



414 Nicollet Mall
Minneapolis, MN 55401

February 17, 2017

—Via Electronic Filing—

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101

RE: PETITION
2017 ANNUAL REVIEW OF REMAINING LIVES
DOCKET NO. E,G002/D-17-_____

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed 2017 Review of Remaining Lives Petition. This filing is submitted to satisfy the review of depreciation rates for electric and natural gas production facilities in accordance with the Commission's September 8, 1978 Order in Docket No. E002/D-77-1086A, Minn. Stat. § 216B.11, and Minnesota Rules 7825.0500 through 7825.0900.

We have electronically filed this document with the Minnesota Public Utilities Commission, and copies have been served on the parties on the attached service list. Please contact me at lisa.h.perkett@xcelenergy.com or (612) 330-6950 if you have any questions regarding this filing.

Sincerely,

/s/

LISA H. PERKETT
PRINCIPAL FINANCIAL CONSULTANT, CAPITAL ASSET ACCOUNTING

Enclosures
c: Service List

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Nancy Lange	Chair
Dan Lipschultz	Commissioner
Matthew Schuerger	Commissioner
Katie J. Sieben	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF THE 2017 REVIEW OF
REMAINING LIVES

DOCKET NO. E,G002/D-17-_____

PETITION

OVERVIEW

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Petition for approval of our 2017 Review of Remaining Lives. After performing our annual review of electric and gas production and gas storage asset lives and net salvage rates, we respectfully request approval of the following:

- Passage of time adjustments for all electric and natural gas production and gas storage facilities, except as discussed below.
- Modification to the remaining lives for electric production plants Angus Anson Units 2 and 3, Blue Lake Units 1-4, Granite City, and St. Croix Falls.
- Remaining life and net salvage rate for Courtenay Wind.

Attachment A is summary of all of our requested 2017 remaining lives and net salvage rates.

Additionally, in compliance with the Commission's Order in our 2015 remaining life filing¹, we provide a discussion of the following items for the Commission's information:

- An explanation and schedule of the differences between depreciation remaining lives and the Integrated Resource Plan² (IRP) lives of electric production plants.

¹ Docket No. E,G002/D-15-46, November 13, 2015 Order.

² Docket No. E002/RP-15-21

- An update on removal costs for Black Dog Units 3 and 4, Minnesota Valley, and Key City.

Lastly, to comply with the Federal Energy Regulatory Commission (FERC) accounting requirements, the Company is also requesting that the Commission approve certain amortization rates for the unwinding of regulatory assets that were created by previous Commission Orders to address the Company's theoretical reserve surplus. Approval of the amortization rates will not change the approved depreciation rates or the amount of expense that is calculated for rate making. In other words, there is no rate or revenue impact associated with this request, which is driven solely by our need to comply with FERC accounting rules and is discussed in greater detail in Section G below.

Overall, this Petition reflects an increase in total Company depreciation expense of \$139,369 based on beginning year balances for assets not presently included in rate riders. We respectfully request Commission approval of the changes proposed by the Company to be effective January 1, 2017.

I. SUMMARY OF FILING

A one-paragraph summary of the filing accompanies this Petition pursuant to Minn. R. 7829.1300, subp. 1.

II. SERVICE ON OTHER PARTIES

Pursuant to Minn. Stat. § 216B.17, subd.3, we have electronically filed this Petition. A Summary of the filing has been provided to all persons on the attached service list.

III. GENERAL FILING INFORMATION

Pursuant to Minnesota Rules 7825.3200, 7825.3500, and 7829.1300, subp. 3. Xcel Energy provides the following required information.

A. Name, Address, and Telephone Number of Utility

Northern States Power Company doing business as:
Xcel Energy
414 Nicollet Mall
Minneapolis, MN 55401
(612) 330-5500

B. Name, Address, and Telephone Number of Utility Attorney

Ryan J. Long
Principal Attorney
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, MN 55401
(612) 215-4659

C. Date of Filing and Date Proposed Rates Will Take Effect

The date of the filing is February 17, 2017. The Company requests that the Commission approve our proposed remaining lives and net salvage rates effective January 1, 2017.

D. Statute Controlling Schedule for Processing the Filing

Under Minn. R. 7829.0100, subp. 11, this request for approval of remaining lives is a “miscellaneous” filing because no determination of Xcel Energy’s general revenue requirements is necessary. Comments on a miscellaneous filing are due within 30 days of filing, with replies due 10 days thereafter.

E. Utility Employee Responsible for the Filing

Lisa H. Perkett
Principal Financial Consultant
Xcel Energy
414 Nicollet Mall, 401 – 3rd Floor
Minneapolis, MN 55401
(612) 330-6950

IV. MISCELLANEOUS INFORMATION

Pursuant to Minn. R. 7829.0700, subp. 2, the Company requests that the following persons be placed on the Commission’s official service list for this matter:

Ryan J. Long
Principal Attorney
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, Minnesota 55401
Ryan.J.Long@xcelenergy.com

Carl Cronin
Regulatory Administrator
Xcel Energy
414 Nicollet Mall, 401 – 7th Floor
Minneapolis, Minnesota 55401
regulatory.records@xcelenergy.com

Any information requests in this proceeding should be submitted to Regulatory Records.

V. REVIEW OF REMAINING LIVES AND NET SALVAGE RATES

A. Background

The Commission approved our current remaining lives and net salvage rates effective January 1, 2016, in their November 13, 2015 Order in Docket No. E,G002/D-15-46. This 2017 review uses the previously approved remaining lives and net salvage rates—assuming a one-year passage of time adjustment—as the starting point for this filing. Thus, we have reviewed the remaining lives of our electric and natural gas production and gas storage facilities as of January 1, 2017, considering system demand, availability of fuel supplies, operating and maintenance costs, and future technological advancements that influence the decision about retiring electric and natural gas facilities.

B. Passage of Time Adjustment

As mentioned above, to begin our analysis of 2017 remaining lives, we incorporated a one-year passage of time adjustment to the 2016 certified remaining lives of all facilities. Subtracting one year from the present certified remaining life results in the proposed remaining lives as of January 1, 2017. The passage of time adjustment does not change the annual depreciation accrual, but simply reflects that Xcel Energy production facilities have aged one year since January 1, 2016.

Attachment B shows our Comparison of Present and Proposed Lives, as it relates to 2017 estimated depreciation expense.

C. Recommended Changes in Remaining Lives for Production Facilities

As discussed below, we are requesting approval of changes to the remaining lives of four electric production facilities which results in an increase in total Company depreciation expense of approximately \$139,369. In addition, we request a new remaining life for our Courtenay wind facility, which went into operation in November 2016.

Table 1: Summary of Proposed Changes

Plant	Increase/(Decrease) in life	Increase/(Decrease) in expense
Anson 2 & 3	6 years	(\$758,901)
Blue Lake 1-4	(4.5) years	\$606,183
Granite City	(4.5) years	\$292,088
Total Impact		\$139,369

Pursuant to Minn. R. 7825.0700, subp. 1, we provide with this filing, the following three attachments for our electric and gas assets:

- Attachment C – 2015 and 2016 Plant In-service;
- Attachment D – 2015 and 2016 Analysis of Depreciation Reserve; and
- Attachment E – 2015 and 2016 Summary of Annual Depreciation Accruals.

1. *Electric Utility – Hydro Production: St. Croix Falls*

The St. Croix Falls Hydro Production Plant is owned by NSP-Wisconsin, a wholly owned subsidiary of NSP-Minnesota. The plant is on the St. Croix River located in St. Croix Falls, Wisconsin, and consists of eight hydro units totaling 25.9 megawatts (MW). It began operation in 1905. NSP-Minnesota owns the portion of this hydro plant that is located on the Minnesota side of the river. This consists of one small control house and one tainter (spillway) gate.

As approved in our 2015 remaining life filing, there would have been no remaining life as of January 1, 2016 for the St. Croix Falls Hydro Production Plant, Minnesota facilities. In Lisa Perkett’s Direct Testimony in the current Minnesota electric rate case³, however, we requested a remaining life for the new capital project at the facility that was completed in July 2016. Specifically, the Company requested a new 12-year remaining life for the facility as of January 1, 2016, in order to depreciate this asset over its useful life. The resulting 2017 depreciation expense estimate in the 2016 rate case was \$215,000. While the 2016 remaining life has not yet been approved in the 2016 rate case, we are requesting a modification here to avoid expensing the entire \$2.3 million addition through depreciation in 2016.

To acknowledge the fact that the facility is still in use for its intended purpose, the Company recommends that the remaining life be set to correspond with the term of

³ See *In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in Minnesota*, Docket No. E002/GR-15-826, DIRECT TESTIMONY AND SCHEDULES OF LISA H. PERKETT, Page 28, Lines 9-12 (November 4, 2013).

the facility's current FERC operating license, which is set to expire in December 31, 2027. Accordingly, the Company is recommending a remaining life of 11 years as of January 1, 2017. With this new remaining life, 2017 depreciation will be approximately \$179,997.

2. *Electric Utility – Other Production: Angus Anson Units 2 and 3*

The Angus Anson Steam Plant is located in Sioux Falls, South Dakota on the Big Sioux River. Units 2 and 3 are dual-fired combustion turbines each rated at 90 MW built to provide additional peaking generation. The units originally were placed in service in 1994. Unit 4, installed in 2005, is a combustion turbine rated at 147 MW and has a separate remaining life from Units 2 and 3.

In the 2015 remaining life filing, the Commission ordered the Company to set the remaining life at 10 years at the beginning of 2016 because these units were anticipated to last longer into the IRP period than the then-current remaining life proposed by the Company. Consequently, the current remaining lives for the Angus Anson Units 2 and 3 as of January 1, 2017 are nine years.

Our 2015 IRP forecasted the Angus Anson Units 2 and 3 operating through the end of the planning period (2030), and the Commission recently approved that IRP (with unrelated modifications). The latest capital forecast for these units also has been updated to include the capital replacement of turbine vanes and blades, as well as the generator breaker. These investments are currently estimated to be approximately \$25.5 million in capital expenditures and to occur between 2019 and 2022. With this capital investment, we anticipate that the plants will be able to operate through the end of the IRP period. Therefore, we request that the remaining lives for Angus Anson Units 2 and 3 be extended by 5 years, to a 14-year remaining life as of January 1, 2017. The estimated depreciation expense impact of these changes to remaining lives results in an annual decrease in depreciation of approximately \$0.8 million for both units combined.

3. *Electric Utility – Other Production: Blue Lake Units 1- 4*

The Blue Lake Peaking Plant is located south of Shakopee, Minnesota, and consists of four 55 MW oil-fired combustion turbines. The plant became operational in 1974. The plant is primarily used for capacity accreditation, and lesser so for energy production during peak demand periods.

In the IRP the Company stated that Blue Lake Units 1-4 would provide reserve capacity through 2023. There are no major capital additions planned for the facility.

In the 2015 remaining life filing, the Company requested and the Commission approved an eight-year remaining life as of January 1, 2016 to allow recovery of an increase estimate for removal. This was based on the expectation that the units could continue to run with minimal capital expenditure through that period.

In 2016 the Company analyzed these units and determined that they would require substantial capital investment to sustain their operation. Additionally, the units are currently only run in order to perform the required tests of functionality. As a result, we have determined that it would not be economically viable to make the necessary investments needed to maintain the units' functionality. With minimal additional investment, the Company currently expects it can continue to operate these units to mid-2019. We therefore propose an end of life of July 1, 2019.

We request that the remaining life for Blue Lake Units 1-4 be shortened by 4.5 years, to a 2.5-year remaining life as of January 1, 2017. The estimated depreciation expense impact of these changes to remaining lives results in an annual increase in depreciation of approximately \$0.6 million for 2017.

4. *Electric Utility – Other Production: Granite City*

The Granite City Peaking Plant is located in St. Cloud, Minnesota, and was originally built in 1969. The plant consists of four units that generate a total of 61 MW of electricity using natural gas and oil. The plant is only used minimally for production but has in the past been deemed an essential power source for the Sherco steam production plant in the event of a system blackout.

In the 2015 remaining life filing, the Company requested a 3.4 year remaining life as of January 1, 2016. In our IRP, we identified Granite City Units 1-4 as capacity resources through 2024. Currently, however, the site does not fulfill a major operational function and is primarily used for capacity accreditation rather than energy production.

In 2016, the Company analyzed this plant and determined that it would require substantial capital investment to sustain its operation. The units are currently only run in order to perform the required tests of functionality and as a result it has been determined that it would not be economically viable to make the necessary investments needed to maintain the units' functionality. Additionally, while Granite City was intended to be maintained as a black start generator for the Sherco Steam facilities, analysis now indicates that these units no longer possess the capacity to restart in the event of a black out. The Granite City black-start units are no longer necessary to perform the black-start function under the Company's Power System

Restoration Plan to start up the Sherco generation. Should a black-start of the Sherco units be needed, other black-start generating resources identified in the Company's Power System Restoration plan will perform this function. The Company remains confident that the existing plan will satisfy any requirements the loss of the Granite City facility could result in.

With minimal additional investment, the Company currently expects it can continue to operate these units to mid-2019. Therefore, we request that the remaining life for Granite City be shortened by 4.5 years, to a 2.5-year remaining life as of January 1, 2017. The estimated depreciation expense impact of these changes to remaining lives results in an annual increase in depreciation of approximately \$0.3 million for 2017.

5. *Electric Utility – Other Production: Courtenay Wind*

Courtenay Wind is a 200 MW wind farm located in east-central North Dakota near Courtenay, North Dakota. The site comprises 100 wind turbines covering 25,000 acres of land owned by 60 landowners. The production site began operation in November 2016. The costs for Courtenay Wind are being recovered through the Renewable Energy Standard (RES) Rider.⁴

Consistent with our actions in the IRP and the RES Rider, the Company proposes the remaining life for Courtenay Wind be set to 25 years from its in-service date of November 2016. A 25-year life is consistent with the treatment of the Company's Grand Meadow Wind, Nobles Wind, Border Winds and Pleasant Valley Wind facilities. A 25-year life is also consistent with remaining life expectations stated by the manufacturer of the turbines being used at these facilities.

Based on the remaining life of 25 years as of the November 2016 in-service date, the remaining life as of January 1, 2017 is 24.8 years. With this remaining life, along with the net salvage rate of negative 8.5 percent as discussed below, the Company has calculated 2017 depreciation for Courtenay Wind of approximately \$12.5 million.

D. Change in Net Salvage Rates

In the 2015 remaining life filing, the Company submitted its five-year study for the net salvage rates for its electric production facilities and its gas production and storage facilities. The net salvage rates approved by the Commission have been incorporated into this filing. At this time there is only one new net salvage rate and that is for the Other Production Courtenay Wind facility.

⁴ Docket No. E002/M-15-805

Although we cannot currently determine with certainty when or under what conditions Courtenay Wind will be dismantled or demolished for final retirement, we must provide sufficient funding for these events. This will allow the Company to recover the cost of the removal of towers, turbines, concrete footings, transformers and other accessory equipment necessary to return the land to usable green space as we expect to lease land for the majority of these large wind energy conversion systems.

Consistent with our actions in the RES Rider, the Company proposes to use a net salvage rate of negative 8.5 percent for Courtenay Wind. This net salvage rate is the same rate currently approved for Pleasant Valley Wind and Border Winds, and similar to the negative 8.7 percent net salvage rate that is currently approved for both the Grand Meadow and Nobles Wind Farms. The previously approved net salvage rates for other wind facilities were used as a guideline until a site-specific study can be completed for these facilities.

The construction and equipment for Courtenay Wind are similar enough to Pleasant Valley, Border Winds, Grand Meadow and Nobles Wind that we are confident that the net salvage rates for this new facility will be comparable. For this reason, and to be consistent with our proposal in the current 2016 rate case, we are requesting that the initial net salvage rate for Courtenay Wind be set at negative 8.5 percent.

E. Removal Update

In the Commission Order for our 2015 remaining life filing, the Commission required us to continue to provide “updates on removal costs for the Minnesota Valley plant, Key City plant, and Black Dog Units 3 and 4.” Also the updates should include any impact on the depreciation reserve as well as any final true-ups necessary. The following is the 2017 update on these removal activities.

1. Electric Utility – Steam Production: Black Dog Units 3 and 4

Black Dog Units 3 and 4 were officially retired from service in April 2015. These two units were coal-burning steam production units. Their removal from service ends the coal-fired production of electricity at Black Dog after more than 60 years.

As of January 1, 2017 approximately \$20.6 million of dismantling costs have been incurred, and the Company estimates it is approximately 35 percent complete with the overall dismantling work. The turbines, generators and plant equipment have been removed, and the boiler removal is currently in process. The coal yard removal has

been started, but is not yet complete. Additional activities that still need to take place include the removal of the Units 3 and 4 coal stacks and precipitators. There is also a portion of the facility that is necessary for the continued operation of Units 5 and 6. It is anticipated that these shared portions of the generating facility will not be able to be removed until the cessation of all Black Dog location operations.

As costs of removal are incurred at the Black Dog plant, the costs will be treated as a debit to the depreciation reserve, and the reserve balance will be reduced. At final removal of the plant assets, if there is reserve in excess of the plant balance, we plan to transfer this reserve to the remaining production accounts.

Over the life of the Steam Production Black Dog units, the Company has collected approximately \$30.9 million for general dismantling activities. An additional \$33.2 million for the coal yard remediation is being collected over 15 years for a total of \$64 million in estimated total project cost. The Company continues to believe that the removal costs estimated are still reasonable to total expected at project completion.

2. Electric Utility –Steam Production: Minnesota Valley

The Minnesota Valley Plant is a former steam production facility located in Granite Falls, Minnesota along the Minnesota River. Minnesota Valley last burned coal in 2004, and the air permit was formally retired in 2009. The plant is no longer in operation.

As of January 1, 2017, the Company forecasts the coal yard removal and remediation to occur between 2018 and 2020, with the full site demolition date to follow. The completion of demolition is currently expected to be in 2023. As costs of removal are incurred at the Minnesota Valley Plant, the costs will be treated as a debit to the depreciation reserve, and the reserve balance will be reduced. At final removal of the plant assets, if there is reserve in excess of the plant balance, we plan to transfer this reserve to other steam production accounts.

In sum, while the dam removal efforts have been completed much of the remediation process still needs to be completed. The Company will continue to inform the Commission of the forecasted removal activities, and will provide updates through the annual depreciation filings as the work is completed.

3. Electric Utility –Other Production: Key City

The Key City Peaking Plant is located in Mankato, Minnesota, adjacent to Xcel Energy's Wilmarth Power Plant. The Key City plant had four units that generated a

total of 64 MW of electricity using natural gas and oil as fuel. The plant became operational in 1970 and reached its end of life at the end of 2012.

The Key City units are similar enough to the units currently in production at Granite City as to allow them to be used as a source of spare parts. Given this unique situation, the Company currently intends to maintain the Key City facility in a dormant state to support continued operations of Granite City facility up to the date that Granite City is retired. Per this remaining lives filing, that would allow for initial dismantling activities no sooner than mid-2019.

As costs of removal are incurred at the Key City plant, the costs will be treated as a debit to the depreciation reserve, and the reserve balance will be reduced. At final removal of the plant assets, if there is reserve in excess of the plant balance, we plan to transfer this reserve to the remaining production accounts.

F. Resource Plan Comparison

The Commission's Order in our 2015 remaining lives filing requires the Company to "continue to provide in future depreciation filings a comparison of depreciation remaining lives and resource planning lives for electric production with an explanation of any differences."⁵

Attachment F is an IRP Comparison for our electric production plant facilities that identifies, and provides a rationale for, differences between our proposed depreciation lives and IRP planning lives.

G. Amortization of Regulatory Assets for Theoretical Reserve Surplus

The Company is also requesting that the Commission approve certain amortization rates for the unwinding of regulatory assets that were created by previous Commission Orders to address the Company's theoretical reserve surplus. We are required to seek Commission approval of these rates in order to comply with the FERC accounting requirements. Approval of the amortization rates will not change the approved depreciation rates or the amount of expense that is calculated for rate making. In other words, there is no rate or revenue impact associated with this request. We discuss the background and basis for this request in greater detail below.

⁵ See the Commission's Order of November 13, 2015 in Docket No. E,G002/D-15-46, Order Point #9.

1. *Theoretical Reserve*

A theoretical reserve is calculated by determining what the depreciation reserve would be at a point in time, if current information and assumptions about the life salvage and cost of removal had been known since the beginning of each asset's life. In the 2012 Transmission, Distribution and General Depreciation Study (2012 TD&G Study), Docket No. E002/D-12-858, the theoretical reserve was lower than the actual book depreciation reserve, resulting in a theoretical reserve surplus. This filing presents a total Company view of the theoretical reserve surplus of \$311.3 million.

To realign the actual depreciation reserve with the theoretical reserve, the future depreciation expense is reduced systematically by a portion of the surplus. Typically this is done over the average remaining life of the assets. However, the Commission can—and did—select different periods over which the theoretical reserve surplus would decrease future depreciation. The Commission Orders defining these periods are discussed below.

2. *Previous Commission Orders*

In its 2013 test year Minnesota electric rate case (2012 Rate Case), Docket No. E002/GR-12-961, the Commission required the Company to reduce depreciation expense by the Minnesota jurisdictional amount of the theoretical reserve surplus spread over eight years. The Minnesota jurisdictional amount of the theoretical reserve surplus is \$261.2 million. Spreading this amount over eight years reduced the 2013 depreciation expense by \$32.7 million. This negative depreciation expense was referred to as the amortization of the theoretical reserve surplus.

In its 2014 test year Minnesota electric rate case (2013 Rate Case), Docket No. E002/GR-13-868, the Commission required the Company to reduce depreciation expense in 2014 through 2016 by the remaining amount of the Minnesota jurisdictional amount of the theoretical reserve surplus using a declining pattern of 50 percent in 2014, 30 percent in 2015, and 20 percent in 2016. The following table shows the resulting reduction to depreciation expense and the remaining theoretical reserve surplus at the end of each year.

Table 2: Amortization of Theoretical Reserve Surplus

Year	Reduction to Depreciation Expense	Remaining Theoretical Reserve Surplus
2013	(32,661,407.21)	(228,576,937.08)
2014	(114,288,468.04)	(114,288,469.04)
2015	(68,573,080.82)	(45,715,388.22)
2016	(45,715,388.22)	-

3. *FERC Accounting Requirements*

As state above, the reduction to depreciation expense for the amortization of the theoretical reserve surplus was done on a pattern that was defined by the Commission. However, it was not done through the modification of the depreciation rate. Unwinding the theoretical reserve surplus that is over the average remaining life of the assets effectively modifies the average service life depreciation rate downward to account for this reduction in depreciation expense over the remaining life. In other words, if the Commission had authorized an average remaining depreciation rate rather than an average service life rate, the theoretical reserve surplus would have been amortized over the remaining lives through a depreciation rate.

The Commission decided that the remaining lives were too long to reduce the future depreciation and chose a period that matched better with providing the depreciation reductions to those customers that contributed to the surplus. The 2012 Rate Case Order⁶ provides the following insight from the Commission:

The Commission concurs that a five-year amortization period is too short, giving insufficient consideration to rate stability. But the Commission also finds that amortizing the surplus over the life of the plant would give insufficient consideration to issues of rate shock mitigation and intergenerational equity. While the ALJ suggested a 15-year amortization period, the Commission favors a period of roughly half that duration. Balancing the competing considerations, the Commission will direct Xcel to amortize the depreciation reserve surplus for its transmission, distribution, and general plant accounts over eight years.

⁶ Docket No. E002/GR-12-961, September 3, 2013, Order

In determining depreciation expense and accumulated depreciation for the calculation of revenue requirements in Minnesota, we have included the amortization of the theoretical reserve surplus as a reduction to depreciation expense. In turn, the reduction in depreciation expense causes the accumulated depreciation to grow slower and thus net plant decreases slower. While this is proper rate making, the FERC will not allow the amortization of the theoretical reserve surplus, or negative depreciation expense, to be recognized to accumulated depreciation unless the reduction was done through a depreciation rate over the average remaining life. Only depreciation reductions handled through depreciation rate changes are allowed by the FERC to be recognized to accumulated depreciation on the Company's financials.

If amortizations use a method different than the average remaining life, the FERC requires recognition of negative depreciation expense as negative amortization that in turn sets up a regulatory asset. The Company has used the prescribed accounting for the amortization of the theoretical reserve surplus. Specifically, we reduced expense through FERC Account 407.4 Regulatory Credits and increased FERC Account 182.3 Other Regulatory Assets. To align this accounting with Minnesota rate making, the regulatory assets are included in accumulated depreciation and the regulatory credit was included in depreciation expense.

As of December 31, 2016, all the negative depreciation expense has been recognized and the regulatory asset balance equals \$261.2 million. Because part of the accumulated depreciation is sitting in a regulatory asset, we now need to unwind the regulatory asset over the average remaining lives, which effectively moves the regulatory asset to the accumulated depreciation. Because this unwinding simply shifts the regulatory asset to accumulated depreciation, it is both revenue and rate-neutral.

4. Request for Amortization Rates for Regulatory Asset

As discussed above, to unwind a regulatory asset, the Company needs approved amortization rates from the Commission that set up the regulatory asset. Thus we are requesting amortization rates, included in Attachment G, for this unwinding.

The approval of these amortization rates does not change the approved depreciation rates, nor does it change the amount of expense that is calculated for rate making. The amortization expense that will be recognized, starting in 2017, using these amortization rates will simply show expense in FERC Account 407.3 Regulatory Debits and at the same time FERC Account 403 Depreciation Expense will be reduced.

The net effect on total depreciation expense in the revenue requirement (amortization expense is collapsed into depreciation expense for rate making) is zero. An example of the regulatory view of this overall transaction and the FERC view, which is used for financial accounting, is included in Attachment G as well.

VI. MINNESOTA JURISDICTIONAL DEPRECIATION

For *regulatory* purposes, the depreciation expense and the accumulated provision for depreciation are based solely on the remaining lives and net salvage rates approved by the respective Public Utility Commissions. For *financial* purposes, we must account for the impact of those differences in our approved rates in Company retail jurisdictions. We do this by calculating a depreciation expense for each jurisdiction based on its remaining lives, then apply a jurisdictional allocator to each resulting amount and add the amounts together to get a total Company financial view. The Attachments to this filing show the reserve amounts applicable to the Minnesota jurisdiction, shown at a total Company level. This method has been in use for the Minnesota assets since 2009 and has been filed in the last four electric rate case proceedings.

However, the depreciation reserve using Minnesota-approved lives and net salvage rates in this filing cannot be compared directly with total Company financial results reported in Securities and Exchange Commission or other financial filings. This stems from the fact that the North Dakota Public Service Commission and the South Dakota Public Utilities Commission have applied remaining lives for some production plants that are materially different from what the Minnesota Commission has approved in previous remaining life filings.⁷

VII. EFFECT OF THE CHANGE IN RATES

This Petition will not impact customer rates, the price of Xcel Energy natural gas and electric service, or the terms and conditions of service. Rather, the changes will reflect the way the Company recognizes depreciation expenses for relevant assets in the current year.

⁷ 2012 North Dakota Electric Rate Case, Case No. PU-12-813; 2012 South Dakota Electric Rate Case, Docket No. EL12-046.

CONCLUSION

Xcel Energy respectfully requests the Commission approve a total increase in depreciation expense of \$0.1 million as proposed in this filing based on the proposed remaining lives and net salvage rates for electric utility, with an effective date of January 1, 2017 for assets included in base rates, and effective with the in-service date for assets included in Riders. In addition, the Company also requests that the Commission approve certain amortization rates for the unwinding of regulatory assets that were to address the Company's theoretical reserve surplus. Approval of the amortization rates is needed solely to comply with FERC accounting rules and it is both revenue and rate-neutral.

Dated: February 17, 2017

Northern States Power Company

2017 REVIEW OF REMAINING LIVES
Supporting Attachments

- A Summary of Proposed Remaining Lives
- B Comparison of Present and Proposed Lives
- C 2015-2016 Plant In-service
- D 2015-2016 Analysis of Depreciation Reserve
- E 2015-2016 Summary of Annual Depreciation Accruals
- F Integrated Resource Plan Comparison
- G Amortization of Regulatory Asset for Theoretical Reserve Surplus (Financial only)
- H Historical Comparison of Changes to Remaining Life

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Nancy Lange	Chair
Dan Lipschultz	Commissioner
Matthew Schuerger	Commissioner
Katie J. Sieben	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF THE 2017 REVIEW OF
REMAINING LIVES

DOCKET NO. E,G002/D-17- _____

PETITION

SUMMARY OF FILING

Please take notice that on February 17, 2017, Northern States Power Company, doing business as Xcel Energy, filed with the Minnesota Public Utilities Commission a Petition for approval of its 2017 Review of Remaining Lives. The Company requests an increase of approximately \$139,369 in 2017 total Company annual depreciation expense for electric utility generating facilities and gas utility generation and storage facilities based on beginning of year balances for assets not presently included in rate riders. The Company requests that upon Commission approval, the new remaining lives become effective January 1, 2017.

In addition, the Company also requests that the Commission approve certain amortization rates for the unwinding of regulatory assets that were to address the Company's theoretical reserve surplus. Approval of the amortization rates is needed solely to comply with FERC accounting rules and it is both revenue and rate-neutral.

Northern States Power Company
 Summary of Proposed Remaining Lives

Docket No. E,G002/D-17-_____

Attachment A

Page 1 of 8

Electric Utility
 Steam Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/17
Allen S. King			
E311	Structures & Improvements	-8.2	20.5 yrs
E312	Boiler Plant Equipment	-8.2	20.5
E314	Turbogenerator Units	-8.2	20.5
E315	Accessory Electric Equipment	-8.2	20.5
E316	Miscellaneous Power Plant Equipment	-8.2	20.5
Red Wing			
E311	Structures & Improvements	-27.8	11.0 yrs
E312	Boiler Plant Equipment	-27.8	11.0
E314	Turbogenerator Units	-27.8	11.0
E315	Accessory Electric Equipment	-27.8	11.0
E316	Miscellaneous Power Plant Equipment	-27.8	11.0
Sherco Unit 1			
E311	Structures & Improvements	-15.2	9.0 yrs
E312	Boiler Plant Equipment	-15.2	9.0
E314	Turbogenerator Units	-15.2	9.0
E315	Accessory Electric Equipment	-15.2	9.0
E316	Miscellaneous Power Plant Equipment	-15.2	9.0
Sherco Unit 2			
E311	Structures & Improvements	-15.2	9.0 yrs
E312	Boiler Plant Equipment	-15.2	6.0
E314	Turbogenerator Units	-15.2	6.0
E315	Accessory Electric Equipment	-15.2	6.0
E316	Miscellaneous Power Plant Equipment	-15.2	6.0
Sherco Unit 3			
E311	Structures & Improvements	-5.4	18.0 yrs
E312	Boiler Plant Equipment	-5.4	18.0
E314	Turbogenerator Units	-5.4	18.0
E315	Accessory Electric Equipment	-5.4	18.0
E316	Miscellaneous Power Plant Equipment	-5.4	18.0
Wilmarth			
E311	Structures & Improvements	-26.8	11.0 yrs
E312	Boiler Plant Equipment	-26.8	11.0
E314	Turbogenerator Units	-26.8	11.0
E315	Accessory Electric Equipment	-26.8	11.0
E316	Miscellaneous Power Plant Equipment	-26.8	11.0

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Electric Utility
 Nuclear Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/17
Monticello			
E302	Franchises & Consents	0.0	13.8 yrs
E321	Structures & Improvements	0.0	13.8
E322	Reactor Plant Equipment	0.0	13.8
E323	Turbogenerator Units	0.0	13.8
E324	Accessory Electric Equipment	0.0	13.8
E325	Miscellaneous Power Plant Equipment	0.0	13.8
Monticello - Interim Storage Facility			
E321	Structures and Improvements	0.0	13.8 yrs
E322	Reactor Plant Equipment	0.0	13.8
Prairie Island Unit 1 & 2			
E302	Franchises & Consents	0.0	17.3 yrs
E321	Structures & Improvements	0.0	17.3
E322	Reactor Plant Equipment	0.0	17.3
E323	Turbogenerator Units	0.0	17.3
E324	Accessory Electric Equipment	0.0	17.3
E325	Miscellaneous Power Plant Equipment	0.0	17.3
Prairie Island - Interim Storage Facility			
E321	Structures and Improvements	0.0	17.3 yrs
E322	Reactor Plant Equipment	0.0	17.3

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Electric Utility
 Hydro Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/17
Hennepin Island			
E302	Franchises & Consents	0.0	17.2 yrs
E331	Structures & Improvements	-26.4	17.2
E332	Reservoirs, Dams & Waterways	-26.4	17.2
E333	Water Wheels, Turbines & Generators	-26.4	17.2
E334	Accessory Electric Equipment	-26.4	17.2
E335	Miscellaneous Power Plant Equipment	-26.4	17.2
St. Croix Falls			
E331	Structures & Improvements	-7.5	11 yrs
E332	Reservoirs, Dams & Waterways	-7.5	11
Upper Dam			
E332	Reservoirs, Dams & Waterways	-26.4	17.2 yrs
E335	Miscellaneous Power Plant Equipment	-26.4	17.2

Electric Utility
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/17
Angus C. Anson Unit 2 & 3			
E341	Structures & Improvements	-6.5	18.4 yrs
E342	Fuel Holders, Producers & Accessories	-9.6	14.0
E344	Generators	-9.6	14.0
E345	Accessory Electric Equipment	-9.6	14.0
E346	Miscellaneous Power Plant Equipment	-9.6	14.0
Angus C. Anson Unit 4			
E341	Structures & Improvements	-6.5	18.4 yrs
E342	Fuel Holders, Producers & Accessories	-6.5	18.4
E344	Generators	-6.5	18.4
E345	Accessory Electric Equipment	-6.5	18.4
E346	Miscellaneous Power Plant Equipment	-6.5	18.4
Black Dog Unit 5			
E341	Structures & Improvements	-11.4	15.0 yrs
E342	Fuel Holders, Producers & Accessories	-11.4	15.0
E344	Generators	-11.4	15.0
E345	Accessory Electric Equipment	-11.4	15.0
E346	Miscellaneous Power Plant Equipment	-11.4	15.0
Blue Lake Units 1 thru 4			
E341	Structures & Improvements	-11.7	18.4 yrs
E342	Fuel Holders, Producers & Accessories	-22.9	2.5
E344	Generators	-22.9	2.5
E345	Accessory Electric Equipment	-22.9	2.5
E346	Miscellaneous Power Plant Equipment	-22.9	2.5
Blue Lake Units 7 & 8			
E341	Structures & Improvements	-11.7	18.4 yrs
E342	Fuel Holders, Producers & Accessories	-11.7	18.4
E344	Generators	-11.7	18.4
E345	Accessory Electric Equipment	-11.7	18.4
E346	Miscellaneous Power Plant Equipment	-11.7	18.4
Border Winds Project			
E340.1	Wind Rights	0.0	24.0 yrs
E341	Structures & Improvements	-8.5	24.0
E342	Fuel Holders, Producers & Accessories	-8.5	24.0
E344	Generators	-8.5	24.0
E345	Accessory Electric Equipment	-8.5	24.0
E346	Miscellaneous Power Plant Equipment	-8.5	24.0

Electric Utility
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/17
Courtenay Winds Project			
E340.1	Wind Rights	0.0	24.9 yrs
E341	Structures & Improvements	-8.5	24.9
E342	Fuel Holders, Producers & Accessories	-8.5	24.9
E344	Generators	-8.5	24.9
E345	Accessory Electric Equipment	-8.5	24.9
E346	Miscellaneous Power Plant Equipment	-8.5	24.9
Grand Meadow Wind Project			
E340.1	Wind Rights	0.0	16.9 yrs
E341	Structures & Improvements	-11.1	16.9
E342	Fuel Holders, Producers & Accessories	-11.1	16.9
E344	Generators	-11.1	16.9
E345	Accessory Electric Equipment	-11.1	16.9
E346	Miscellaneous Power Plant Equipment	-11.1	16.9
Granite City			
E341	Structures & Improvements	-50.4	2.5 yrs
E342	Fuel Holders, Producers & Accessories	-50.4	2.5
E344	Generators	-50.4	2.5
E345	Accessory Electric Equipment	-50.4	2.5
E346	Miscellaneous Power Plant Equipment	-50.4	2.5
High Bridge			
E341	Structures & Improvements	-3.5	31.4 yrs
E342	Fuel Holders, Producers & Accessories	-3.5	31.4
E344	Generators	-3.5	31.4
E345	Accessory Electric Equipment	-3.5	31.4
E346	Miscellaneous Power Plant Equipment	-3.5	31.4
Inver Hills			
E341	Structures & Improvements	-18.3	10.0 yrs
E342	Fuel Holders, Producers & Accessories	-18.3	10.0
E344	Generators	-18.3	10.0
E345	Accessory Electric Equipment	-18.3	10.0
E346	Miscellaneous Power Plant Equipment	-18.3	10.0

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Electric Utility
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/17
Nobles Wind Project			
E340.1	Wind Rights	0.0	18.9 yrs
E341	Structures & Improvements	-6.0	18.9
E342	Fuel Holders, Producers & Accessories	-6.0	18.9
E344	Generators	-6.0	18.9
E345	Accessory Electric Equipment	-6.0	18.9
E346	Miscellaneous Power Plant Equipment	-6.0	18.9
Pleasant Valley Wind Project			
E340.1	Wind Rights	0.0	24.0 yrs
E341	Structures & Improvements	-8.5	24.0
E342	Fuel Holders, Producers & Accessories	-8.5	24.0
E344	Generators	-8.5	24.0
E345	Accessory Electric Equipment	-8.5	24.0
E346	Miscellaneous Power Plant Equipment	-8.5	24.0
Riverside			
E341	Structures & Improvements	-11.3	32.2 yrs
E342	Fuel Holders, Producers & Accessories	-11.3	32.2
E344	Generators	-11.3	32.2
E345	Accessory Electric Equipment	-11.3	32.2
E346	Miscellaneous Power Plant Equipment	-11.3	32.2
United Hospital			
E344	Generators	0.0	0.7 yrs
Wind-to-Battery System			
E348.1	Energy Storage Equipment	0.0	7.0 yrs

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Gas Utility
 Gas Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/17
Maplewood			
G305	Structures & Improvements	-93.7	13.0 yrs
G311	LP Gas Equipment	-93.7	13.0
G320	Other Equipment	-93.7	13.0
Sibley			
G305	Structures & Improvements	-79.5	13.0 yrs
G311	LP Gas Equipment	-79.5	13.0
G320	Other Equipment	-79.5	13.0
Wescott			
G305	Structures & Improvements	-19.2	13.0 yrs
G311	LP Gas Equipment	-19.2	13.0
G320	Other Equipment	-19.2	13.0

Northern States Power Company
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Gas Utility
 Gas Storage

Account	Description	Net Salvage (%)	Remaining Life 01/01/16
Wescott			
G361	Structures & Improvements	-19.2	7.0 yrs
G362	Gas Holders	-19.2	7.0
G363	Purification Equipment	-19.2	7.0
G363.1	Liquefaction Equipment	-19.2	7.0
G363.2	Vaporizing Equipment	-19.2	11.0
G363.3	Compressor Equipment	-19.2	16.0
G363.4	Measuring & Regulating Equipment	-19.2	7.0
G363.5	Other Equipment	-19.2	7.0

Northern States Power Company
Comparison of Present and Proposed Lives
Electric and Gas Utilities Summary

	Plant Balance 1/1/2017 (1)	Reserve Balance 1/1/2017 (2)	Present				DOC Supplemental Recommendations			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
Total Steam Production	\$ 2,254,628,616	\$ 1,372,054,966	14.3	13.3	-10.4	\$ 83,980,556	13.3	-10.4	\$ 83,980,556	\$ -
Total Nuclear Production	3,709,621,212	1,645,235,711	16.4	15.4	0.0	133,645,225	15.4	0.0	133,645,225	-
Total Hydro Production	28,408,162	10,838,005	17.9	16.9	-24.7	1,453,227	16.9	-24.7	1,453,227	-
Total Other Production	2,837,930,650	711,897,418	23.1	22.1	-8.6	107,429,227	22.0	-8.6	107,568,596	139,369
Total Gas Production	23,909,700	14,935,780	14.0	13.0	-63.6	1,860,310	13.0	-63.6	1,860,310	-
Total Gas Storage	54,102,224	34,313,299	13.1	12.1	-19.2	2,491,592	12.1	-19.2	2,491,592	-
Total Company	\$ 8,908,600,565	\$ 3,789,275,180				\$ 330,860,137			\$ 330,999,506	\$ 139,369
Total Change to Depreciation Expense										\$ 139,369

	Amortizable Balance 1/1/2017 (1)	Amortization Expense (2)	Amortization Expense (3)	Proposed Less Present Expense (4)
Total Steam Production - Regulatory Liability Amortization	\$ 47,308,519	\$ 2,711,456	\$ 2,711,456	\$ -

Note: All amounts shown in this schedule are represented as Northern States Power Company-Minnesota total company

Northern States Power Company
Comparison of Present and Proposed Lives
Steam Production

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	Plant Balance 1/1/2017 (1)	Reallocated Reserve Balance 1/1/2017 (2)	Present			Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	
E311 Structures & Improvements									
Black Dog	\$ -	\$ 984,055	-	-	N/A	-	-	N/A	-
Allen S. King	38,620,988	23,603,364	21.5	20.5	-8.2	887,051	20.5	-8.2	887,051
Minnesota Valley	4,047,924	10,669,982	-	-	N/A	-	-	N/A	-
Red Wing	12,431,623	11,325,231	12.0	11.0	-27.8	414,762	11.0	-27.8	414,762
Sherco Unit 1 & 2	92,814,794	78,262,971	10.0	9.0	-15.2	3,184,408	9.0	-15.2	3,184,408
Sherco Unit 3	132,367,257	105,622,032	19.0	18.0	-5.4	1,882,948	18.0	-5.4	1,882,948
Wilmarth	8,063,468	8,702,718	12.0	11.0	-26.8	138,342	11.0	-26.8	138,342
Total/Composite	\$ 288,346,053	\$ 239,170,351	13.2	12.2	-10.4	\$ 6,507,510	12.2	-10.4	\$ 6,507,510
E312 Boiler Plant Equipment									
Black Dog	\$ -	\$ (24,887)	-	-	N/A	\$ -	-	N/A	\$ -
Allen S. King	518,207,616	169,959,138	21.5	20.5	-8.2	19,060,561	20.5	-8.2	19,060,561
Minnesota Valley	6,380,531	16,818,535	-	-	N/A	-	-	N/A	-
Red Wing	42,459,779	41,841,801	12.0	11.0	-27.8	1,129,254	11.0	-27.8	1,129,254
Sherco Unit 1	257,994,500	166,661,400	10.0	9.0	-15.2	14,505,363	9.0	-15.2	14,505,363
Sherco Unit 2	159,138,347	113,007,801	7.0	6.0	-15.2	11,719,929	6.0	-15.2	11,719,929
Sherco Unit 3	399,136,715	274,836,643	19.0	18.0	-5.4	8,102,970	18.0	-5.4	8,102,970
Wilmarth	39,642,820	39,532,398	12.0	11.0	-26.8	975,882	11.0	-26.8	975,882
Total/Composite	\$ 1,422,960,307	\$ 822,632,829	14.5	13.5	-10.5	\$ 55,493,958	13.5	-10.5	\$ 55,493,958
E314 Turbogenerator Units									
Black Dog	\$ 127,196	\$ -	-	-	N/A	\$ -	-	N/A	\$ -
Allen S. King	93,564,996	33,525,386	21.5	20.5	-8.2	3,303,021	20.5	-8.2	3,303,021
Minnesota Valley	2,156,244	5,683,675	-	-	N/A	-	-	N/A	-
Red Wing	3,267,931	3,009,319	12.0	11.0	-27.8	106,100	11.0	-27.8	106,100
Sherco Unit 1	56,044,367	39,279,746	10.0	9.0	-15.2	2,809,263	9.0	-15.2	2,809,263
Sherco Unit 2	59,052,227	39,993,146	7.0	6.0	-15.2	4,672,503	6.0	-15.2	4,672,503
Sherco Unit 3	88,060,487	44,072,993	19.0	18.0	-5.4	2,707,931	18.0	-5.4	2,707,931
Wilmarth	3,480,988	3,555,873	12.0	11.0	-26.8	78,002	11.0	-26.8	78,002
Total/Composite	\$ 305,754,435	\$ 169,120,139	13.3	12.3	-10.4	\$ 13,676,820	12.3	-10.4	\$ 13,676,820

	Plant Balance 1/1/2017 (1)	Reallocated Reserve Balance 1/1/2017 (2)	Present			Proposed				Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E315 Accessory Electric Equipment										
Black Dog	\$ (127)	\$ -	-	-	N/A	\$ -	-	N/A	-	\$ -
Allen S. King	45,615,316	14,041,812	21.5	20.5	-8.2	1,722,632	20.5	-8.2	1,722,632	-
Minnesota Valley	597,520	1,575,011	-	-	N/A	-	-	N/A	-	-
Red Wing	1,878,422	1,896,350	12.0	11.0	-27.8	45,843	11.0	-27.8	45,843	-
Sherco Unit 1	45,288,101	33,312,149	10.0	9.0	-15.2	2,095,527	9.0	-15.2	2,095,527	-
Sherco Unit 2	6,720,016	3,083,223	7.0	6.0	-15.2	776,372	6.0	-15.2	776,372	-
Sherco Unit 3	82,015,510	47,554,661	19.0	18.0	-5.4	2,160,538	18.0	-5.4	2,160,538	-
Wilmarth	1,456,195	1,443,171	12.0	11.0	-26.8	36,662	11.0	-26.8	36,662	-
Total/Composite	\$ 183,570,952	\$ 102,906,378	15.3	14.3	-9.3	\$ 6,837,575	14.3	-9.3	\$ 6,837,575	\$ -
E316 Miscellaneous Power Plant Equipment										
Black Dog	\$ -	\$ 121,150	-	-	N/A	\$ -	-	N/A	-	\$ -
Allen S. King	7,876,988	5,732,188	21.5	20.5	-8.2	136,132	20.5	-8.2	136,132	-
Minnesota Valley	304,630	803,641	-	-	N/A	-	-	N/A	-	-
Red Wing	1,283,863	1,162,282	12.0	11.0	-27.8	43,500	11.0	-27.8	43,500	-
Sherco Unit 1	12,109,742	8,766,596	10.0	9.0	-15.2	575,981	9.0	-15.2	575,981	-
Sherco Unit 2	-	-	7.0	6.0	-15.2	-	6.0	-15.2	-	-
Sherco Unit 3	31,639,502	20,746,727	19.0	18.0	-5.4	700,073	18.0	-5.4	700,073	-
Wilmarth	782,144	892,685	12.0	11.0	-26.8	9,007	11.0	-26.8	9,007	-
Total/Composite	\$ 53,996,869	\$ 38,225,267	15.0	14.0	-8.8	\$ 1,464,692	14.0	-8.8	\$ 1,464,692	\$ -
Total Steam Production - De	\$ 2,254,628,616	\$ 1,372,054,966	14.3	13.3	-10.4	\$ 83,980,556	13.3	-10.4	\$ 83,980,556	\$ -

* Remaining life as of 1/1/17 due to passage of time.

	Beginning Regulatory Balance 1/1/2017 (1)	Accumulated Amortization 1/1/2017 (2)	Amortization Period (Yrs) (2)	Amortization		Proposed Less Present Expense (6)
				Amortization Expense (3)	Period (Yrs) (4)	
Regulatory Liability Amortizations						
Black Dog Remediation	\$ 33,150,000	\$ 8,858,414	11.0	\$ 2,208,326	11.0	\$ 2,208,326
Sherco Unit 3 Deferral	14,158,519	5,102,185	18.0	503,130	18.0	503,130
Total Steam Production - An	\$ 47,308,519	\$ 13,960,598		\$ 2,711,456		\$ 2,711,456
Total Steam Production	\$ 2,301,937,135	\$ 1,386,015,564	14.3	\$ 86,692,011	13.3	\$ 86,692,011

Northern States Power Company
Comparison of Present and Proposed Lives
Nuclear Production

	Plant Balance 1/1/2017 (1)	Reserve Balance 1/1/2017 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E302 Franchises & Consents										
Monticello	\$ 123,360,840	\$ 31,090,303	14.8	13.8	0.0	\$ 6,686,271	13.8	0.0	\$ 6,686,271	\$ -
Prairie Island Unit 1 & 2	121,535,964.09	21,668,813.14	18.3	17.3	0.0	5,772,668	17.3	0.0	5,772,668	-
Total/Composite	<u>\$ 244,896,804</u>	<u>\$ 52,759,116</u>	<u>16.4</u>	<u>15.4</u>	<u>0.0</u>	<u>\$ 12,458,938</u>	<u>15.4</u>	<u>0.0</u>	<u>\$ 12,458,938</u>	<u>\$ -</u>
E321 Structures & Improvements										
Monticello	\$ 205,341,608	114,511,953.04	14.8	13.8	0.0	\$ 6,581,859	13.8	0.0	\$ 6,581,859	\$ -
Monticello Interim Storage	31,313,964.43	10,631,845.49	14.8	13.8	0.0	1,498,704	13.8	0.0	1,498,704	-
Prairie Island Unit 1 & 2	301,329,873.64	180,325,604.44	18.3	17.3	0.0	6,994,466	17.3	0.0	6,994,466	-
PI Interim Storage	11,938,940.39	11,237,670.30	18.3	17.3	0.0	40,536	17.3	0.0	40,536	-
Total/Composite	<u>\$ 549,924,386</u>	<u>\$ 316,707,073</u>	<u>16.4</u>	<u>15.4</u>	<u>0.0</u>	<u>\$ 15,115,566</u>	<u>15.4</u>	<u>0.0</u>	<u>\$ 15,115,566</u>	<u>\$ -</u>
E322 Reactor Plant Equipment										
Monticello	\$ 513,457,793	\$ 262,277,427	14.8	13.8	0.0	\$ 18,201,476	13.8	0.0	\$ 18,201,476	\$ -
Monticello Interim Storage	50,586,719.25	9,951,897.14	14.8	13.8	0.0	2,944,552	13.8	0.0	2,944,552	-
Prairie Island Unit 1 & 2	878,038,141.53	369,956,514.46	18.3	17.3	0.0	29,368,880	17.3	0.0	29,368,880	-
PI Interim Storage	152,605,412.58	50,884,173.90	18.3	17.3	0.0	5,879,840	17.3	0.0	5,879,840	-
Total/Composite	<u>\$ 1,594,688,066</u>	<u>\$ 693,070,013</u>	<u>17.0</u>	<u>16.0</u>	<u>0.0</u>	<u>\$ 56,394,749</u>	<u>16.0</u>	<u>0.0</u>	<u>\$ 56,394,749</u>	<u>\$ -</u>
E323 Turbogenerator Units										
Monticello	\$ 361,359,037	\$ 97,916,868	14.8	13.8	0.0	\$ 19,090,012	13.8	0.0	\$ 19,090,012	\$ -
Prairie Island Unit 1 & 2	269,660,290.43	141,327,089.45	18.3	17.3	0.0	7,418,104	17.3	0.0	7,418,104	-
Total/Composite	<u>\$ 631,019,328</u>	<u>\$ 239,243,958</u>	<u>15.8</u>	<u>14.8</u>	<u>0.0</u>	<u>\$ 26,508,116</u>	<u>14.8</u>	<u>0.0</u>	<u>\$ 26,508,116</u>	<u>\$ -</u>

Northern States Power Company
Comparison of Present and Proposed Lives
Nuclear Production

	Plant Balance 1/1/2017 (1)	Reserve Balance 1/1/2017 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E324 Accessory Electric Equipment										
Monticello	\$ 240,042,867	\$ 64,344,813	14.8	13.8	0.0	\$ 12,731,743	13.8	0.0	\$ 12,731,743	\$ -
Prairie Island Unit 1 & 2	243,626,272.22	168,387,626.08	18.3	17.3	0.0	4,349,055	17.3	0.0	4,349,055	-
Total/Composite	<u>\$ 483,669,139</u>	<u>\$ 232,732,439</u>	<u>15.7</u>	<u>14.7</u>	<u>0.0</u>	<u>\$ 17,080,798</u>	<u>14.7</u>	<u>0.0</u>	<u>\$ 17,080,798</u>	<u>\$ -</u>
E325 Miscellaneous Power Plant Equipment										
Monticello	\$ 88,635,633	\$ 46,818,730	14.8	13.8	0.0	\$ 3,030,210	13.8	0.0	\$ 3,030,210	\$ -
Prairie Island Unit 1 & 2	116,787,856.89	63,904,381.75	18.3	17.3	0.0	3,056,848	17.3	0.0	3,056,848	-
Total/Composite	<u>\$ 205,423,490</u>	<u>\$ 110,723,112</u>	<u>16.6</u>	<u>15.6</u>	<u>0.0</u>	<u>\$ 6,087,059</u>	<u>15.6</u>	<u>0.0</u>	<u>\$ 6,087,059</u>	<u>\$ -</u>
Total Nuclear Production	<u>\$ 3,709,621,212</u>	<u>\$ 1,645,235,711</u>	<u>16.4</u>	<u>15.4</u>	<u>0.0</u>	<u>\$ 133,645,225</u>	<u>15.4</u>	<u>0.0</u>	<u>\$ 133,645,225</u>	<u>\$ -</u>

*Remaining life as of 1/1/17 due to passage of time.

	Plant Balance 1/1/2017 (1)	Reserve Balance 1/1/2017 (2)	Present			Proposed			Proposed Less Present Expense (10)	
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)		Depreciation Expense (9)
E302 Franchises & Consents										
Hennepin Island	\$ 2,857,039	\$ 1,023,166	18.2	17.2	0.0	\$ 106,621	17.2	0.0	\$ 106,621	\$ -
Total/Composite	\$ 2,857,039	\$ 1,023,166	18.2	17.2	0.0	\$ 106,621	17.2	0.0	\$ 106,621	\$ -
E331 Structures & Improvements										
Hennepin Island	\$ 1,349,723	\$ 568,653	18.2	17.2	-26.4	\$ 66,128	17.2	-26.4	\$ 66,128	\$ -
St Croix Falls**	37,924.25	41,614.11	12.0	11.0	-7.5	\$ (77)	11.0	-7.5	(77)	-
Total/Composite	\$ 1,387,647	\$ 610,267	18.2	17.2	-25.9	\$ 66,051	17.2	-25.9	\$ 66,051	\$ -
E332 Reservoirs, Dams & Waterways										
Hennepin Island	\$ 4,045,616	\$ 1,361,376	18.2	17.2	-26.4	\$ 218,156	17.2	-26.4	\$ 218,156	\$ -
St Croix Falls**	2,269,591.91	\$ 459,003	12.0	11.0	-7.5	\$ 180,073	11.0	-7.5	180,073	-
Upper Dam	4,491,476	3,650,919	18.2	17.2	-26.4	117,809	17.2	-26.4	117,809	-
Total/Composite	\$ 10,806,684	\$ 5,471,298	16.0	15.0	-22.4	\$ 516,038	15.0	-22.4	\$ 516,038	\$ -
E333 Water Wheels, Turbines & Generators										
Hennepin Island	\$ 10,038,996	\$ 2,705,251	18.2	17.2	-26.4	\$ 580,467	17.2	-26.4	\$ 580,467	\$ -
Total/Composite	\$ 10,038,996	\$ 2,705,251	18.2	17.2	-26.4	\$ 580,467	17.2	-26.4	\$ 580,467	\$ -
E334 Accessory Electric Equipment										
Hennepin Island	\$ 3,256,972	\$ 961,917	18.2	17.2	-26.4	\$ 183,424	17.2	-26.4	\$ 183,424	\$ -
Total/Composite	\$ 3,256,972	\$ 961,917	18.2	17.2	-26.4	\$ 183,424	17.2	-26.4	\$ 183,424	\$ -
E335 Miscellaneous Power Plant Equipment										
Hennepin Island	\$ 37,779	\$ 40,941	18.2	17.2	-26.4	\$ 396	17.2	-26.4	\$ 396	\$ -
Upper Dam	23,046	25,166	18.2	17.2	-26.4	230	17.2	-26.4	230	-
Total/Composite	\$ 60,824	\$ 66,107	18.2	17.2	-26.4	\$ 626	17.2	-26.4	\$ 626	\$ -
Total Hydro Production	\$ 28,408,162	\$ 10,838,005	17.9	16.9	-24.7	\$ 1,453,227	16.9	-24.7	\$ 1,453,227	\$ -

*Remaining life as of 1/1/17 due to passage of time.

**Remaining life as shown has not been approved in a depreciation filing, but was presented previously in the Minnesota Rate Case. Approval of rate as shown would result in consistency between these filings.

Northern States Power Company
Comparison of Present and Proposed Lives
Other Production

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	Plant Balance 1/1/2017 (1)	Reserve Balance 1/1/2017 (2)	Present			Depreciation Expense (6)	Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)		Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E340.1 Wind Rights										
Courtenay Wind**	\$ 2,090,672	\$ 10,376	25.0	24.8	0.0	\$ 83,883	24.8	0.0	\$ 83,883	-
Grand Meadow Wind	1,985,634	-	17.9	16.9	0.0	117,493	16.9	0.0	117,493	-
Nobles Wind	3,884,834	925,136	19.9	18.9	0.0	156,598	18.9	0.0	156,598	-
Total/Composite	\$ 7,961,141	\$ 935,512	26.6	25.6	0.0	\$ 274,091	25.6	0.0	\$ 274,091	-
E341 Structures & Improvements										
Angus C. Anson Unit 4	\$ 7,674,466	\$ 5,118,662	19.4	18.4	-6.5	\$ 166,013	18.4	-6.5	\$ 166,013	\$ -
Black Dog Unit 5	48,545,696	28,062,289	16.0	15.0	-11.4	1,734,508	15.0	-11.4	1,734,508	-
Blue Lake Units 7 & 8	1,623,647	1,285,053	19.4	18.4	-11.7	28,726	18.4	-11.7	28,726	-
Border Winds	21,750,602	1,000,054	25.0	24.0	-8.5	941,640	24.0	-8.5	941,640	-
Courtenay Wind**	7,623,771	14,013	25.0	24.8	-8.5	332,975	24.8	-8.5	332,975	-
Grand Meadow Wind	5,589,323	1,755,779	17.9	16.9	-11.1	263,548	16.9	-11.1	263,548	-
Granite City	1,241,718	1,740,914	8.0	7.0	-50.4	18,090	2.5	-50.4	50,652	32,562
High Bridge	70,897,135	12,527,866	32.4	31.4	-3.5	1,937,919	31.4	-3.5	1,937,919	-
Inver Hills	1,417,386	1,378,872	11.0	10.0	-18.3	29,790	10.0	-18.3	29,790	-
Key City	1,002,265	1,479,342	-	-	N/A	-	-	N/A	-	-
Nobles Wind	13,536,911	3,843,105	19.9	18.9	-6.0	555,874	18.9	-6.0	555,874	-
Pleasant Valley Wind	25,806,960	1,277,548	25.0	24.0	-8.5	1,113,458	24.0	-8.5	1,113,458	-
Riverside	52,226,101	24,048,450	33.2	32.2	-11.3	1,058,360	32.2	-11.3	1,058,360	-
Total/Composite	\$ 258,935,980	\$ 83,531,947	25.1	24.1	-8.3	\$ 8,180,901	24.0	-8.3	\$ 8,213,463	\$ 32,562
E342 Fuel Holders, Producers & Accessories										
Angus C. Anson Unit 2 & 3	\$ 1,011,357	\$ 890,333	10.0	9.0	-9.6	\$ 24,235	14.0	-9.6	\$ 15,580	\$ (8,655)
Black Dog Unit 5	12,449,579	9,338,289	16.0	15.0	-11.4	302,036	15.0	-11.4	302,036	-
Blue Lake Units 1 thru 4	1,311,529	1,485,294	8.0	7.0	-22.9	18,082	2.5	-22.9	50,630	32,548
Blue Lake Units 7 & 8	45,236	4,891	19.4	18.4	-11.7	2,480	18.4	-11.7	2,480	-
Granite City	416,373	583,856	8.0	7.0	-50.4	6,053	2.5	-50.4	16,948	10,895
High Bridge	65,257,813	12,086,379	32.4	31.4	-3.5	1,766,097	31.4	-3.5	1,766,097	-
Inver Hills	2,903,525	2,627,947	11.0	10.0	-18.3	80,692	10.0	-18.3	80,692	-
Key City	242,384	357,759	-	-	N/A	-	-	N/A	-	-
Riverside	981,065	59,871	33.2	32.2	-11.3	32,051	32.2	-11.3	32,051	-
Total/Composite	\$ 84,618,861	\$ 27,434,619	28.8	27.8	-5.9	\$ 2,231,727	27.4	-5.9	\$ 2,266,515	\$ 34,788

Northern States Power Company
Comparison of Present and Proposed Lives
Other Production

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	Plant Balance 1/1/2017 (1)	Reserve Balance 1/1/2017 (2)	Present			Depreciation Expense (6)	Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)		Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E344 Generators										
Angus C. Anson Unit 2 & 3	\$ 69,788,510	\$ 59,323,637	10.0	9.0	-9.6	\$ 1,907,174	14.0	-9.6	\$ 1,226,041	(681,134)
Angus C. Anson Unit 4	33,075,991	12,596,116	19.4	18.4	-6.5	1,229,881	18.4	-6.5	1,229,881	-
Black Dog Unit 5	138,239,210	49,825,243	16.0	15.0	-11.4	6,944,882	15.0	-11.4	6,944,882	-
Blue Lake Units 1 thru 4	21,225,888	24,030,657	8.0	7.0	-22.9	293,709	2.5	-22.9	822,384	528,675
Blue Lake Units 7 & 8	62,211,333	23,097,172	19.4	18.4	-11.7	2,521,353	18.4	-11.7	2,521,353	-
Border Winds	206,044,730	9,394,173	25.0	24.0	-8.5	8,923,515	24.0	-8.5	8,923,515	-
Courtenay Wind**	260,675,570	1,477,526	25.0	24.8	-8.5	11,344,979	24.8	-8.5	11,344,979	-
Grand Meadow Wind	190,416,397	63,016,640	17.9	16.9	-11.1	8,789,111	16.9	-11.1	8,789,111	-
Granite City	6,465,968	8,865,045	8.0	7.0	-50.4	122,824	2.5	-50.4	343,908	221,084
High Bridge	192,999,883	32,131,213	32.4	31.4	-3.5	5,338,333	31.4	-3.5	5,338,333	-
Inver Hills	50,406,985	46,170,259	11.0	10.0	-18.3	1,346,120	10.0	-18.3	1,346,120	-
Key City	5,374,748	7,933,129	-	-	N/A	-	-	N/A	-	-
Nobles Wind	469,909,387	119,454,524	19.9	18.9	-6.0	20,034,361	18.9	-6.0	20,034,361	-
Pleasant Valley Wind	263,425,228	12,901,542	25.0	24.0	-8.5	11,371,451	24.0	-8.5	11,371,451	-
Riverside	209,638,554	37,601,167	33.2	32.2	-11.3	6,078,464	32.2	-11.3	6,078,464	-
United Hospital	2,031,625	1,972,093	1.7	0.7	0.0	85,045	0.7	0.0	85,045	-
Total/Composite	\$ 2,181,930,008	\$ 509,790,135	22.6	21.6	-8.8	\$ 86,331,204	21.6	-8.8	\$ 86,399,829	\$ 68,626
E345 Accessory Electric Equipment										
Angus C. Anson Unit 2 & 3	\$ 3,305,093	\$ 2,835,379	10.0	9.0	-9.6	\$ 87,445	14.0	-9.6	\$ 56,214	\$ (31,230)
Angus C. Anson Unit 4	4,621,874	1,789,587	19.4	18.4	-6.5	170,256	18.4	-6.5	170,256	-
Black Dog Unit 5	25,111,518	18,581,906	16.0	15.0	-11.4	626,155	15.0	-11.4	626,155	-
Blue Lake Units 1 thru 4	1,370,072	1,550,303	8.0	7.0	-22.9	19,074	2.5	-22.9	53,406	34,332
Blue Lake Units 7 & 8	7,849,102	3,189,497	19.4	18.4	-11.7	303,149	18.4	-11.7	303,149	-
Border Winds	34,794,649	1,398,322	25.0	24.0	-8.5	1,514,745	24.0	-8.5	1,514,745	-
Courtenay Wind**	9,743,335	17,694	25.0	24.8	-8.5	425,557	24.8	-8.5	425,557	-
Grand Meadow Wind	12,951,246	4,588,222	17.9	16.9	-11.1	579,918	16.9	-11.1	579,918	-
Granite City	629,592	841,141	8.0	7.0	-50.4	15,109	2.5	-50.4	42,306	27,197
High Bridge	51,285,018	10,729,664	32.4	31.4	-3.5	1,348,737	31.4	-3.5	1,348,737	-
Inver Hills	3,493,268	2,486,671	11.0	10.0	-18.3	164,587	10.0	-18.3	164,587	-
Key City	1,702,722	2,513,217	-	-	N/A	-	-	N/A	-	-
Nobles Wind	29,931,151	7,750,541	19.9	18.9	-6.0	1,268,597	18.9	-6.0	1,268,597	-
Pleasant Valley Wind	42,072,988	1,935,190	25.0	24.0	-8.5	1,821,417	24.0	-8.5	1,821,417	-
Riverside	40,218,081	8,583,870	33.2	32.2	-11.3	1,123,567	32.2	-11.3	1,123,567	-
Total/Composite	\$ 269,079,707	\$ 68,791,204	24.5	23.5	-8.4	\$ 9,468,311	23.5	-8.4	\$ 9,498,610	\$ 30,299

Northern States Power Company
Comparison of Present and Proposed Lives
Other Production

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	Plant Balance 1/1/2017 (1)	Reserve Balance 1/1/2017 (2)	Present			Proposed				Proposed
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	Less Present Expense (10)
E346 Miscellaneous Power Plant Equipment										
Angus C. Anson Unit 2 & 3	\$ 2,582,999	\$ 1,876,337	10.0	9.0	-9.6	\$ 106,070	14.0	-9.6	\$ 68,188	\$ (37,882)
Black Dog Unit 5	9,743,042.94	8,999,544.17	16.0	15.0	-11.4	123,614	15.0	-11.4	123,614	-
Blue Lake Units 1 thru 4	424,921.37	480,901.22	8.0	7.0	-22.9	5,904	2.5	-22.9	16,531	10,627
Blue Lake Units 7 & 8	32,958.36	9,475.36	19.4	18.4	-11.7	1,486	18.4	-11.7	1,486	-
Border Winds	228,153.16	10,490.04	25.0	24.0	-8.5	9,877	24.0	-8.5	9,877	-
Courtenay Wind**	31,342.37	56.68	25.0	24.8	-8.5	1,369	24.8	-8.5	1,369	-
Grand Meadow Wind	207,761.32	73,916.17	17.9	16.9	-11.1	9,284	16.9	-11.1	9,284	-
Granite City	13,279.45	18,611.03	8.0	7.0	-50.4	194	2.5	-50.4	545	350
High Bridge	7,144,762.70	1,666,889.57	32.4	31.4	-3.5	182,418	31.4	-3.5	182,418	-
Inver Hills	619,054.35	629,126.96	11.0	10.0	-18.3	10,321	10.0	-18.3	10,321	-
Key City	277,793.78	410,023.62	-	-	N/A	-	-	N/A	-	-
Nobles Wind	627,970.80	128,344.77	19.9	18.9	-6.0	28,429	18.9	-6.0	28,429	-
Pleasant Valley Wind	292,091.55	14,366.70	25.0	24.0	-8.5	12,606	24.0	-8.5	12,606	-
Riverside	9,049,920.71	5,030,938.40	33.2	32.2	-11.3	156,572	32.2	-11.3	156,572	-
Total/Composite	\$ 31,276,052	\$ 19,349,021	24.0	23.0	-9.5	\$ 648,146	24.0	-9.5	\$ 621,241	\$ (26,905)
E348.1 Energy Storage Equipment										
Wind-to-Battery System	\$ 4,128,902	\$ 2,064,979	8.0	7.0	0.0	\$ 294,846	7.0	0.0	\$ 294,846	-
Total/Composite	\$ 4,128,902	\$ 2,064,979	8.0	7.0	0.0	\$ 294,846	7.0	0.0	\$ 294,846	\$ -
Total Other Production	\$ 2,837,930,650	\$ 711,897,418	23.1	22.1	-8.6	\$ 107,429,227	22.0	-8.6	\$ 107,568,596	\$ 139,369

* Remaining life as of 1/1/17 due to passage of time.

**Remaining life as shown has not been approved in a depreciation filing, but was presented previously in the Minnesota Rate Case and RES rider. Approval of rate as shown would result in consistency between these filings.

Northern States Power Company
Comparison of Present and Proposed Lives
Gas Production

	Plant Balance 1/1/2017 (1)	Reserve Balance 1/1/2017 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
G305 Structures & Improvements										
Maplewood	\$ 1,315,814	\$ 1,170,342	14.0	13.0	-93.7	\$ 106,030	13.0	-93.7	\$ 106,030	-
Sibley	778,452	798,615	14.0	13.0	-79.5	46,054	13.0	-79.5	46,054	-
Wescott	1,049,460	861,031	14.0	13.0	-19.2	29,994	13.0	-19.2	29,994	-
Total/Composite	<u>\$ 3,143,727</u>	<u>\$ 2,829,989</u>	<u>14.0</u>	<u>13.0</u>	<u>-65.3</u>	<u>\$ 182,079</u>	<u>13.0</u>	<u>-65.3</u>	<u>\$ 182,079</u>	<u>-</u>
G311 LP Gas Equipment										
Maplewood	\$ 3,715,761	\$ 3,379,945	14.0	13.0	-93.7	\$ 293,653	13.0	-93.7	\$ 293,653	-
Sibley	9,868,771	3,575,711	14.0	13.0	-79.5	1,087,595	13.0	-79.5	1,087,595	-
Wescott	6,262,864	4,311,282	14.0	13.0	-19.2	242,619	13.0	-19.2	242,619	-
Total/Composite	<u>\$ 19,847,396</u>	<u>\$ 11,266,937</u>	<u>14.0</u>	<u>13.0</u>	<u>-63.1</u>	<u>\$ 1,623,867</u>	<u>13.0</u>	<u>-63.1</u>	<u>\$ 1,623,867</u>	<u>-</u>
G320 Other Equipment										
Maplewood	\$ 203,004	\$ 212,429	14.0	13.0	-93.7	\$ 13,907	13.0	-93.7	\$ 13,907	-
Sibley	496,538	418,156	14.0	13.0	-79.5	36,395	13.0	-79.5	36,395	-
Wescott	219,034	208,269	14.0	13.0	-19.2	4,063	13.0	-19.2	4,063	-
Total/Composite	<u>\$ 918,577</u>	<u>\$ 838,854</u>	<u>14.0</u>	<u>13.0</u>	<u>-68.3</u>	<u>\$ 54,365</u>	<u>13.0</u>	<u>-68.3</u>	<u>\$ 54,365</u>	<u>-</u>
Total Gas Production	<u>\$ 23,909,700</u>	<u>\$ 14,935,780</u>	<u>14.0</u>	<u>13.0</u>	<u>-63.6</u>	<u>\$ 1,860,310</u>	<u>13.0</u>	<u>-63.6</u>	<u>\$ 1,860,310</u>	<u>-</u>

*Remaining life as of 1/1/17 due to passage of time.

Northern States Power Company
Comparison of Present and Proposed Lives
Gas Storage

	Plant Balance 1/1/2017 (1)	Reserve Balance 1/1/2017 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
G361 Structures & Improvements										
Wescott	\$ 5,039,357	\$ 5,174,591	8.0	7.0	-19.2	\$ 118,903	7.0	-19.2	\$ 118,903	-
G362 Gas Holders										
Wescott	\$ 8,179,975	\$ 7,849,575	8.0	7.0	-19.2	\$ 271,565	7.0	-19.2	\$ 271,565	-
G363 Purification Equipment										
Wescott	\$ 1,288,817	\$ 1,050,497	8.0	7.0	-19.2	\$ 69,396	7.0	-19.2	\$ 69,396	-
G363.1 Liquefaction Equipment										
Wescott	\$ 2,852,841	\$ 2,150,437	8.0	7.0	-19.2	\$ 178,593	7.0	-19.2	\$ 178,593	-
G363.2 Vaporizing Equipment										
Wescott	\$ 9,260,922	\$ 6,032,446	12.0	11.0	-19.2	\$ 455,143	11.0	-19.2	\$ 455,143	-
G363.3 Compressor Equipment										
Wescott	\$ 23,485,241	\$ 8,590,256	17	16.0	-19.2	\$ 1,212,759	16.0	-19.2	\$ 1,212,759	-
G363.4 Measuring & Regulating Equipment										
Wescott	\$ 44,503	\$ 42,763	8.0	7.0	-19.2	\$ 1,469	7.0	-19.2	\$ 1,469	-
G363.5 Other Equipment										
Wescott	\$ 3,950,567	\$ 3,422,734	8.0	7.0	-19.2	\$ 183,763	7.0	-19.2	\$ 183,763	-
Total Gas Storage	\$ 54,102,224	\$ 34,313,299	13.1	12.1	-19.2	\$ 2,491,592	12.1	-19.2	\$ 2,491,592	-

* Remaining life as of 1/1/17 due to passage of time.

Electric Utility

FERC Account	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Steam							
310	Land & Land Rights - Fee	\$ 8,489,605	\$ -	\$ -	\$ -	\$ -	\$ 8,489,605
310	Land & Land Rights - Other	8,024	-	-	-	-	8,024
311	Structures & Improvements	288,408,494	242,993	(281,753)	(23,680)	-	288,346,053
312	Boiler Plant Equipment	1,409,201,404	16,808,206	(2,577,356)	(471,947)	-	1,422,960,307
314	Turbogenerator Units	295,303,384	20,940,947	(1,721,463)	(8,768,433)	-	305,754,435
315	Accessory Electric Equipment	183,259,903	704,329	(240,768)	(152,512)	-	183,570,952
316	Miscellaneous Power Plant Equipment	53,933,051	110,708	(46,890)	-	-	53,996,869
		\$ 2,238,603,866	\$ 38,807,184	\$ (4,868,230)	\$ (9,416,573)	\$ -	\$ 2,263,126,246
Nuclear							
302	Franchises & Consents	\$ 244,641,160	\$ 255,644	\$ -	\$ -	\$ -	\$ 244,896,804
320	Land & Land Rights - Fee	1,153,084	607,496	-	-	-	1,760,581
320	Land and Land Rights - Other	1,729	-	-	-	-	1,729
321	Structures & Improvements	515,558,210	39,529,177	(5,163,001)	-	-	549,924,386
322	Reactor Plant Equipment	1,547,098,650	65,349,260	(17,759,844)	-	-	1,594,688,066
323	Turbogenerator Units	627,762,797	5,504,787	(2,248,256)	-	-	631,019,328
324	Accessory Electric Equipment	477,063,280	7,170,937	(565,078)	-	-	483,669,139
325	Miscellaneous Power Plant Equipment	198,833,156	10,532,255	(3,941,922)	-	-	205,423,490
		\$ 3,612,112,067	\$ 128,949,556	\$ (29,678,101)	\$ -	\$ -	\$ 3,711,383,523
Hydro							
302	Franchises & Consents	\$ 2,857,039	\$ -	\$ -	\$ -	\$ -	\$ 2,857,039
330	Land & Land Rights - Fee	292,863	-	-	-	-	292,863
330	Land & Land Rights - Other	1,400,213	-	-	-	-	1,400,213
331	Structures & Improvements	1,387,647	-	-	-	-	1,387,647
332	Reservoirs, Dams & Waterways	10,590,829	215,855	-	-	-	10,806,684
333	Water Wheels, Turbines & Generators	10,038,996	-	-	-	-	10,038,996
334	Accessory Electric Equipment	3,256,972	-	-	-	-	3,256,972
335	Miscellaneous Power Plant Equipment	60,824	-	-	-	-	60,824
		\$ 29,885,384	\$ 215,855	\$ -	\$ -	\$ -	\$ 30,101,238
Other							
340	Land & Land Rights - Fee	\$ 5,613,427	\$ -	\$ -	\$ -	\$ -	\$ 5,613,427
340	Land & Land Rights - Other	10,368,887	-	-	-	-	10,368,887
340	Wind Rights	5,870,469	2,090,672	-	-	-	7,961,141
341	Structures & Improvements	250,533,773	8,500,336	(24,205)	23,680	-	259,033,584
342	Fuel Holders, Producers & Accessories	84,291,690	(31,817)	(112,959)	471,947	-	84,618,861
344	Generators	1,906,841,315	270,947,705	(3,843,201)	8,768,433	-	2,182,714,252
345	Accessory Electric Equipment	250,854,716	18,100,417	(27,938)	152,512	-	269,079,707
346	Miscellaneous Power Plant Equipment	31,335,365	36,400	(95,713)	-	-	31,276,052
348.1	Energy Storage Equipment	4,128,902	-	-	-	-	4,128,902
		\$ 2,549,838,544	\$ 299,643,713	\$ (4,104,017)	\$ 9,416,573	\$ -	\$ 2,854,794,813
Utility Total		\$ 8,430,439,860	\$ 467,616,307	\$ (38,650,348)	\$ -	\$ -	\$ 8,859,405,820

Gas Utility

FERC Account	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Production							
304	Land & Land Rights - Fee	\$ 777,579	\$ -	\$ -	\$ -	\$ -	\$ 777,579
304	Land & Land Rights - Other	34,537	-	-	-	-	34,537
305	Structures & Improvements	3,339,866	1,762	-	-	-	3,341,628
311	LP Gas Equipment	14,363,399	7,535,764	-	-	-	21,899,163
320	Other Equipment	927,246	-	-	-	-	927,246
		\$ 19,442,628	\$ 7,537,526	\$ -	\$ -	\$ -	\$ 26,980,154
Storage							
360	Land & Land Rights - Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360	Land & Land Rights - Other	11,264	-	-	-	-	11,264
361	Structures & Improvements	4,798,574	240,783	-	-	-	5,039,357
362	Gas Holders	8,169,167	10,808	-	-	-	8,179,975
363	Purification Equipment	1,020,951	267,866	-	-	-	1,288,817
363.1	Liquefaction Equipment	2,852,841	-	-	-	-	2,852,841
363.2	Vaporizing Equipment	9,260,922	-	-	-	-	9,260,922
363.3	Compressor Equipment	23,454,419	30,822	-	-	-	23,485,241
363.4	Measuring & Regulating Equipment	44,503	-	-	-	-	44,503
363.5	Other Equipment	3,797,877	152,691	-	-	-	3,950,567
		\$ 53,410,519	\$ 702,969	\$ -	\$ -	\$ -	\$ 54,113,488
Utility Total		\$ 72,853,147	\$ 8,240,496	\$ -	\$ -	\$ -	\$ 81,093,642

Electric Utility

FERC Account	Account Description	Beginning Balance	Additions	Retirements	Transfers*	Adjustments	Ending Balance
Steam							
310	Land & Land Rights - Fee	\$ 9,440,466	\$ -	\$ -	\$ (950,861)	\$ -	\$ 8,489,605
310	Land & Land Rights - Other	9,856	-	-	(1,831)	-	8,024
311	Structures & Improvements	319,780,995	5,727,348	(6,184,640)	(30,915,209)	-	288,408,494
312	Boiler Plant Equipment	1,435,350,821	49,944,530	(62,426,930)	(13,667,016)	-	1,409,201,404
314	Turbogenerator Units	328,708,741	9,584,188	(21,554,918)	(21,434,627)	-	295,303,384
315	Accessory Electric Equipment	194,348,217	4,729,898	(2,819,856)	(12,998,356)	-	183,259,903
316	Miscellaneous Power Plant Equipment	56,570,732	603,678	(348,017)	(2,893,342)	-	53,933,051
		\$ 2,344,209,827	\$ 70,589,641	\$ (93,334,361)	\$ (82,861,241)	\$ -	\$ 2,238,603,866
Nuclear							
302	Franchises & Consents	\$ 228,464,910	\$ 16,176,249	\$ -	\$ -	\$ -	\$ 244,641,160
320	Land & Land Rights - Fee	1,153,084	-	-	-	-	1,153,084
320	Land and Land Rights - Other	1,729	-	-	-	-	1,729
321	Structures & Improvements	480,877,219	35,210,149	(529,159)	-	-	515,558,210
322	Reactor Plant Equipment	1,509,994,609	40,297,099	(3,193,057)	-	-	1,547,098,650
323	Turbogenerator Units	541,957,269	87,240,268	(1,434,740)	-	-	627,762,797
324	Accessory Electric Equipment	442,495,101	35,391,882	(823,703)	-	-	477,063,280
325	Miscellaneous Power Plant Equipment	161,782,425	37,050,731	-	-	-	198,833,156
		\$ 3,366,726,347	\$ 251,366,379	\$ (5,980,659)	\$ -	\$ -	\$ 3,612,112,067
Hydro							
302	Franchises & Consents	\$ 2,857,039	\$ -	\$ -	\$ -	\$ -	\$ 2,857,039
330	Land & Land Rights - Fee	292,863	-	-	-	-	292,863
330	Land & Land Rights - Other	1,400,213	-	-	-	-	1,400,213
331	Structures & Improvements	1,387,647	-	-	-	-	1,387,647
332	Reservoirs, Dams & Waterways	8,782,564	1,808,265	-	-	-	10,590,829
333	Water Wheels, Turbines & Generators	10,038,996	-	-	-	-	10,038,996
334	Accessory Electric Equipment	3,256,972	-	-	-	-	3,256,972
335	Miscellaneous Power Plant Equipment	60,824	-	-	-	-	60,824
		\$ 28,077,119	\$ 1,808,265	\$ -	\$ -	\$ -	\$ 29,885,384
Other							
340	Land & Land Rights - Fee	\$ 4,660,735	\$ -	\$ -	\$ 952,692	\$ -	\$ 5,613,427
340	Land & Land Rights - Other	10,368,887	-	-	-	-	10,368,887
340	Wind Rights	5,870,469	-	-	-	-	5,870,469
341	Structures & Improvements	169,744,272	49,673,624	(289,718)	31,405,596	-	250,533,773
342	Fuel Holders, Producers & Accessories	75,615,290	982,098	(34,765)	7,729,067	-	84,291,690
344	Generators	1,401,538,377	491,132,767	(7,842,656)	22,012,827	-	1,906,841,315
345	Accessory Electric Equipment	166,974,313	71,570,879	(102,298)	12,411,822	-	250,854,716
346	Miscellaneous Power Plant Equipment	22,510,768	540,834	(89,473)	8,373,236	-	31,335,365
348.1	Energy Storage Equipment	4,128,902	-	-	-	-	4,128,902
		\$ 1,861,412,012	\$ 613,900,202	\$ (8,358,911)	\$ 82,885,241	\$ -	\$ 2,549,838,544
Utility Total		\$ 7,600,425,305	\$ 937,664,487	\$ (107,673,932)	\$ 24,000	\$ -	\$ 8,430,439,860

Gas Utility

FERC Account	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Production							
304	Land & Land Rights - Fee	\$ 777,579	\$ -	\$ -	\$ -	\$ -	\$ 777,579
304	Land & Land Rights - Other	34,537	-	-	-	-	34,537
305	Structures & Improvements	2,975,381	364,485	-	-	-	3,339,866
311	LP Gas Equipment	14,380,097	(16,698)	-	-	-	14,363,399
320	Other Equipment	936,282	-	(9,036)	-	-	927,246
		\$ 19,103,877	\$ 347,787	\$ (9,036)	\$ -	\$ -	\$ 19,442,628
Storage							
360	Land & Land Rights - Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360	Land & Land Rights - Other	11,264	-	-	-	-	11,264
361	Structures & Improvements	4,798,574	-	-	-	-	4,798,574
362	Gas Holders	8,169,167	-	-	-	-	8,169,167
363	Purification Equipment	1,020,951	-	-	-	-	1,020,951
363.1	Liquefaction Equipment	2,852,841	-	-	-	-	2,852,841
363.2	Vaporizing Equipment	9,256,561	4,361	-	-	-	9,260,922
363.3	Compressor Equipment	23,486,534	2	(32,116)	-	-	23,454,419
363.4	Measuring & Regulating Equipment	44,503	-	-	-	-	44,503
363.5	Other Equipment	3,797,877	-	-	-	-	3,797,877
		\$ 53,438,272	\$ 4,363	\$ (32,116)	\$ -	\$ -	\$ 53,410,519
Utility Total		\$ 72,542,149	\$ 352,149	\$ (41,152)	\$ -	\$ -	\$ 72,853,147

Electric Utility
MN Set of Books

FERC Account	Account Description	Beginning Balance	Credits		Debits		Transfers Adjustments and Other Credits (Debits)	Ending Balance
			Accruals (Accruals)	Gross Salvage	Retirements *	Cost of Removal		
Steam								
311	Structures & Improvements	\$ 235,327,737	\$ 6,743,929	\$ -	\$ 281,753	\$ 18,578,982	\$ 15,959,420	\$ 239,170,351
312	Boiler Plant Equipment	771,854,480	54,737,676	0	2,577,356	361,170	(8,775,532)	814,878,098
314	Turbogenerator Units	164,900,403	12,144,457	0	1,721,463	93,562	(6,109,696)	169,120,139
315	Accessory Electric Equipment	98,761,980	6,881,295	91,369	240,768	271,389	(2,316,108)	102,906,378
316	Miscellaneous Power Plant Equipment	36,998,849	1,514,045	17,290	46,890	1,018	(388,118)	38,094,158
		\$ 1,307,843,449	\$ 82,021,402	\$ 108,659	\$ 4,868,230	\$ 19,306,121	\$ (1,630,034)	\$ 1,364,169,124
Nuclear								
302	Franchises & Consents	\$ 40,287,953	\$ 12,471,816	\$ -	\$ -	\$ -	\$ (653)	\$ 52,759,116
321	Structures & Improvements	309,104,757	13,164,639	-	5,163,001	399,322	-	316,707,073
322	Reactor Plant Equipment	691,937,044	52,384,038	48,700	17,759,844	33,540,577	653	693,070,013
323	Turbogenerator Units	215,387,636	26,370,542	-	2,248,256	265,965	-	239,243,958
324	Accessory Electric Equipment	216,648,774	16,752,253	2,603	565,078	106,114	-	232,732,439
325	Miscellaneous Power Plant Equipment	110,103,406	5,437,023	-	3,941,922	875,396	-	110,723,112
		\$ 1,583,469,571	\$ 126,580,311	\$ 51,303	\$ 29,678,101	\$ 35,187,373	\$ 0	\$ 1,645,235,711
Hydro								
302	Franchises & Consents	\$ 916,338	\$ 106,828	\$ -	\$ -	\$ -	\$ -	\$ 1,023,166
331	Structures & Improvements	544,088	66,179	-	-	-	-	610,267
332	Reservoirs, Dams & Waterways	5,171,556	494,587	-	-	-	-	5,666,144
333	Water Wheels, Turbines & Generators	2,123,657	581,595	-	-	-	-	2,705,251
334	Accessory Electric Equipment	778,136	183,780	-	-	-	-	961,917
335	Miscellaneous Power Plant Equipment	65,479	628	-	-	-	-	66,107
		\$ 9,599,254	\$ 1,433,597	\$ -	\$ -	\$ -	\$ -	\$ 11,032,851
Other								
340	Wind Rights	\$ 769,363	\$ 166,150	\$ -	\$ -	\$ -	\$ -	\$ 935,512
341	Structures & Improvements	75,937,938	7,781,381	-	24,205	26,520	-	83,668,593
342	Fuel Holders, Producers & Accessories	25,361,764	2,203,767	-	112,959	17,953	-	27,434,619
344	Generators	438,754,691	75,832,672	-	3,843,201	189,927	24,398	510,578,632
345	Accessory Electric Equipment	58,535,254	8,678,253	-	27,938	-	1,605,636	68,791,204
346	Miscellaneous Power Plant Equipment	18,797,908	646,826	-	95,713	-	-	19,349,021
348.1	Energy Storage Equipment	1,773,602	291,377	-	-	-	-	2,064,979
		\$ 619,930,518	\$ 95,600,426	\$ -	\$ 4,104,017	\$ 234,400	\$ 1,630,034	\$ 712,822,560

Utility Total	\$ 3,520,842,791	\$ 305,635,736	\$ 159,962	\$ 38,650,348	\$ 54,727,894	\$ (0)	\$ 3,733,260,247
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**Gas Utility
MN Set of Books**

FERC Account	Account Description	Beginning Balance	Credits		Debits		Transfers Adjustments and Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements *	Cost of Removal		
Production								
305	Structures & Improvements	\$ 2,875,730	\$ 181,846	\$ -	\$ -	\$ -	\$ -	\$ 3,057,576
311	LP Gas Equipment	11,577,746	824,456	-	-	-	-	12,402,201
320	Other Equipment	795,153	54,365	-	-	-	-	849,517
		<u>\$ 15,248,628</u>	<u>\$ 1,060,666</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,309,294</u>
Storage								
361	Structures & Improvements	\$ 5,094,760	\$ 79,831	\$ -	\$ -	\$ -	\$ -	\$ 5,174,591
362	Gas Holders	7,579,764	269,811	-	-	-	-	7,849,575
363	Purification Equipment	993,115	60,844	-	-	-	-	1,053,959
363.1	Liquefaction Equipment	1,971,845	178,593	-	-	-	-	2,150,437
363.2	Vaporizing Equipment	5,577,302	455,143	-	-	-	-	6,032,446
363.3	Compressor Equipment	7,355,079	1,212,598	-	-	-	22,578	8,590,256
363.4	Measuring & Regulating Equipment	41,294	1,469	-	-	-	-	42,763
363.5	Other Equipment	3,242,742	179,992	-	-	-	-	3,422,734
		<u>\$ 31,855,901</u>	<u>\$ 2,438,282</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,578</u>	<u>\$ 34,316,761</u>
Utility Total		\$ 47,104,528	\$ 3,498,948	\$ -	\$ -	\$ -	\$ 22,578	\$ 50,626,055

* Retirement Reconciliation (lists retirements that are \$100 thousand and greater):

- Retirements in E311 relate to Sherco 3 (\$260 thousand)
- Retirements in E312 relate to Red Wing (\$175 thousand), Sherco 1 (\$1.5 million), and Sherco 3 (\$480 thousand)
- Retirements in E314 relate to King (\$822 thousand), Sherco 1 (\$900 thousand)
- Retirements in E315 relate to Sherco 1 (\$219 thousand)
- Retirements in E321 relate to Prairie Island (\$5.1 million).
- Retirements in E322 relate to Monticello (\$3.4 million) and Prairie Island (\$14.4 million).
- Retirements in E323 relate primarily to Monticello (\$1.3 million) and Prairie Island (\$916 thousand)
- Retirements in E324 relate primarily to Prairie Island (\$552 thousand)
- Retirements in E325 relate primarily to Monticello (\$1.9 million) and Prairie Island (\$2.0 million)
- Retirements in E344 relate to Angus C. Anson (\$305 thousand), Black Dog (\$117 thousand), Blue Lake (\$966 thousand), Grand Meadow (\$213 thousand) High Bridge (\$1.3 million), and Nobles (\$926 thousand).

Electric Utility
MN Set of Books

FERC Account	Account Description	Beginning Balance	Credits		Debits		Transfers Adjustments and Other Credits (Debits)	Ending Balance
			Accruals (Accruals)	Gross Salvage	Retirements *	Cost of Removal		
Steam								
311	Structures & Improvements	\$ 251,853,207	\$ 9,835,725	\$ -	\$ 6,184,640	\$ 1,473,314	\$ (18,703,240)	\$ 235,327,737
312	Boiler Plant Equipment	782,600,075	62,907,379	111,939	62,426,930	2,746,550	(8,591,433)	771,854,480
314	Turbogenerator Units	193,491,239	14,293,381	1,612	21,554,918	207,165	(21,123,746)	164,900,403
315	Accessory Electric Equipment	106,677,427	8,218,471	35,437	2,819,856	397,608	(12,951,892)	98,761,980
316	Miscellaneous Power Plant Equipment	38,358,818	1,882,506	0	348,017	25,662	(2,868,796)	36,998,849
		\$ 1,372,980,765	\$ 97,137,462	\$ 148,989	\$ 93,334,361	\$ 4,850,299	\$ (64,239,106)	\$ 1,307,843,449
Nuclear								
302	Franchises & Consents	\$ 28,493,322	\$ 11,793,935	\$ -	\$ -	\$ (696)	\$ -	\$ 40,287,953
321	Structures & Improvements	298,936,685	11,101,251	-	529,159	404,020	-	309,104,757
322	Reactor Plant Equipment	648,091,271	48,970,582	1,490	3,193,057	1,933,242	-	691,937,044
323	Turbogenerator Units	195,160,781	21,923,251	-	1,434,740	261,656	-	215,387,636
324	Accessory Electric Equipment	202,294,773	15,165,949	188,123	823,703	176,368	-	216,648,774
325	Miscellaneous Power Plant Equipment	105,989,199	4,114,206	-	-	-	-	110,103,406
		\$ 1,478,966,031	\$ 113,069,175	\$ 189,613	\$ 5,980,659	\$ 2,774,589	\$ -	\$ 1,583,469,571
Hydro								
302	Franchises & Consents	\$ 809,511	\$ 106,828	\$ -	\$ -	\$ -	\$ -	\$ 916,338
331	Structures & Improvements	475,182	68,905	-	-	-	-	544,088
332	Reservoirs, Dams & Waterways	4,822,138	349,419	-	-	-	-	5,171,556
333	Water Wheels, Turbines & Generators	1,522,168	601,488	-	-	-	-	2,123,657
334	Accessory Electric Equipment	587,902	190,235	-	-	-	-	778,136
335	Miscellaneous Power Plant Equipment	64,731	748	-	-	-	-	65,479
		\$ 8,281,632	\$ 1,317,623	\$ -	\$ -	\$ -	\$ -	\$ 9,599,254
Other								
340	Wind Rights	\$ 613,589	\$ 155,774	\$ -	\$ -	\$ -	\$ -	\$ 769,363
341	Structures & Improvements	52,360,920	4,759,231	-	289,718	32,798	19,140,303	75,937,938
342	Fuel Holders, Producers & Accessories	15,686,167	2,076,163	-	34,765	28,045	7,662,244	25,361,764
344	Generators	374,203,440	55,036,538	492,110	7,842,656	(69,379)	16,795,880	438,754,691
345	Accessory Electric Equipment	40,550,541	5,705,757	-	102,298	11,290	12,392,544	58,535,254
346	Miscellaneous Power Plant Equipment	9,982,399	657,470	-	89,473	625	8,248,136	18,797,908
348.1	Energy Storage Equipment	1,482,225	291,377	-	-	-	-	1,773,602
		\$ 494,879,281	\$ 68,682,310	\$ 492,110	\$ 8,358,911	\$ 3,378	\$ 64,239,106	\$ 619,930,518
Utility Total		\$ 3,355,107,709	\$ 280,206,569	\$ 830,711	\$ 107,673,932	\$ 7,628,267	\$ -	\$ 3,520,842,791

Gas Utility
MN Set of Books

FERC Account	Account Description	Beginning Balance	Credits		Debits		Transfers Adjustments and Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements *	Cost of Removal		
Production								
305	Structures & Improvements	\$ 2,690,158	\$ 185,572	\$ -	\$ -	\$ -	\$ -	\$ 2,875,730
311	LP Gas Equipment	11,084,995	516,696	-	-	23,945	-	11,577,746
320	Other Equipment	771,711	33,021	-	9,036	545	-	795,153
		\$ 14,546,864	\$ 735,289	\$ -	\$ 9,036	\$ 24,490	\$ -	\$ 15,248,628
Storage								
361	Structures & Improvements	\$ 5,002,924	\$ 91,836	\$ -	\$ -	\$ -	\$ -	\$ 5,094,760
362	Gas Holders	7,489,291	90,473	-	-	-	-	7,579,764
363	Purification Equipment	984,301	8,813	-	-	-	-	993,115
363.1	Liquefaction Equipment	1,559,875	411,970	-	-	-	-	1,971,845
363.2	Vaporizing Equipment	5,286,001	291,346	-	-	44	-	5,577,302
363.3	Compressor Equipment	6,468,654	919,492	-	32,116	951	-	7,355,079
363.4	Measuring & Regulating Equipment	41,024	270	-	-	-	-	41,294
363.5	Other Equipment	2,965,264	277,478	-	-	-	-	3,242,742
		\$ 29,797,334	\$ 2,091,678	\$ -	\$ 32,116	\$ 995	\$ -	\$ 31,855,901
Utility Total		\$ 44,344,198	\$ 2,826,967	\$ -	\$ 41,152	\$ 25,485	\$ -	\$ 47,104,528

* Retirement Reconciliation (lists retirements that are \$100 thousand and greater):

Retirements in E311 relate to King (\$143 thousand), Black Dog (\$5.8 million), and Red Wing (\$258 thousand).
 Retirements in E312 relate to King (\$2.2 million), Black Dog (\$47.5 million), Red Wing (\$1.8 million), Sherco 1 (\$9.0 million), Sherco 3 (\$544 thousand), and Wilmarth (\$1.3 million).
 Retirements in E314 relate to King (\$2.3 million), Black Dog (\$17.9 million), Sherco 1 (\$857 thousand), and Sherco 3 (\$472 thousand).
 Retirements in E315 relate to Black Dog (\$1.8 million), Sherco 1 (\$887 thousand)
 Retirements in E316 relate to Black Dog (\$260 thousand).
 Retirements in E321 relate to Prairie Island (\$529 thousand).
 Retirements in E322 relate to Monticello (\$558 thousand) and Prairie Island (\$2.6 million).
 Retirements in E323 relate primarily to Prairie Island (\$1.4 million)
 Retirements in E324 relate primarily to Monticello (\$267 thousand) and Prairie Island (\$597 thousand)
 Retirements in E341 relate to High Bridge (\$113 thousand), and Riverside (\$176 thousand).
 Retirements in E344 relate to Angus C. Anson (\$237 thousand), Black Dog (\$1.8 million), Blue Lake (\$588 thousand), Grand Meadow (\$659 thousand) High Bridge (\$4.2 million), and Nobles (\$237 thousand).

Electric Utility

FERC Account	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	Reserve Ratio
			%	Amount					
Steam									
311	Structures & Improvements	\$ 288,408,494	-10.5%	\$ (30,282,892)	\$ 235,327,737	\$ 83,363,648	13.2	\$ 6,315,428	73.84%
312	Boiler Plant Equipment	1,409,201,404	-9.0%	(126,828,126)	771,854,480	764,175,051	14.5	52,701,728	50.25%
314	Turbogenerator Units	295,303,384	-9.8%	(28,939,732)	164,900,403	159,342,713	13.3	11,980,655	50.86%
315	Accessory Electric Equipment	183,259,903	-8.6%	(15,760,352)	98,761,980	100,258,275	15.3	6,552,828	49.62%
316	Miscellaneous Power Plant Equipment	53,933,051	-8.1%	(4,368,577)	36,998,849	21,302,779	15.0	1,420,185	63.46%
								\$ 78,970,824	
Nuclear									
302	Franchises & Consents	\$ 244,641,160	0.0%	\$ -	\$ 40,287,953	\$ 204,353,206	16.4	\$ 12,460,561	16.47%
321	Structures & Improvements	515,558,210	0.0%	-	309,104,757	206,453,453	16.4	12,588,625	59.96%
322	Reactor Plant Equipment	1,552,882,144	0.0%	-	691,937,044	860,945,100	17.0	50,643,829	44.56%
323	Turbogenerator Units	627,762,797	0.0%	-	215,387,636	412,375,161	15.8	26,099,694	34.31%
324	Accessory Electric Equipment	477,063,280	0.0%	-	216,648,774	260,414,506	15.7	16,586,911	45.41%
325	Miscellaneous Power Plant Equipment	198,833,156	0.0%	-	110,103,406	88,729,750	16.6	5,345,166	55.37%
								\$ 123,724,787	
Hydro									
302	Franchises & Consents	\$ 2,857,039	0.0%	\$ -	\$ 916,338	\$ 1,940,700	18.2	\$ 106,632	32.07%
331	Structures & Improvements	1,387,647	-26.4%	(366,339)	544,088	1,209,898	18.2	66,478	31.02%
332	Reservoirs, Dams & Waterways	10,590,829	-26.4%	(2,795,979)	5,171,556	8,215,252	16.0	513,453	38.63%
333	Water Wheels, Turbines & Generators	10,038,996	-26.4%	(2,650,295)	2,123,657	10,565,634	18.2	580,529	16.74%
334	Accessory Electric Equipment	3,256,972	-26.4%	(859,841)	778,136	3,338,677	18.2	183,444	18.90%
335	Miscellaneous Power Plant Equipment	60,824	-26.4%	(16,058)	65,479	11,403	18.2	627	85.17%
								\$ 1,451,163	
Other									
340	Wind Rights	\$ 5,870,469	0.0%	\$ -	\$ 769,363	\$ 5,101,106	26.6	\$ 191,771	N/A
341	Structures & Improvements	250,533,773	-8.0%	(20,042,702)	75,937,938	194,638,537	25.1	7,754,523	28.07%
342	Fuel Holders, Producers & Accessories	84,291,690	-5.4%	(4,551,751)	25,361,764	63,481,677	28.8	2,204,225	28.55%
344	Generators	1,906,841,315	-9.0%	(171,615,718)	438,754,691	1,639,702,343	22.6	72,553,201	21.11%
345	Accessory Electric Equipment	250,854,716	-8.6%	(21,573,506)	58,535,254	213,892,967	24.5	8,730,325	21.49%
346	Miscellaneous Power Plant Equipment	31,335,365	-9.3%	(2,914,189)	18,797,908	15,451,646	24.0	643,819	54.89%
348.1	Energy Storage Equipment	4,128,902	0.0%	-	1,773,602	2,355,300	8.0	294,413	42.96%
								\$ 92,077,864	
Utility Total								\$ 296,224,638	

Gas Utility

FERC Account	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	Reserve Ratio
			%	Amount					
Production									
305	Structures & Improvements	\$ 3,339,866	-61.2%	\$ (2,043,998)	\$ 2,875,730	\$ 2,508,135	14.0	\$ 179,152	53.41%
311	LP Gas Equipment	14,363,399	-60.9%	(8,747,310)	11,577,746	11,532,963	14.0	823,783	50.10%
320	Other Equipment	927,246	-67.8%	(628,673)	795,153	760,767	14.0	54,340	51.10%
								\$ 1,057,276	
Storage									
361	Structures & Improvements	\$ 4,798,574	-19.2%	\$ (921,326)	\$ 5,094,760	\$ 625,141	8.0	\$ 78,143	89.07%
362	Gas Holders	8,169,167	-19.2%	(1,568,480)	7,579,764	2,157,884	8.0	269,735	77.84%
363	Purification Equipment	1,020,951	-19.2%	(196,023)	993,115	223,859	8.0	27,982	81.61%
363	Liquefaction Equipment	2,852,841	-19.2%	(547,745)	1,971,845	1,428,742	8.0	178,593	57.99%
363	Vaporizing Equipment	9,260,922	-19.2%	(1,778,097)	5,577,302	5,461,717	12.0	455,143	50.52%
363	Compressor Equipment	23,454,419	-19.2%	(4,503,248)	7,355,079	20,602,588	17.0	1,211,917	26.31%
363	Measuring & Regulating Equipment	44,503	-19.2%	(8,545)	41,294	11,754	8.0	1,469	77.84%
363	Other Equipment	3,797,877	-19.2%	(729,192)	3,242,742	1,284,327	8.0	160,541	71.63%
								\$ 2,383,523	
Utility Total								\$ 3,440,799	

Electric Utility

FERC Account	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	Reserve Ratio
			%	Amount					
Steam									
311	Structures & Improvements	\$ 319,780,995	-5.6%	\$ (17,907,736)	\$ 251,853,207	\$ 85,835,524	10.4	\$ 8,253,416	74.58%
312	Boiler Plant Equipment	1,435,350,821	-6.9%	(99,039,207)	782,600,075	751,789,953	11.6	64,809,479	51.00%
314	Turbogenerator Units	328,708,741	-8.2%	(26,954,117)	193,491,239	162,171,619	8.9	18,221,530	54.40%
315	Accessory Electric Equipment	194,348,217	-7.0%	(13,604,375)	106,677,427	101,275,165	10.5	9,645,254	51.30%
316	Miscellaneous Power Plant Equipment	56,570,732	-6.6%	(3,733,668)	38,358,818	21,945,582	10.1	2,172,830	63.61%
								\$ 103,102,508	
Nuclear									
302	Franchises & Consents	\$ 228,464,910	0.0%	\$ -	\$ 28,493,322	\$ 199,971,588	17.4	\$ 11,492,620	12.47%
321	Structures & Improvements	480,877,219	0.0%	-	298,936,685	181,940,535	17.3	10,516,794	62.16%
322	Reactor Plant Equipment	1,515,769,802	0.0%	-	648,091,271	867,678,531	17.9	48,473,661	42.76%
323	Turbogenerator Units	541,957,269	0.0%	-	195,160,781	346,796,488	16.3	21,275,858	36.01%
324	Accessory Electric Equipment	442,495,101	0.0%	-	202,294,773	240,200,328	16.6	14,469,899	45.72%
325	Miscellaneous Power Plant Equipment	161,782,425	0.0%	-	105,989,199	55,793,225	17.0	3,281,954	65.51%
								\$ 109,510,787	
Hydro									
302	Franchises & Consents	\$ 2,857,039	0.0%	\$ -	\$ 809,511	\$ 2,047,528	19.2	\$ 106,642	28.33%
331	Structures & Improvements	1,387,647	-30.0%	(416,294)	475,182	1,328,759	19.2	69,206	26.34%
332	Reservoirs, Dams & Waterways	8,782,564	-30.0%	(2,634,769)	4,822,138	6,595,196	19.2	343,500	42.24%
333	Water Wheels, Turbines & Generators	10,038,996	-30.0%	(3,011,699)	1,522,168	11,528,527	19.2	600,444	11.66%
334	Accessory Electric Equipment	3,256,972	-30.0%	(977,092)	587,902	3,646,163	19.2	189,904	13.89%
335	Miscellaneous Power Plant Equipment	60,824	-30.0%	(18,247)	64,731	14,341	19.2	747	81.86%
								\$ 1,310,443	
Other									
340	Wind Rights	\$ 5,870,469	0.0%	\$ -	\$ 613,589	\$ 5,256,879	28.7	\$ 183,167	N/A
341	Structures & Improvements	169,744,272	-4.8%	(8,129,732)	52,360,920	125,513,084	29.7	4,230,173	29.44%
342	Fuel Holders, Producers & Accessories	75,615,290	-3.8%	(2,873,381)	15,686,167	62,802,503	30.9	2,032,443	19.99%
344	Generators	1,401,538,377	-6.8%	(95,248,548)	374,203,440	1,122,583,485	21.5	52,213,185	25.00%
345	Accessory Electric Equipment	166,974,313	-5.8%	(9,699,204)	40,550,541	136,122,975	25.3	5,380,355	22.95%
346	Miscellaneous Power Plant Equipment	22,510,768	-5.0%	(1,126,596)	9,982,399	13,654,965	20.9	653,348	42.23%
348.1	Energy Storage Equipment	4,128,902	0.0%	-	1,482,225	2,646,678	9.0	294,075	35.90%
								\$ 64,986,746	
Utility Total								\$ 278,910,485	

Gas Utility

FERC Account	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	Reserve Ratio
			%	Amount					
Production									
305	Structures & Improvements	\$ 2,975,381	-7.2%	\$ (214,227)	\$ 2,690,158	\$ 499,451	5.0	\$ 99,890	84.34%
311	LP Gas Equipment	14,380,097	5.3%	762,145	11,084,995	2,532,957	5.0	506,591	81.40%
320	Other Equipment	936,282	0.2%	1,894	771,711	162,676	5.0	32,535	82.59%
								\$ 639,017	
Storage									
361	Structures & Improvements	\$ 4,798,574	-10.0%	\$ (479,857)	\$ 5,002,924	\$ 275,508	9.0	\$ 30,612	94.78%
362	Gas Holders	8,169,167	5.0%	408,458	7,489,291	271,418	9.0	30,158	96.50%
363	Purification Equipment	1,020,951	1.0%	10,210	984,301	26,440	9.0	2,938	97.38%
363	Liquefaction Equipment	2,852,841	2.0%	57,057	1,559,875	1,235,909	9.0	137,323	55.79%
363	Vaporizing Equipment	9,256,561	2.0%	185,131	5,286,001	3,785,429	13.0	291,187	58.27%
363	Compressor Equipment	23,486,534	2.0%	469,731	6,468,654	16,548,149	18.0	919,342	28.10%
363	Measuring & Regulating Equipment	44,503	6.0%	2,670	41,024	809	9.0	90	98.07%
363	Other Equipment	3,797,877	0.0%	-	2,965,264	832,613	9.0	92,513	78.08%
								\$ 1,504,161	
Utility Total								\$ 2,143,178	

Electric Utility

Electric Production Plant Facility	Proposed Depreciation Life on Current Investment 1/1/2017	Resource Planning/Modeling End of Life Docket No. E002/RP-15-21 Preferred Plan	Rationale for Difference Between Depreciation Life and Resource Planning Period
St. Croix Falls	11	Through the end of the resource planning period	The depreciation period is tied to the FERC operating license. The resource plan life looks at capacity needs and can assume things like license extensions when doing so, but because the general practice for other Hydro facilities has been to keep them in line with their FERC licenses the Company believes the depreciable end of life should be maintained at 2027 until the FERC extension has been obtained.
Angus C. Anson Unit 2 & 3	14	2026	There was no discussion of plans for the next 15 years included in the resource plan. The depreciation life is shorter to assure the current investment is recovered in the event a new asset is put in place of the existing one.
Blue Lake Unit 1 thru 4	2.5	2023	The IRP is predominately concerned with capacity planning and does not necessarily focus on what additional capital investment may be required to maintain plant operation, whereas the remaining life filing attempts to incorporate these economic concerns in order to accurately forecast what the future of the plant will be. In this case, the current expectation is that economic factors will require a plant retirement earlier than estimated in the IRP. Future IRP's will address the changing capacity needs.
Granite City	2.5	2023	The IRP is predominately concerned with capacity planning and does not necessarily focus on what additional capital investment may be required to maintain plant operation, whereas the remaining life filing attempts to incorporate these economic concerns in order to accurately forecast what the future of the plant will be. In this case, the current expectation is that economic factors will require a plant retirement earlier than estimated in the IRP. Future IRP's will address the changing capacity needs.

Unlisted plants either run beyond the resource planning period, or are aligned with the resource planning end of life.

	Proposed Amortization Rate for Regulatory Asset (GAAP)	Initial Theoretical Reserve (From 12-961)	Regulatory Asset Set-up					Regulatory Asset Flow-back			Regulatory Asset Balance at End of Remaining Life
			2013	2014	2015	2016	Total Set-up	2017 Annual Amortization	Remaining Life	Total Amortization Expense	
Electric Intangible											
303 Computer Software - 5 year	20.00%	(365,054)	(45,632)	(159,711)	(95,827)	(63,884)	(365,054)	73,011	5.00	365,054	-
Transmission											
352 Structures & Improvements	2.10%	(3,566,139)	(445,767)	(1,560,186)	(936,111)	(624,074)	(3,566,139)	74,812	47.67	3,566,139	-
353 Station Equipment	2.52%	(65,644,975)	(8,205,622)	(28,719,677)	(17,231,806)	(11,487,871)	(65,644,975)	1,652,353	39.73	65,644,975	-
354 Towers & Fixtures	2.75%	(21,399,335)	(2,674,917)	(9,362,209)	(5,617,325)	(3,744,884)	(21,399,335)	589,527	36.30	21,399,335	-
355 Poles & Fixtures	2.04%	(33,316,127)	(4,164,516)	(14,575,805)	(8,745,483)	(5,830,322)	(33,316,127)	678,237	49.12	33,316,127	-
356 Overhead Conductor & Devices	2.12%	(23,571,692)	(2,946,461)	(10,312,615)	(6,187,569)	(4,125,046)	(23,571,692)	499,051	47.23	23,571,692	-
357 Underground Conduit	1.90%	(877,921)	(109,740)	(384,091)	(230,454)	(153,636)	(877,921)	16,698	52.58	877,921	-
358 Underground Conductor & Devices	2.45%	(1,221,219)	(152,652)	(534,283)	(320,570)	(213,713)	(1,221,219)	29,903	40.84	1,221,219	-
Distribution - Minnesota Only											
361 Structures & Improvements	2.78%	(1,486,783)	(185,848)	(650,468)	(390,281)	(260,187)	(1,486,783)	41,400	35.91	1,486,783	-
362 Station Equipment	2.71%	(13,222,426)	(1,652,803)	(5,784,811)	(3,470,887)	(2,313,924)	(13,222,426)	357,898	36.94	13,222,426	-
364 Poles, Towers & Fixtures	3.68%	(16,011,643)	(2,001,455)	(7,005,094)	(4,203,056)	(2,802,037)	(16,011,643)	589,987	27.14	16,011,643	-
365 Overhead Conductor & Devices	3.90%	(8,431,224)	(1,053,903)	(3,688,660)	(2,213,196)	(1,475,464)	(8,431,224)	328,984	25.63	8,431,224	-
366 Underground Conduit	2.98%	(5,961,886)	(745,236)	(2,608,325)	(1,564,995)	(1,043,330)	(5,961,886)	177,681	33.55	5,961,886	-
367 Underground Conductor & Devices	3.69%	(24,504,662)	(3,063,083)	(10,720,789)	(6,432,474)	(4,288,316)	(24,504,662)	904,691	27.09	24,504,662	-
368 Line Transformers	7.27%	(20,841,453)	(2,605,182)	(9,118,135)	(5,470,881)	(3,647,254)	(20,841,453)	1,514,920	13.76	20,841,453	-
368 Line Capacitors	17.57%	(851,214)	(106,402)	(372,406)	(223,444)	(148,962)	(851,214)	147,889	5.76	851,214	-
369 Services - Overhead	5.07%	(4,727,887)	(590,986)	(2,068,451)	(1,241,070)	(827,380)	(4,727,887)	239,543	19.74	4,727,887	-
369 Services - Underground	5.08%	(7,456,052)	(932,007)	(3,262,023)	(1,957,214)	(1,304,809)	(7,456,052)	378,790	19.68	7,456,052	-
370 Meters	20.00%	(4,171,233)	(521,404)	(1,824,915)	(1,094,949)	(729,966)	(4,171,233)	834,247	5.00	4,171,233	-
373 Street Light & Signal Systems	5.83%	(1,695,891)	(211,986)	(741,952)	(445,171)	(296,781)	(1,695,891)	98,879	17.15	1,695,891	-
Electric General											
390 Structures & Improvements	3.04%	(2,675,460)	(334,432)	(1,170,514)	(702,308)	(468,205)	(2,675,460)	81,457	32.84	2,675,460	-
391 Office Furniture & Equipment	12.90%	(434,962)	(54,370)	(190,296)	(114,178)	(76,118)	(434,962)	56,098	7.75	434,962	-
391 Network Equipment	20.00%	(136,967)	(17,121)	(59,923)	(35,954)	(23,969)	(136,967)	27,393	5.00	136,967	-
392 Transportation Equipment - Automobiles	20.00%	(4,680)	(585)	(2,047)	(1,228)	(819)	(4,680)	936	5.00	4,680	-
392 Transportation Equipment - Light Trucks	20.00%	(326,016)	(40,752)	(142,632)	(85,579)	(57,053)	(326,016)	65,203	5.00	326,016	-
392 Transportation Equipment - Trailers	12.96%	(57,655)	(7,207)	(25,224)	(15,134)	(10,090)	(57,655)	7,471	7.72	57,655	-
392 Transportation Equipment - Heavy Trucks	17.15%	(495,501)	(61,938)	(216,782)	(130,069)	(86,713)	(495,501)	85,000	5.83	495,501	-
393 Stores Equipment	12.47%	(22,553)	(2,819)	(9,867)	(5,920)	(3,947)	(22,553)	2,812	8.02	22,553	-
394 Tools, Shop & Garage Equipment	20.00%	(910,277)	(113,784)	(398,246)	(238,947)	(159,299)	(910,277)	182,055	5.00	910,277	-
395 Laboratory Equipment	20.00%	(97,850)	(12,231)	(42,809)	(25,685)	(17,124)	(97,850)	19,570	5.00	97,850	-
396 Power Operated Equipment	20.00%	(196,609)	(24,576)	(86,017)	(51,610)	(34,407)	(196,609)	39,322	5.00	196,609	-
397 Communication Equipment	20.00%	(458,204)	(57,276)	(200,465)	(120,279)	(80,185)	(458,204)	91,641	5.00	458,204	-
398 Miscellaneous Equipment	20.00%	(71,984)	(8,998)	(31,493)	(18,896)	(12,597)	(71,984)	14,397	5.00	71,984	-
Common Intangible											
303 Computer Software - 5 year	20.00%	979,323	122,415	428,454	257,072	171,381	979,323	(195,865)	5.00	(979,323)	-
303 Computer Software - 10 year	20.00%	6,942	868	3,037	1,822	1,215	6,942	(1,388)	5.00	(6,942)	-
Common General											
390 Structures & Improvements	2.55%	1,714,751	214,344	750,204	450,122	300,081	1,714,751	(43,752)	39.19	(1,714,751)	-
390 Structures & Improvements - Leasehold Improvements	20.00%	32,891	4,111	14,390	8,634	5,756	32,891	(6,578)	5.00	(32,891)	-
391 Office Furniture & Equipment	20.00%	477,484	52,252	212,616	127,570	85,046	477,484	(95,497)	5.00	(477,484)	-
391 Network Equipment	20.00%	429,668	53,708	187,980	112,788	75,192	429,668	(85,934)	5.00	(429,668)	-
392 Transportation Equipment - Automobiles	20.00%	3,732	542	1,595	957	638	3,732	(746)	5.00	(3,732)	-
392 Transportation Equipment - Light Trucks	20.00%	82,672	10,334	36,169	21,701	14,468	82,672	(16,534)	5.00	(82,672)	-
392 Transportation Equipment - Trailers	18.31%	12,799	1,600	5,600	3,360	2,240	12,799	(2,344)	5.46	(12,799)	-
392 Transportation Equipment - Heavy Trucks	20.00%	64,838	8,105	28,367	17,020	11,347	64,838	(12,968)	5.00	(64,838)	-
393 Stores Equipment	7.61%	32	4	14	8	6	32	(2)	13.15	(32)	-
394 Tools, Shop & Garage Equipment	19.49%	26,521	3,315	11,603	6,962	4,641	26,521	(5,170)	5.13	(26,521)	-
395 Laboratory Equipment	20.00%	1,034	129	452	271	181	1,034	(207)	5.00	(1,034)	-
396 Power Operated Equipment	20.00%	8,677	1,074	3,801	2,281	1,521	8,677	(1,735)	5.00	(8,677)	-
397 Communication Equipment	20.00%	115,549	14,444	50,553	30,332	20,221	115,549	(23,110)	5.00	(115,549)	-
398 Miscellaneous Equipment	20.00%	18,275	3,039	7,618	4,571	3,047	18,275	(3,655)	5.00	(18,275)	-
		(261,238,344)	(32,661,407)	(114,288,468)	(68,573,081)	(45,715,388)	(261,238,344)	9,406,370		261,238,344	-

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/16 (Yrs)	Proposed Remaining Life 01/01/17 (Yrs)	Current Approved Net Salvage 01/01/16 (%)	Proposed Net Salvage 01/01/17 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Allen S. King											
E311	Structures & Improvements	21.5	20.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E312	Boiler Plant Equipment	21.5	20.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E314	Turbogenerator Units	21.5	20.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E315	Accessory Electric Equipment	21.5	20.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E316	Miscellaneous Power Plant Equipment	21.5	20.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
Red Wing											
E311	Structures & Improvements	12.0	11.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E312	Boiler Plant Equipment	12.0	11.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E314	Turbogenerator Units	12.0	11.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E315	Accessory Electric Equipment	12.0	11.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E316	Miscellaneous Power Plant Equipment	12.0	11.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/16 (Yrs)	Proposed Remaining Life 01/01/17 (Yrs)	Current Approved Net Salvage 01/01/16 (%)	Proposed Net Salvage 01/01/17 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Sherco Unit 1											
E311	Structures & Improvements	10.0	9.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E312	Boiler Plant Equipment	10.0	9.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E314	Turbogenerator Units	10.0	9.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E315	Accessory Electric Equipment	10.0	9.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E316	Miscellaneous Power Plant Equipment	10.0	9.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
Sherco Unit 2											
E311	Structures & Improvements	10.0	9.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	0	1
E312	Boiler Plant Equipment	7.0	6.0	-15.2	-15.2	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
E314	Turbogenerator Units	7.0	6.0	-15.2	-15.2	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
E315	Accessory Electric Equipment	7.0	6.0	-15.2	-15.2	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
E316	Miscellaneous Power Plant Equipment	7.0	6.0	-15.2	-15.2	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
Sherco Unit 3											
E311	Structures & Improvements	19.0	18.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	2	1
E312	Boiler Plant Equipment	19.0	18.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	2	1
E314	Turbogenerator Units	19.0	18.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	2	1
E315	Accessory Electric Equipment	19.0	18.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	2	1
E316	Miscellaneous Power Plant Equipment	19.0	18.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	2	1
Wilmarth											
E311	Structures & Improvements	12.0	11.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E312	Boiler Plant Equipment	12.0	11.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E314	Turbogenerator Units	12.0	11.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E315	Accessory Electric Equipment	12.0	11.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E316	Miscellaneous Power Plant Equipment	12.0	11.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/16 (Yrs)	Proposed Remaining Life 01/01/17 (Yrs)	Current Approved Net Salvage 01/01/16 (%)	Proposed Net Salvage 01/01/17 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Monticello											
E302	Franchises & Consents	14.8	13.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E321	Structures & Improvements	14.8	13.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	14.8	13.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E323	Turbogenerator Units	14.8	13.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E324	Accessory Electric Equipment	14.8	13.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E325	Miscellaneous Power Plant Equipment	14.8	13.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
Monticello - Interim Storage Facility											
E321	Structures and Improvements	14.8	13.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	14.8	13.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
Prairie Island											
E321	Structures & Improvements	18.3	17.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	18.3	17.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E323	Turbogenerator Units	18.3	17.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E324	Accessory Electric Equipment	18.3	17.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E325	Miscellaneous Power Plant Equipment	18.3	17.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
Prairie Island - Interim Storage Facility											
E321	Structures and Improvements	18.3	17.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	18.3	17.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/16 (Yrs)	Proposed Remaining Life 01/01/17 (Yrs)	Current Approved Net Salvage 01/01/16 (%)	Proposed Net Salvage 01/01/17 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Hennepin Island											
E302	Franchises & Consents	18.2	17.2	0.0	0.0	EG002-D-05-288	2.2	EG002-D-05-288	N/A	0	N/A
E331	Structures & Improvements	18.2	17.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E332	Reservoirs, Dams & Waterways	18.2	17.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E333	Water Wheels, Turbines & Generators	18.2	17.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E334	Accessory Electric Equipment	18.2	17.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E335	Miscellaneous Power Plant Equipment	18.2	17.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
St. Croix Falls											
E331	Structures & Improvements	0.0	11.0	0.0	-7.5	EG002-D-92-1066	3.0	EG002-D-82-274	10.0	0.0	0.0
E332	Reservoirs, Dams & Waterways	0.0	11.0	0.0	-7.5	EG002-D-92-1066	3.0	E002-D-77-1086	N/C	0.0	0.0
Upper Dam											
E332	Reservoirs, Dams & Waterways	18.2	17.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E335	Miscellaneous Power Plant Equipment	18.2	17.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1

N/C No Change from original order in 1977.

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/16 (Yrs)	Proposed Remaining Life 01/01/17 (Yrs)	Current Approved Net Salvage 01/01/16 (%)	Proposed Net Salvage 01/01/17 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Angus C. Anson Unit 2 & 3											
E341	Structures & Improvements	19.4	18.4	-6.5	-6.5	EG002-D-05-288	15.6	EG002-D-15-46	-2.0	0	1
E342	Fuel Holders, Producers & Accessories	10.0	14.0	-9.6	-9.6	EG002-D-15-46	6.2	EG002-D-15-46	-5.2	1	1
E344	Generators	10.0	14.0	-9.6	-9.6	EG002-D-15-46	6.2	EG002-D-15-46	-5.2	1	1
E345	Accessory Electric Equipment	10.0	14.0	-9.6	-9.6	EG002-D-15-46	6.2	EG002-D-15-46	-5.2	1	1
E346	Miscellaneous Power Plant Equipment	10.0	14.0	-9.6	-9.6	EG002-D-15-46	6.2	EG002-D-15-46	-5.2	1	1
Angus C. Anson Unit 4											
E341	Structures & Improvements	19.4	18.4	-6.5	-6.5	EG002-D-05-288	15.6	EG002-D-15-46	-2.0	0	1
E342	Fuel Holders, Producers & Accessories	19.4	18.4	-6.5	-6.5	EG002-D-05-288	30.0	EG002-D-15-46	-2.0	0	1
E344	Generators	19.4	18.4	-6.5	-6.5	EG002-D-05-288	30.0	EG002-D-15-46	-2.0	0	1
E345	Accessory Electric Equipment	19.4	18.4	-6.5	-6.5	EG002-D-05-288	30.0	EG002-D-15-46	-2.0	0	1
E346	Miscellaneous Power Plant Equipment	19.4	18.4	-6.5	-6.5	EG002-D-05-288	30.0	EG002-D-15-46	-2.0	0	1
Black Dog Unit 5											
E341	Structures & Improvements	16.0	15.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	2
E342	Fuel Holders, Producers & Accessories	16.0	15.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	2
E344	Generators	16.0	15.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	2
E345	Accessory Electric Equipment	16.0	15.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	2
E346	Miscellaneous Power Plant Equipment	16.0	15.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	2
Blue Lake Units 1 thru 4											
E341	Structures & Improvements	19.4	18.4	-11.7	-11.7	EG002-D-05-288	27.5	EG002-D-15-46	-6.5	0	1
E342	Fuel Holders, Producers & Accessories	8.0	2.5	-22.9	-22.9	EG002-D-15-46	8.0	EG002-D-15-46	-11.0	1	1
E344	Generators	8.0	2.5	-22.9	-22.9	EG002-D-15-46	8.0	EG002-D-15-46	-11.0	1	1
E345	Accessory Electric Equipment	8.0	2.5	-22.9	-22.9	EG002-D-15-46	8.0	EG002-D-15-46	-11.0	1	1
E346	Miscellaneous Power Plant Equipment	8.0	2.5	-22.9	-22.9	EG002-D-15-46	8.0	EG002-D-15-46	-11.0	1	1
Blue Lake Units 7 & 8											
E341	Structures & Improvements	19.4	18.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
E342	Fuel Holders, Producers & Accessories	19.4	18.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
E344	Generators	19.4	18.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
E345	Accessory Electric Equipment	19.4	18.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
E346	Miscellaneous Power Plant Equipment	19.4	18.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
Borders Wind Project											
E340.1	Wind Rights	25.0	24.0	0.0	0.0	EG002-D-15-46	25.0	N/A	N/A	1	N/A
E341	Structures & Improvements	25.0	24.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E342	Fuel Holders, Producers & Accessories	25.0	24.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E344	Generators	25.0	24.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E345	Accessory Electric Equipment	25.0	24.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E346	Miscellaneous Power Plant Equipment	25.0	24.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
Courtenay Wind Project											
E340.1	Wind Rights	0.0	24.9	0.0	-8.5	N/A	0.0	N/A	0.0	0.0	0.0
E341	Structures & Improvements	0.0	24.9	0.0	-8.5	N/A	0.0	N/A	0.0	0.0	0.0
E342	Fuel Holders, Producers & Accessories	0.0	24.9	0.0	-8.5	N/A	0.0	N/A	0.0	0.0	0.0
E344	Generators	0.0	24.9	0.0	-8.5	N/A	0.0	N/A	0.0	0.0	0.0
E345	Accessory Electric Equipment	0.0	24.9	0.0	-8.5	N/A	0.0	N/A	0.0	0.0	0.0
E346	Miscellaneous Power Plant Equipment	0.0	24.9	0.0	-8.5	N/A	0.0	N/A	0.0	0.0	0.0
Grand Meadow Wind Project											
E340.1	Wind Rights	17.9	16.9	0.0	0.0	EG002-D-08-189	25.0	N/A	N/A	0	N/A

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/16 (Yrs)	Proposed Remaining Life 01/01/17 (Yrs)	Current Approved Net Salvage 01/01/16 (%)	Proposed Net Salvage 01/01/17 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
E341	Structures & Improvements	17.9	16.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E342	Fuel Holders, Producers & Accessories	17.9	16.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E344	Generators	17.9	16.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E345	Accessory Electric Equipment	17.9	16.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E346	Miscellaneous Power Plant Equipment	17.9	16.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/16 (Yrs)	Proposed Remaining Life 01/01/17 (Yrs)	Current Approved Net Salvage 01/01/16 (%)	Proposed Net Salvage 01/01/17 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Granite City											
E341	Structures & Improvements	8.0	2.5	-50.4	-50.4	EG002-D-15-46	4.6	EG002-D-15-46	-11.6	2	1
E342	Fuel Holders, Producers & Accessories	8.0	2.5	-50.4	-50.4	EG002-D-15-46	4.6	EG002-D-15-46	-11.6	2	1
E344	Generators	8.0	2.5	-50.4	-50.4	EG002-D-15-46	4.6	EG002-D-15-46	-11.6	2	1
E345	Accessory Electric Equipment	8.0	2.5	-50.4	-50.4	EG002-D-15-46	4.6	EG002-D-15-46	-11.6	2	1
E346	Miscellaneous Power Plant Equipment	8.0	2.5	-50.4	-50.4	EG002-D-15-46	4.6	EG002-D-15-46	-11.6	2	1
High Bridge											
E341	Structures & Improvements	32.4	31.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E342	Fuel Holders, Producers & Accessories	32.4	31.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E344	Generators	32.4	31.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E345	Accessory Electric Equipment	32.4	31.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E346	Miscellaneous Power Plant Equipment	32.4	31.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
Inver Hills											
E341	Structures & Improvements	11.0	10.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E342	Fuel Holders, Producers & Accessories	11.0	10.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E344	Generators	11.0	10.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E345	Accessory Electric Equipment	11.0	10.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E346	Miscellaneous Power Plant Equipment	11.0	10.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
Nobles Wind Project											
E340.1	Wind Rights	19.9	18.9	0.0	0.0	EG002-D-10-173	25.0	N/A	2.7	0	N/A
E341	Structures & Improvements	19.9	18.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E342	Fuel Holders, Producers & Accessories	19.9	18.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E344	Generators	19.9	18.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E345	Accessory Electric Equipment	19.9	18.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E346	Miscellaneous Power Plant Equipment	19.9	18.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
Pleasant Valley Wind Project											
E340.1	Wind Rights	25.0	24.0	0.0	0.0	EG002-D-15-46	25.0	N/A	N/A	1	N/A
E341	Structures & Improvements	25.0	24.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E342	Fuel Holders, Producers & Accessories	25.0	24.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E344	Generators	25.0	24.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E345	Accessory Electric Equipment	25.0	24.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E346	Miscellaneous Power Plant Equipment	25.0	24.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
Riverside											
E341	Structures & Improvements	33.2	32.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E342	Fuel Holders, Producers & Accessories	33.2	32.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E344	Generators	33.2	32.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E345	Accessory Electric Equipment	33.2	32.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E346	Miscellaneous Power Plant Equipment	33.2	32.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
United Hospital											
E344	Generators	1.7	0.7	0.0	0.0	N/A	N/A	N/A	N/A	0	N/A
Wind-to-Battery System											
E348.1	Fuel Holders, Producers & Accessories	8.0	7.0	0.0	0.0	EG002-D-15-46	8.0	N/A	N/A	0	N/A

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/16 (Yrs)	Proposed Remaining Life 01/01/17 (Yrs)	Current Approved Net Salvage 01/01/16 (%)	Proposed Net Salvage 01/01/17 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Maplewood											
G305	Structures & Improvements	14.0	13.0	-93.7	-93.7	EG002-D-15-46	10.0	EG002-D-15-46	-76.7	1	1
G311	LP Gas Equipment	14.0	13.0	-93.7	-93.7	EG002-D-15-46	10.0	EG002-D-15-46	-101.7	1	1
G320	Other Equipment	14.0	13.0	-93.7	-93.7	EG002-D-15-46	10.0	EG002-D-15-46	-93.7	1	1
Sibley											
G305	Structures & Improvements	14.0	13.0	-79.5	-79.5	EG002-D-15-46	10.0	EG002-D-15-46	-78.5	1	1
G311	LP Gas Equipment	14.0	13.0	-79.5	-79.5	EG002-D-15-46	10.0	EG002-D-15-46	-87.5	1	1
G320	Other Equipment	14.0	13.0	-79.5	-79.5	EG002-D-15-46	10.0	EG002-D-15-46	-78.5	1	1
Wescott											
G305	Structures & Improvements	14.0	13.0	-19.2	-19.2	EG002-D-15-46	10.0	EG002-D-15-46	-16.2	1	1
G311	LP Gas Equipment	14.0	13.0	-19.2	-19.2	EG002-D-15-46	10.0	EG002-D-15-46	-20.2	1	1
G320	Other Equipment	14.0	13.0	-19.2	-19.2	EG002-D-15-46	10.0	EG002-D-15-46	-22.2	1	1

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/16 (Yrs)	Proposed Remaining Life 01/01/17 (Yrs)	Current Approved Net Salvage 01/01/16 (%)	Proposed Net Salvage 01/01/17 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Wescott											
G361	Structures & Improvements	8.0	7.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-9.2	1	1
G362	Gas Holders	8.0	7.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-24.2	1	1
G363	Purification Equipment	8.0	7.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-20.2	1	1
G363.1	Liquefaction Equipment	8.0	7.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-21.2	1	1
G363.2	Vaporizing Equipment	12.0	11.0	-19.2	-19.2	EG002-D-98-221	30.0	EG002-D-15-46	-21.2	0	1
G363.3	Compressor Equipment	17.0	16.0	-19.2	-19.2	EG002-D-13-1158	15.0	EG002-D-15-46	-21.2	1	1
G363.4	Measuring & Regulating Equipment	8.0	7.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-25.2	1	1
G363.5	Other Equipment	8.0	7.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-19.2	1	1

CERTIFICATE OF SERVICE

I, Jim Erickson, hereby certify that I have this day served copies of the foregoing document on the attached list of persons.

xx by depositing a true and correct copy thereof, properly enveloped with postage paid in the United States mail at Minneapolis, Minnesota

xx electronic filing

DOCKET NO. E,G002/D-17-____
Xcel Energy's Miscellaneous Electric & Gas Service List

Dated this 17th day of February 2017

/s/

Jim Erickson
Regulatory Administrator

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Julia	Anderson	Julia.Anderson@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota St St. Paul, MN 551012134	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
James J.	Bertrand	james.bertrand@stinson.com	Stinson Leonard Street LLP	150 South Fifth Street, Suite 2300 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Carl	Cronin	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Jeffrey A.	Daugherty	jeffrey.daugherty@centerpointenergy.com	CenterPoint Energy	800 LaSalle Ave Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Ian	Dobson	ian.dobson@ag.state.mn.us	Office of the Attorney General-RUD	Antitrust and Utilities Division 445 Minnesota Street, BRM Tower St. Paul, MN 55101	Electronic Service 1400	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Emma	Fazio	emma.fazio@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Todd J.	Guerrero	todd.guerrero@kutakrock.com	Kutak Rock LLP	Suite 1750 220 South Sixth Street Minneapolis, MN 554021425	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Sandra	Hofstetter	sHofstetter@mnchamber.com	MN Chamber of Commerce	7261 County Road H Fremont, WI 54940-9317	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Michael	Hoppe	il23@mtn.org	Local Union 23, I.B.E.W.	932 Payne Avenue St. Paul, MN 55130	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law	2265 Roswell Road Suite 100 Marietta, GA 30062	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Mark J.	Kaufman	mkaufman@ibewlocal949.org	IBEW Local Union 949	12908 Nicollet Avenue South Burnsville, MN 55337	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Thomas	Koehler	TGK@IBEW160.org	Local Union #160, IBEW	2909 Anthony Ln St Anthony Village, MN 55418-3238	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Michael	Krikava	mkrikava@briggs.com	Briggs And Morgan, P.A.	2200 IDS Center 80 S 8th St Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Douglas	Larson	dlarson@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
John	Lindell	john.lindell@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency	220 South Sixth Street Suite 1300 Minneapolis, Minnesota 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Ken	Smith	ken.smith@districtenergy.com	District Energy St. Paul Inc.	76 W Kellogg Blvd St. Paul, MN 55102	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Ron	Spangler, Jr.	rlspangler@otpc.com	Otter Tail Power Company	215 So. Cascade St. PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Byron E.	Starns	byron.starns@stinson.com	Stinson Leonard Street LLP	150 South 5th Street Suite 2300 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
James M.	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	470 U.S. Bank Plaza 200 South Sixth Street Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Lisa	Veith	lisa.veith@ci.stpaul.mn.us	City of St. Paul	400 City Hall and Courthouse 15 West Kellogg Blvd. St. Paul, MN 55102	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas