Other Liabilities
DC-08	2444001	Long Term Air and Water Quality Environmental Fees	253	(1,982,918)	(2,231,658)	(861,822)	The balance in this account represents estimates of environmental fees for air quality and water quality.	Other Liabilities
DC-09	2441001, 2246032	Renewable Resource Fund Obligation	253	(34,428,034)	(42,591,359)	(43,842,849)	The balance in this account represents the amount remaining to be spent in the renewable development fund.	Other Liabilities
DC-10	2441161	FIN 48 LT Fed Income Tax Payable (ASC 740)	253	(10,405,407)	(9,182,024)	(9,853,544)	This account is used to track permanent FIN 48 tax adjustments on long-term federal income tax to enable compliance with a FERC letter to all utilities in docket AI07-2-000, dated May 25, 2007.	Other Liabilities
DC-11	2441191	FIN 48 LT State Income Tax MN Perm (ASC 740)	253	(1,447,520)	(1,982,324)	(2,150,680)	This account is used to track permanent FIN 48 tax adjustments on long-term Minnesota state income tax to enable compliance with a FERC letter to all utilities in docket AI07-2-000, dated May 25, 2007.	Other Liabilities
DC-12	2441191	FIN 48 LT State Income Tax ND Perm (ASC 740)	253	(922)	(922)	(922)	This account is used to track permanent FIN 48 tax adjustments on long-term North Dakota state income tax to enable compliance with a FERC letter to all utilities in docket AI07-2-000, dated May 25, 2007.	Other Liabilities
DC-13	2441041	Deferred Revenue ITC Grant	253	(901,371)	(832,427)	(797,958)	This account is used to record Investment Tax Credits (ITCs) related to the American Reinvestment and Recovery Act of 2009. Because of the nature of the ITC, it was required that we follow Grant Accounting, which included setting up a deferred revenue account.	Other Liabilities
DC-14	2441131	LT Federal Income Tax Payable	253	(934,367)	(1,224,464)	(1,224,464)	This account is used to record the long term federal income taxes payable resulting from known federal and state audit adjustments.	Other Liabilities
DC-15	2441211	Income Tax LT Interest Payable	253	0	(85,845)	(131,927)	This account is used to record the long-term state interest payable resulting from known federal and state audit adjustments.	Other Liabilities
DC-16	2441007	Legal & Regulatory Contingencies	253	(55,713)	(38,850)	(19,169)	Holds the receipts and expenses related to the Nuclear Waste Strategy Coalition. The Coalition was set up to lobby for the Nuclear Waste Storage Facility. Xcel Energy manages the fund.	Other Liabilities
DC-17	2246011 , 2246016, 2441076	Customer Prepayments	253	(90,000)	(195,000)	(145,000)	The balance in this account represents various customer prepayments.	Other Liabilities
DC-18	2250001, 2441101	Deferred Revenue	253	(1,942,085)	(2,546,881)	(3,084,462)	This account is used to defer prepaid revenues that are amortized across the term of the negotiated contracts.	Other Liabilities
DC-19	2250006	Deferred Revenue - Facility Attachment Revenue	253	(0)	(0)	(1,340,193)	This account is used to record deferred revenue for facility attachments joint use contracts. The prepaid revenues are amortized over the period of the contracts as revenues are realized.	Other Liabilities
DC-20	2441036	Rail Car Lease Residual Value Deficit	253	(3,657,379)	(3,582,059)	(3,462,688)	Residual value guarantee on the NSPM rail car leases. The balance represents the accumulated liability on a rail car lease expiring in February 2024. The estimated amount of the residual payment is being accrued monthly over the life of the lease.	Other Liabilities

NSP-Minnesota

Deferred Credits Schedule

ID	SAP	Account/Mechanism Description	FERC Account	Balance as of 12/31/21	Balance as of 12/31/22	Balance as of 6/30/23	Description of Deferred Credit	GAAP Classification
DC-21	2445001, 2441026	Deferred Rent	253	(7,073,702)	(6,315,806)	(5,936,858)	In June 2012, NSPM entered into an agreement to lease a new 9-story office building to be constructed at 401 Nicollet Mall in Minneapolis, Minnesota. The balance in these accounts represents the amortization of lease payments, tenant improvement allowance, non-capital tenant improvements, and Nicollet residences incentive.	Other Liabilities
DC-22	2441021	Laurentian PPA Contract Extinguishment	253	(18,083,335)	0	0	NSPM agreed to pay \$108.5M to terminate the Laurentian Biomass PPA which will be paid in six equal, annual installments beginning July 2018. The balance represents the amount to be paid under the termination agreement for periods greater than 12 months from the date of the financial statements.	Other Liabilities
DC-23	2245001 2441091	CapX2020 Promissory Notes	253	(231,095)	(70,868)	(22,168)	Under several of the CapX2020 Transmission Joint Venture project agreements, landowners were given the choice to elect to receive annual promissory notes for the land easements rather than receive an up-front payment. The promissory notes extend through September 2024. The balance in this account represents funds that NSPM has received from other CapX2020 Fargo joint venture owners for land easements that NSPM will make as CapX2020 Fargo project manager.	Other Liabilities
DC-24	2441091	Shared Network Upgrade	253	(993,807)	(936,746)	(908,216)	On January 7, 2019, MISO filed a Multi-Party Facilities Construction Agreement (MPFCA) entered into by NSP as the sole member of Dakota Range I LLC and Dakota Range II LLC and Otter Tail Power Company (OTP) for the purpose of facilitating the interconnection of Dakota Range I and II by constructing an interconnection facility and network upgrade. NSP was the interconnecting customer responsible for paying for the network upgrades. Merricourt Power Partners, a subsequent interconnecting customer, was determined by MISO to also benefit from the shared network upgrades and as such agreed to fund its proportionate share of the network upgrade costs. MISO assessed Merricourt a one-time charge in the amount of \$1,141,214; the funding (Schedule 26-B compensation) was distributed to NSP in August 2020 given that NSP was the interconnecting customer responsible for paying for the network upgrades for Dakota Range I & II. Under the MPFCA, as Transmission Owner, OTP elected to self-fund the project. Under self-funding, NSP is required to pay OTP over 240 consecutive monthly payments for the network upgrades. The 26-B compensation received from Merricourt was deferred and will be amortized consistent with NSP's payment obligation to OTP.	Other Liabilities
DC-25	2441091	Annual FERC Hydro Assessments	253	(13,754)	0	0	This account is used to record accruals for FERC fees for hydro facility operations paid annually in the third quarter.	Other Liabilities
DC-26	2441121	Security Deposits	253	(1,500)	(1,500)	0	Security deposit related to a lease for the former Fargo MGP in Fargo. This is refundable upon termination of the lease agreement.	Other Liabilities
TOTAL DEFERRED CREDITS				(332,575,718)	(321,326,827)	(322,131,064)		