



414 Nicollet Mall
Minneapolis, MN 55401

July 31, 2019

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

—Via Electronic Filing—

RE: PETITION
ANNUAL UPDATE OF REMAINING LIVES AND DEPRECIATION RATES FOR
TRANSMISSION, DISTRIBUTION, AND GENERAL ACCOUNTS
DOCKET NO. E,G002/D-19-_____

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed annual update of remaining lives and depreciation rates for our Transmission, Distribution, and General Accounts in compliance with the Minnesota Public Utilities Commission's May 4, 2018 Order in Docket No. E,G002/D-17-581 and February 19, 2019 Order in Docket No. E,G002/D-18 523.

We have electronically filed this document with the Minnesota Public Utilities Commission, and summaries have been served on the parties on the attached service lists. Please contact me at laurie.j.wold@xcelenergy.com or (612) 330-5510 if you have any questions regarding this filing.

Sincerely,

/s/

LAURIE J. WOLD
SENIOR MANAGER, CAPITAL ASSET ACCOUNTING

Enclosures
c: Service Lists

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben	Chair
Dan Lipschultz	Commissioner
Valerie Means	Commissioner
Matthew Schuerger	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF ITS 2019 ANNUAL
REVIEW OF TRANSMISSION,
DISTRIBUTION, AND GENERAL
DEPRECIATION CERTIFICATION

DOCKET NO. E,G002/D-19-_____

PETITION

OVERVIEW

Northern States Power Company, doing business as Xcel Energy (the Company), submits this second annual update of remaining lives and depreciation rates for our Transmission, Distribution, and General Accounts in compliance with the Minnesota Public Utilities Commission (Commission) Orders issued May 4, 2018 in Docket No. E,G002/D-17-581 (2018 Order), and February 19, 2019 (2019 Order) in Docket No. E,G002/D-18-523. Order Point 3 of the 2018 Order requires the Company to file an annual update to the remaining lives and depreciation rates for its transmission, distribution, and general accounts beginning July 31, 2018. This is our second annual update and it reflects the passage of one year to include additions and retirements that impact the average remaining lives and depreciation rates. The average service lives, net salvage rates, and retirement curves have not changed since being approved in the 2017 Five-Year Transmission, Distribution and General Depreciation Study Petition (2017 TD&G Filing).

In this Petition, we provide the following:

- Updated depreciation and amortization rates for Transmission, Distribution and General Accounts based on 2018 year-end plant balances;
- Backup Schedules to support rate calculations;
- In compliance with our commitment in our September 17, 2018 Reply Comments in Docket No. E,G002/D-18-523, Schedule C includes a

comparison of currently approved average remaining lives to proposed average remaining lives.

- In compliance with the 2019 Order, we include Schedule H which provides a listing the buildings included in FERC Account 390 – Structures and Improvements with relevant information regarding cost, reserve, depreciation rates and methods, in-service dates, addresses/locations, and the building’s operational purpose; and

The impact to annual depreciation expense is a net decrease of \$1,275,358. After allocating the Common Utility, the Electric Utility is a decrease of \$1,948,659 and Gas Utility is an increase of \$673,301. This variance represents a 0.37 percent decrease in annual depreciation compared to present depreciation at current rates. We request Commission approval to implement the new depreciation rates effective January 1, 2020.

I. SUMMARY OF FILING

A one-paragraph summary is attached to this filing pursuant to Minn. R. 7829.1300, subp. 1.

II. SERVICE ON OTHER PARTIES

Pursuant to Minn. R. 7829.1300, subp. 2, the Company has served a copy of this filing on the Office of the Attorney General – Residential Utilities and Antitrust Division. A summary of the filing has been served on all parties on the enclosed service lists.

III. GENERAL FILING INFORMATION

Pursuant to Minn. R. 7829.1300, subp. 3, the Company provides the following information.

A. Name, Address, and Telephone Number of Utility

Northern States Power Company
414 Nicollet Mall
Minneapolis, MN 55401
(612) 330-5500

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

Ryan J. Long
Lead Assistant General Counsel
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

This Petition is being filed July 31, 2019. The Company requests the changes be effective January 1, 2020.

D. Statute Controlling Schedule for Processing the Filing

This request for approval of depreciation lives and rates is considered a miscellaneous filing under Minn. R. 7829.0100, subp. 11, since no determination of Xcel Energy's general revenue requirement 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

Laurie J. Wold
Senior Accounting Manager
Xcel Energy
414 Nicollet Mall, 401 – 3rd Floor
Minneapolis, MN 55401
(612) 330-5510

IV. MISCELLANEOUS INFORMATION

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

Ryan J. Long
Lead Assistant General Counsel
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, MN 55401
Ryan.J.Long@xcelenergy.com

Lynnette Sweet
Regulatory Administrator
Xcel Energy
414 Nicollet Mall, 401 – 7th Floor
Minneapolis, MN 55401
Regulatory.records@xcelenergy.com

Any information requests in this proceeding should be submitted to Ms. Sweet at the Regulatory Records email address above.

V. REVIEW OF REMAINING LIVES AND DEPRECIATION RATES

A. Background Information

This is the second annual update of remaining lives and depreciation rates for the Company's Transmission, Distribution, and General Accounts in compliance with the 2018 Order.

In summary, the 2018 Order approved the Company's proposed depreciation lives and rates, effective January 1, 2018. The Commission also approved the Company's request to change from an average service life (ASL) depreciation method to an average remaining life (ARL) depreciation method. The change from ASL to ARL requires the Company to file an annual update of remaining lives and depreciation rates.

This filing presents the change in remaining lives and depreciation rates solely due to plant changes throughout 2018. This passage of time can alter the average remaining life as new plant is added at a longer remaining life and older plant is retired at a shorter remaining life. All statistical parameters (ASL, net salvage, and retirement curves) are unchanged from the parameters approved in the 2017 TD&G Filing. The Company has presented the remaining life and depreciation rate information by utility and functional class. These are further broken down by the 300-series FERC Accounts for depreciation purposes.

B. Discussion

Depreciation is the system of accounting to distribute the cost of capital assets, less net salvage (which is gross salvage less removal cost and may be negative), over the estimated useful life of the unit in a systematic and rational manner. Depreciation is a process of allocation, not valuation. The depreciation method chosen varies depending on the type of asset and whether the asset is a homogeneous group of assets (like poles and conductor) versus an individual asset (such as a generating unit). The average remaining life and the unaccrued plant balance, incorporating expected net salvage, serve as the basis for the required remaining life depreciation rate to be used in recording depreciation expense. Utilizing year-old remaining life depreciation rates will record depreciation too quickly on those new plant additions which have much longer remaining lives. Thus, remaining lives and depreciation rates should be updated annually to reflect the passage of time to avoid large depreciation swings using the prior five-year update process.

For Minnesota *regulatory* purposes, the depreciation expense and the accumulated provision for depreciation are based solely on the depreciation rates approved by the Commission. For *financial* purposes, we must account for the impact of differences in our approved depreciation rates between the various retail jurisdictions. The Schedules to this filing show the reserve amounts applicable to the Minnesota jurisdiction, shown at a total Company level. 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.

A multi-step process was used in updating the average remaining lives and depreciation rates. The Company reported plant and reserve balances as of December 31, 2018 by vintage year. All transmission and general plant and reserve balances are total Company. Electric and gas distribution have specific plant located within the State of Minnesota, so their corresponding plant and reserve balances are only for assets within the State of Minnesota. The updated plant balances incorporate any additions, retirements, transfers, and adjustments that occurred during 2018. The updated reserve balance incorporates recorded depreciation provision, retirements, transfers, adjustments, gross salvage, and cost of removal in 2018.

Next, the Company used the approved average service lives, net salvage rates and retirement curves from the 2017 TD&G Filing to determine the average remaining lives by vintage within each FERC account. In 2017, the Company directed Alliance Consulting Group to perform a comprehensive Depreciation Study (the 2017 Study) of transmission, distribution, and general assets for the electric, gas, and common utilities. The average service lives, net salvage rates, and retirement curves determined in the 2017 Study were not changed and served as the basis for the updated remaining lives presented in this annual compliance filing. All remaining lives were determined using the straight line, broad group, remaining life depreciation method.

The Company used the calculated average remaining lives noted in the preceding paragraph to calculate the annual depreciation expense and rate. These calculations are described below.

By FERC 300-series Account, the Company multiplied the December 31, 2018 plant balance (excluding fully reserved vintages) by $(1 - \text{net salvage rate})$ less the December 31, 2018 depreciation reserve balance. This represents the unaccrued plant balance. The unaccrued plant balance is divided by the average remaining life to calculate the annual depreciation expense over the course of the remaining life so that the original cost plus or minus expected net salvage is fully reserved.

$$\text{Annual Depreciation Expense} = \frac{\text{Plant Balance} * (1 - \text{Net Salvage Rate}) - \text{Depreciation Reserve}}{\text{Average Remaining Life}}$$

The annual depreciation expense is divided by the December 31, 2018 plant balance (excluding fully reserved vintages) to determine the annual remaining life depreciation rate. The annual depreciation expense is not fixed and will fluctuate based on plant changes during the year.

$$\text{Annual Depreciation Rate} = \frac{\text{Annual Depreciation Expense}}{\text{Plant Balance}}$$

The passage of time is reflected when the denominator (Average Remaining Life) in the first formula shown above changes year after year. As the assets get one year older, the net unaccrued balance changes as well. If no additions or retirements occur from this point forward, the annual depreciation rate calculation would result in the same annual depreciation rate each year as the numerator and denominator change through time. See Table 2 in Schedule G that illustrates this simple change due to passage of time. In reality, however, the average remaining life changes because the assets get one year older and because of retirements and additions. Thus, the corresponding depreciation rate changes as well. This annual update results in small changes to the average remaining lives and the depreciation rates.

C. Findings

The estimated change to annual depreciation expense allocated to each utility is summarized below in Table 1. In aggregate, the annual impact of proposed remaining life rates compared to current approved remaining life rates at December 31, 2018 plant balances is a decrease of \$1,275,358. The Electric Utility is generating most of the decrease at \$1,948,659. This is offset by the Gas Utility expense increase of \$673,301. The net change represents a 0.37 percent decrease in annual depreciation expense compared to present depreciation expense at current rates.

Table 1: Depreciation Expense Impact

	Estimated Change to Depreciation before allocations	Common Utility allocations	Estimated Change to Depreciation after allocations
Electric Utility	\$ (2,324,175)	\$ 375,517	\$ (1,948,659)
Gas Utility	\$ 676,540	\$ 3,239)	\$ 673,301
Common Utility	\$ 372,277	\$ (372,277)	\$ -
Total Estimated Impact	\$ (1,275,358)	\$ -	\$ (1,275,358)

A number of factors beyond the passage of time affect the determination of the depreciation rate, including current-year additions, the age of retirements, and the overall net change in plant when compared to the overall change in reserve. For example, any additions in the current vintage would cause the average remaining life to increase, while retirements are in older vintages, which will increase average remaining life. If the net change in reserve outpaces the net change in plant, causing a decrease to the unaccrued balance even though plant and depreciation reserve both increase, this could cause the depreciation expense and the depreciation rate to decrease.

We provide examples of specific FERC Accounts in the tables noted in Schedule G. The FERC Account examples represent major drivers of the annual depreciation expense variances in both the Electric and Gas Utilities. The examples illustrate a combination of the above factors. While there may be fluctuations among FERC accounts of increases and decreases to expense, the overall net impact to annual depreciation is a slight decrease of 0.37 percent compared to depreciation at current rates.

Additionally, plant additions and retirements affect the average remaining life. It is normal for the change in average remaining life to moderate between a positive and negative in one year. If we assume no change in gross plant, the average remaining life will decrease by exactly one year. The combination of additions and retirements may increase the average remaining life above the one-year decrease. By contrast, a substantial addition on a newer vintage or a substantial retirement on an older vintage could overcome the initial one-year decline of the average remaining life and cause an average remaining life increase compared to the prior year. In most cases, however, the change in average remaining life will be somewhere between zero and a one-year decrease. The examples provided in Schedule G show this outcome.

Finally, the comparison of the net change in reserve to the net change in gross plant can affect the unaccrued balance. An increase to the unaccrued balance would indicate there are more dollars to allocate over the remaining life, causing the annual depreciation expense to increase. Conversely, a decrease to the unaccrued balance will mean there are fewer dollars to allocate over the remaining life, therefore decreasing the annual depreciation expense. The Gas Utility and Electric Utility FERC account examples each show an increase/decrease to the unaccrued balance.

Table 7 in Schedule G illustrates how the relationships of the above factors create the calculated annual depreciation expense and rate variances for the FERC Account examples provided.

D. Major Future Additions and Retirements

Minn. R. 7825.0700, subp. 2B states that each utility shall provide, with the Petition for certification, a list of major future additions or retirements to the plant accounts the utility believes may have a material impact on the current certification results.

Advanced Grid Intelligence and Security (AGIS) is a long-term strategic initiative to strengthen the grid. A key component of this effort is the implementation of Advanced Metering Infrastructure (AMI). AMI systems are comprised of state-of-the-art hardware and software that combine taking interval meter data measurements with continuously available remote communications. The Company plans to in-service AGIS-related software necessary to run AMI in 2020. While this software is new, it is not fundamentally different in function from other large underlying base systems. The Company has an approved 10-year life category for FERC 303 – Computer Software in the Common Utility segment but not for the Electric Utility. Thus, the Company requests approval for a 10-year life category for FERC 303 in the Electric Utility.

At this time, the Company does not anticipate any other major future addition or retirement in the electric, gas, or common utility plant accounts that would materially affect the depreciation rates recommended in this filing. While there are additions planned, the assets being installed should follow the lives established for the current assets, as the type and nature does not differ between the existing and the new assets.

The absence of clearly identifiable major future additions or retirements means ongoing future additions and retirements influence life and salvage estimates, but usually do not result in dramatic changes. Rather, these additions and retirements indicate gradual changes in the life characteristics of the equipment in the account. In those cases, where ongoing additions and retirements are believed to influence the life

and salvage estimates, these effects have been discussed in the individual account analyses.

VI. ACCOUNT 390 DETAILS

In compliance with Order Point 5 of the 2019 Order, the Company has completed a review of the building assets included in FERC Account 390 – Structures and Improvements. The gross plant as of December 31, 2018 across all utilities was \$276,418,195. The below information for each asset as of December 31, 2018 can be found in Schedule H.

- The buildings’ historical cost amounts.
- Individual or allocated depreciation reserve amounts.
- Depreciation rate and method.
- In-service dates.
- Building address/locations.
- A description of each location’s operational purpose.

In reviewing the building assets included in FERC Account 390, the Company determined it was appropriate to retire or transfer certain building assets out of FERC Account 390. These transfers and retirements are scheduled to take place in 2019, and will be presented in the plant and reserve rollforwards filed with the 2020 average remaining life filing. Please see Table 2 below which summarizes the transactions in December 2018 dollars.

Table 2: FERC Account 390 – Structures and Improvements

Transaction Type	Common General Plant	Electric General Plant	Gas General Plant	Total
No Action	\$ 199,127,607	\$ 72,369,778	\$ 1,187,346	\$ 272,684,732
Assets to be Transferred to Other Utility Accounts	76,799	2,085,695	543,754	2,706,248
Assets to be Transferred to Non-Utility Accounts	592,105	42,740	0	634,844
Assets to be Retired	178,825	213,547	0	392,371
Total	\$ 199,975,336	\$ 74,711,759	\$ 1,731,100	\$ 276,418,195

A. Discussion

The large majority of the Account 390 gross plant contains assets that have an operational purpose that is appropriate for account 390. These assets have a historical cost of \$272,684,732 (or 98.65% of Account 390 gross plant). Most of these assets are service centers, storage facilities, or garages. The Company recommends no action for these assets.

The Company is recommending to transfer \$2,706,248 (0.98%) to other utility accounts. The majority of these assets have an operational purpose that is in line with production or transmission activities. These changes will have a minimal depreciation expense impact since the transfers are impacting groups of assets with 50- to 70-year average service lives. The impact is not included on the Table 1 expense impact as this was calculated based on January 1, 2019 plant balances shown on Schedule B of this filing, as such the change will not be reflected until the 2020 average remaining life filing based on January 1, 2020 balances.

The Company is also recommending to transfer \$634,844 (0.23%) to non-utility accounts. The allocated reserve on these assets is \$172,791, resulting in a net book value of \$462,053. The largest location within this group is the Big Oaks Recreation Park, with a historical cost of \$592,105. The Company leases this campground to Oaks On The River and the area serves no utility operational purpose beyond the fact that it sits on buffer land for the Monticello Nuclear Generating Facility. The Company proposes to keep the allocated reserve for these assets within Account 390 to give credit to customers who have paid for these assets through rate base.

Lastly, the Company is recommending to retire \$392,371 (0.14%). Research conducted by the Company found several asset locations that were no longer in use. This will be a rate-base neutral transaction, as retirements are assumed to be fully depreciated following standard group depreciation methodology.

VII. ATTACHED SCHEDULES

The following Schedules have been included for satisfaction of filing requirements and for additional support to the recommended changes; Schedules D, E, and F have been included in compliance with Minn. R. 7825.0700. Schedule H has been included in compliance with Order Point 5 of the 2019 Order.

Schedules

- A Proposed Depreciation Rates
- B Comparison of Present and Proposed Accruals
- C Depreciation/Amortization Rate Calculations
- D 2018 Plant In Service Rollforward
- E 2018 Reserve Rollforward
- F Annual Depreciation Accruals
- G Support of Conclusions
- H Account 390 Details

CONCLUSION

This annual compliance report provides the Schedules to support the proposed depreciation rate update. We respectfully request that the Commission approve the updated depreciation rates effective January 1, 2020, the recommended FERC Account 390 asset transactions, and the new 10-year FERC Account 303 – Software category in Electric Utility.

Dated: July 31, 2019

Northern States Power Company

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben	Chair
Dan Lipschultz	Commissioner
Valerie Means	Commissioner
Matthew Schuerger	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF ITS 2019 ANNUAL
REVIEW OF TRANSMISSION,
DISTRIBUTION, AND GENERAL
DEPRECIATION CERTIFICATION

DOCKET NO. E,G002/D-19-_____

PETITION

SUMMARY OF FILING

Please take notice that on July 31, 2019, Northern States Power Company, doing business as Xcel Energy submitted its second annual update of remaining lives and depreciation rates for our Transmission, Distribution, and General Accounts in compliance with the Minnesota Public Utilities Commission's Orders issued May 4, 2017 in Docket No. E,G002/D-17-581 and February 19, 2019 in Docket No. E,G002/D-18-523. In this filing the Company requested approval of updated depreciation rates effective January 1, 2020, FERC Account 390 asset transactions, and a new 10-year FERC Account 303 – Software category in Electric Utility. The Company provided Schedules to support the proposed depreciation rate update. In the aggregate, these changes decrease the Company's present depreciation expense by \$1,275,358 or 0.37 percent. The changes are proposed to be effective January 1, 2020.

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule A - Proposed Depreciation Rates

Xcel Energy

Proposed Depreciation Rates

Electric Utility

FERC Account	Account Description	Proposed	
		Annual Rate	Notes
Intangible Plant - Total Company			
	303 Computer Software 5 Year	21.03%	
	303 Computer Software 10 Year	10.00%	(1)
Transmission - Total Company			
	352 Structures and Improvements	1.51%	
	353 Station Equipment	2.07%	
	354 Towers and Fixtures	1.84%	
	355 Poles and Fixtures	2.44%	
	356 Overhead Conductors and Devices	2.04%	
	357 Underground Conduit	1.38%	
	358 Underground Conductor and Devices	2.11%	
Distribution - MN Only			
	361 Structures and Improvements	2.08%	
	362 Station Equipment	2.31%	
	364 Poles, Towers, and Fixtures	4.67%	
	365 Overhead Conductors and Devices	3.20%	
	366 Underground Conduit	2.15%	
	367 Underground Conductor and Devices	2.24%	
	368 Line Transformers	3.21%	
	368 Line Capacitors	3.95%	
	369 Overhead Services	4.36%	
	369 Underground Services	2.40%	
	370 Meters	5.58%	
	373 Street Lighting and Signal Systems	5.33%	
General - Total Company			
	390 Structures and Improvements	2.26%	
	390 Structures and Improvements - Leasehold Improvements	10.44%	(2)
	391 Office Furniture and Equipment	4.69%	
	391 Network Equipment	15.25%	
	392 Automobiles	9.76%	
	392 Light Trucks	8.73%	
	392 Trailers	6.38%	
	392 Heavy Trucks	6.69%	
	393 Stores Equipment	4.50%	
	394 Tools, Shop, and Garage Equipment	6.37%	
	395 Laboratory Equipment	9.91%	
	396 Power Operated Equipment	5.77%	
	397 General Communication Equipment	9.45%	
	397 Communication Equipment - Two Way	10.11%	
	397 Comm. & Telecomm. Equipment - AES	6.02%	
	397 Comm. & Telecomm. Equipment - EMS	6.27%	
	398 Miscellaneous Equipment	6.31%	

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule A - Proposed Depreciation Rates

Xcel Energy

Proposed Depreciation Rates

Gas Utility

FERC Account	Account Description	Proposed	
		Annual Rate	Notes
Intangible Plant - Total Company			
	303 Computer Software 5 Year	20.29%	
	303 Computer Software 10 Year	10.00%	
Transmission - Total Company			
	366 Structures and Improvements	1.13%	
	367 Mains	1.38%	
	369 Measure and Regulating Station	2.75%	
Distribution - MN Only			
	375 Structures and Improvements	2.06%	
	376 Mains- Metallic	1.90%	
	376 Mains- Plastic	2.09%	
	378 Measure & Regulating- General	3.00%	
	379 Measure & Regulating- City Gate	2.66%	
	380 Services- Metallic	1.96%	
	380 Services- Plastic	2.91%	
	381 Meters	4.30%	
	381 Telemetry (Fully Amortized)	0.00%	
	383 House Regulators (Old)	0.00%	
General - Total Company			
	390 Structures and Improvements	2.27%	
	391 Office Furniture and Equipment	3.78%	
	391 Network Equipment	17.58%	
	392 Automobiles	8.94%	
	392 Light Trucks	7.38%	
	392 Trailers	5.63%	
	392 Heavy Trucks	5.22%	
	393 Stores Equipment	3.76%	
	394 Tools, Shop, and Garage Equipment	5.58%	
	395 Laboratory Equipment	10.00%	
	396 Power Operated Equipment	5.44%	
	397 Communication Equipment	7.47%	
	397 Communication Equipment - Two Way	9.94%	
	397 Comm. & Telecomm. Equipment - AES	4.76%	
	397 Comm. & Telecomm. Equipment - EMS	6.66%	
	398 Miscellaneous Equipment	2.18%	

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule A - Proposed Depreciation Rates

Xcel Energy

Proposed Depreciation Rates

Common Utility

FERC Account	Account Description	Proposed	
		Annual Rate	Notes
Intangible Plant - Total Company			
	303 Computer Software 3 Year	35.16%	
	303 Computer Software 5 Year	20.78%	
	303 Computer Software 7 Year	14.29%	
	303 Computer Software 10 Year	10.11%	
	303 Computer Software 15 year	6.74%	
General - Total Company			
	390 Structures and Improvements	2.53%	
	390 Structures and Improvements - Leasehold Improvements	6.84%	(2)
	391 Office Furniture and Equipment	4.75%	
	391 Network Equipment	20.08%	
	392 Automobiles	9.43%	
	392 Light Trucks	8.86%	
	392 Trailers	5.62%	
	392 Heavy Trucks	7.38%	
	393 Stores Equipment	4.92%	
	394 Tools, Shop, and Garage Equipment	6.48%	
	395 Laboratory Equipment	10.00%	
	396 Power Operated Equipment	5.68%	
	397 Comm. & Telecomm. Equipment	3.68%	
	397 Communication Equipment - Two Way	10.52%	
	398 Miscellaneous Equipment	13.06%	

(1) Currently there is no balance in this account. The Company is forecasting future 10 year software additions in 2020 within Electric Utility. The Company is requests authorization to use the depreciation rate proposed based on the proposed parameters for each account.

(2) Depreciated over lease term.

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule B - Comparison of Present and Proposed Accruals

Xcel Energy
 Comparison of Present and Proposed Accruals
 Electric Utility

FERC Account	Account Description	Plant Balance 1/1/2019	Fully Accrued	Adjusted Plant 1/1/2019	Present			Proposed			Proposed Less
					Annual Rate	Note	Annual Accrual	Annual Rate	Note	Annual Accrual	Present Accrual
Intangible Plant - Total Company											
303	Computer Software 5 Year	\$ 138,627,032	\$ 48,636,325	\$ 89,990,706	23.91%		\$ 21,521,156	21.03%	\$ 18,922,812	\$ (2,598,345)	
303	Computer Software 10 Year	-	-	-	10.00%	(1)	-	10.00%	(1)	-	
	Total Intangible Plant	138,627,032	48,636,325	89,990,706			21,521,156			18,922,812	(2,598,345)
Transmission - Total Company											
352	Structures and Improvements	116,971,979	-	116,971,979	1.51%		1,771,440	1.51%		1,771,036	(404)
353	Station Equipment	1,252,129,553	-	1,252,129,553	2.07%		25,974,911	2.07%		25,970,156	(4,755)
354	Towers and Fixtures	118,142,295	-	118,142,295	1.85%		2,180,147	1.84%		2,176,067	(4,080)
355	Poles and Fixtures	1,399,709,340	-	1,399,709,340	2.44%		34,200,507	2.44%		34,117,189	(83,317)
356	Overhead Conductors and Devices	593,553,686	-	593,553,686	2.05%		12,171,415	2.04%		12,114,063	(57,353)
357	Underground Conduit	28,941,147	-	28,941,147	1.38%		398,286	1.38%		398,536	250
358	Underground Conductor and Devices	37,316,110	-	37,316,110	2.12%		789,763	2.11%		788,208	(1,554)
	Total Transmission	3,546,764,109	-	3,546,764,109			77,486,467			77,335,254	(151,213)
Distribution - MN only											
361	Structures and Improvements	47,795,973	-	47,795,973	2.06%		986,534	2.08%		993,833	7,299
362	Station Equipment	579,246,424	-	579,246,424	2.31%		13,353,619	2.31%		13,384,360	30,741
364	Poles, Towers, and Fixtures	385,726,616	-	385,726,616	4.70%		18,123,544	4.67%		18,031,210	(92,334)
365	Overhead Conductors and Devices	421,279,855	-	421,279,855	3.21%		13,543,283	3.20%		13,490,880	(52,403)
366	Underground Conduit	284,795,423	-	284,795,423	2.15%		6,110,984	2.15%		6,115,991	5,007
367	Underground Conductor and Devices	1,024,305,666	-	1,024,305,666	2.25%		23,078,042	2.24%		22,973,075	(104,967)
368	Line Transformers	393,795,872	-	393,795,872	3.21%		12,643,716	3.21%		12,646,400	2,684
368	Line Capacitors	20,330,895	4,069,299	16,261,596	4.03%		655,012	3.95%		642,912	(12,101)
369	Overhead Services	73,765,158	-	73,765,158	4.41%		3,251,008	4.36%		3,213,166	(37,843)
369	Underground Services	201,843,141	-	201,843,141	2.40%		4,845,769	2.40%		4,835,611	(10,158)
370	Meters	92,794,740	29,757,727	63,037,013	5.99%		3,774,006	5.58%		3,520,096	(253,910)
373	Street Lighting and Signal Systems	66,653,388	-	66,653,388	5.40%		3,596,405	5.33%		3,553,759	(42,645)
	Total Distribution - MN only	3,592,333,150	33,827,026	3,558,506,124			103,961,921			103,401,293	(560,629)
General - Total Company											
390	Structures and Improvements	73,643,342	-	73,643,342	2.27%		1,672,857	2.26%		1,667,038	(5,818)
	Structures and Improvements - Leasehold										
390	Improvements	1,068,418	-	1,068,418	0.00%		-	10.44%	(2)	111,528	111,528
391	Office Furniture and Equipment	30,309,543	-	30,309,543	4.52%		1,370,328	4.69%		1,420,141	49,813
391	Network Equipment	34,140,160	-	34,140,160	14.16%		4,835,443	15.25%		5,207,946	372,503
392	Automobiles	5,683,523	-	5,683,523	9.71%		552,139	9.76%		554,873	2,734
392	Light Trucks	34,158,386	6,864,597	27,293,789	7.76%		2,119,033	8.73%		2,382,212	263,179
392	Trailers	20,736,992	1,065,434	19,671,558	6.32%		1,242,327	6.38%		1,255,620	13,293
392	Heavy Trucks	114,003,804	5,945,477	108,058,327	6.62%		7,157,584	6.69%		7,225,139	67,555
393	Stores Equipment	1,631,738	7,460	1,624,278	4.51%		73,269	4.50%		73,102	(167)
394	Tools, Shop, and Garage Equipment	98,586,469	2,901,084	95,685,385	6.28%		6,007,111	6.37%		6,099,792	92,681
395	Laboratory Equipment	3,144,428	186,644	2,957,784	9.53%		281,768	9.91%		293,096	11,328
396	Power Operated Equipment	50,759,545	-	50,759,545	5.98%		3,036,372	5.77%		2,930,202	(106,170)
397	General Communication Equipment	17,374,702	5,100,866	12,273,836	8.74%		1,072,513	9.45%		1,159,492	86,979
397	Communication Equipment - Two Way	48,652,448	-	48,652,448	10.14%		4,932,939	10.11%		4,916,468	(16,471)
397	Comm. & Telecomm. Equipment - AES	7,095,870	532,159	6,563,711	6.02%		395,206	6.02%		395,011	(195)
397	Comm. & Telecomm. Equipment - EMS	44,906,377	-	44,906,377	6.22%		2,791,895	6.27%		2,816,137	24,241
398	Miscellaneous Equipment	3,361,752	82,981	3,278,772	5.73%		187,937	6.31%		206,935	18,998
	Total General	589,257,494	22,686,701	566,570,794			37,728,721			38,714,733	986,012
	Total Electric Utility	\$ 7,866,981,785	\$ 105,150,052	\$ 7,761,831,733			\$ 240,698,266			\$ 238,374,091	\$ (2,324,175)

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule B - Comparison of Present and Proposed Accruals

Xcel Energy
 Comparison of Present and Proposed Accruals
 Gas Utility

FERC Account	Account Description	Plant Balance 1/1/2019	Fully Accrued	Adjusted Plant 1/1/2019	Present		Proposed			Proposed Less Present Accrual
					Annual Rate	Note	Annual Accrual	Annual Rate	Note	
Intangible Plant - Total Company										
303	Computer Software 5 Year	\$ 7,572,815	\$ 3,557,781	\$ 4,015,034	19.30%		\$ 775,096	20.29%	\$ 814,502	\$ 39,406
303	Computer Software 10 Year	-	-	-	10.44%		-	10.00%	-	-
	Total Intangible Plant	7,572,815	3,557,781	4,015,034			775,096		814,502	39,406
Transmission - Total Company										
366	Structures and Improvements	1,130,639	-	1,130,639	1.13%		12,795	1.13%	12,820	25
367	Mains	87,273,519	-	87,273,519	1.31%		1,145,504	1.38%	1,203,290	57,785
369	Measure and Regulating Station	16,488,526	-	16,488,526	2.75%		452,673	2.75%	453,311	639
	Total Transmission	104,892,684	-	104,892,684			1,610,972		1,669,421	58,449
Distribution - MN Only										
375	Structures and Improvements	877,548	-	877,548	2.05%		18,008	2.06%	18,104	96
376	Mains- Metallic	178,497,217	-	178,497,217	1.87%		3,338,629	1.90%	3,391,535	52,905
376	Mains- Plastic	427,133,342	-	427,133,342	2.08%		8,893,772	2.09%	8,947,822	54,050
378	Measure & Regulating- General	11,032,640	-	11,032,640	3.04%		335,388	3.00%	330,983	(4,405)
379	Measure & Regulating- City Gate	1,681,580	-	1,681,580	2.69%		45,267	2.66%	44,745	(523)
380	Services- Metallic	12,325,881	-	12,325,881	1.97%		242,653	1.96%	241,172	(1,481)
380	Services- Plastic	299,659,697	-	299,659,697	2.90%		8,682,080	2.91%	8,728,116	46,036
381	Meters	114,793,374	21,677,881	93,115,493	4.24%		3,946,282	4.30%	4,005,232	58,950
381	Telemetering (Fully Amortized)	36,778	-	36,778	0.00%		-	0.00%	-	-
383	House Regulators (Old)	10,070,258	-	10,070,258	0.00%		-	0.00%	-	-
	Total Distribution - MN only	1,056,108,315	21,677,881	1,034,430,434			25,502,080		25,707,708	205,628
General - Total Company										
390	Structures and Improvements	1,731,100	-	1,731,100	2.28%		39,503	2.27%	39,241	(262)
391	Office Furniture and Equipment	906,378	24,147	882,231	3.77%		33,251	3.78%	33,313	62
391	Network Equipment	164,677	-	164,677	15.56%		25,620	17.58%	28,951	3,331
392	Automobiles	567,455	-	567,455	8.89%		50,469	8.94%	50,747	277
392	Light Trucks	8,336,223	1,473,469	6,862,754	5.97%		409,892	7.38%	506,617	96,725
392	Trailers	2,040,818	286,837	1,753,982	4.64%		81,360	5.63%	98,759	17,398
392	Heavy Trucks	10,563,271	1,255,150	9,308,121	4.46%		415,456	5.22%	486,162	70,706
393	Stores Equipment	10,091	-	10,091	3.79%		382	3.76%	379	(3)
394	Tools, Shop, and Garage Equipment	7,879,601	178,145	7,701,456	5.18%		398,927	5.58%	429,844	30,918
395	Laboratory Equipment	-	-	-	10.00%		-	10.00%	-	-
396	Power Operated Equipment	4,173,577	45,835	4,127,742	5.45%		225,015	5.44%	224,431	(584)
397	Communication Equipment	1,245,947	-	1,245,947	5.89%		73,386	7.47%	93,056	19,670
397	Communication Equipment - Two Way	350,060	-	350,060	9.88%		34,581	9.94%	34,786	205
397	Comm. & Telecomm. Equipment - AES	15,492,768	-	15,492,768	4.81%		745,109	4.76%	737,887	(7,222)
397	Comm. & Telecomm. Equipment - EMS	6,279,377	-	6,279,377	4.40%		276,576	6.66%	418,466	141,891
398	Miscellaneous Equipment	50,705	-	50,705	2.29%		1,159	2.18%	1,103	(55)
	Total General	59,792,049	3,263,583	56,528,466			2,810,686		3,183,743	373,057
	Total Gas Utility	\$ 1,228,365,863	\$ 28,499,245	\$ 1,199,866,617			\$ 30,698,834		\$ 31,375,374	\$ 676,540

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule B - Comparison of Present and Proposed Accruals

Xcel Energy
 Comparison of Present and Proposed Accruals
 Common Utility

FERC Account	Account Description	Plant Balance 1/1/2019	Fully Accrued	Adjusted Plant 1/1/2019	Present			Proposed			Proposed Less Present Accrual
					Annual Rate	Note	Annual Accrual	Annual Rate	Note	Annual Accrual	
Intangible Plant - Total Company											
303	Computer Software 3 Year	\$ 14,770,483	\$ 7,673,530	\$ 7,096,953	33.33%	\$ 2,365,651		35.16%	\$ 2,495,122		\$ 129,471
303	Computer Software 5 Year	206,353,432	53,708,845	152,644,587	21.71%	33,144,999		20.78%	31,726,421		(1,418,578)
303	Computer Software 7 Year	3,013,314	3,013,314	-	14.29%	-		14.29%	-		-
303	Computer Software 10 Year	53,733,037	43,551,532	10,181,505	10.37%	1,055,733		10.11%	1,029,117		(26,615)
303	Computer Software 15 Year	154,723,172	-	154,723,172	6.73%	10,414,489		6.74%	10,430,690		16,201
	Total Intangible Plant	432,593,438	107,947,221	324,646,217		46,980,872			45,681,351		(1,299,520)
General - Total Company											
390	Structures and Improvements	181,758,881	-	181,758,881	2.54%	4,612,809		2.53%	4,597,355		(15,454)
	Structures and Improvements - Leasehold										
390	Improvements	18,216,455	-	18,216,455	6.84%	1,246,172		6.84%	(2) 1,245,264		(909)
391	Office Furniture and Equipment	26,760,512	1,975,979	24,784,532	4.71%	1,166,431		4.75%	1,177,720		11,288
391	Network Equipment	108,603,063	(3,261)	108,606,324	18.57%	20,167,582		20.08%	21,808,483		1,640,901
392	Automobiles	1,427,427	-	1,427,427	9.30%	132,740		9.43%	134,673		1,932
392	Light Trucks	3,770,779	763,134	3,007,645	8.89%	267,474		8.86%	266,455		(1,019)
392	Trailers	1,046,795	-	1,046,795	5.31%	55,549		5.62%	58,879		3,331
392	Heavy Trucks	5,227,727	1,875,865	3,351,863	7.00%	234,622		7.38%	247,379		12,757
393	Stores Equipment	246,162	-	246,162	4.92%	12,116		4.92%	12,113		(3)
394	Tools, Shop, and Garage Equipment	4,930,984	-	4,930,984	6.40%	315,352		6.48%	319,601		4,250
395	Laboratory Equipment	-	-	-	10.00%	-		10.00%	-		-
396	Power Operated Equipment	658,987	-	658,987	5.79%	38,143		5.68%	37,400		(743)
397	Comm. & Telecomm. Equipment	148,850	-	148,850	5.33%	7,941		3.68%	5,479		(2,462)
397	Communication Equipment - Two Way	76,870	-	76,870	9.89%	7,605		10.52%	8,090		485
398	Miscellaneous Equipment	235,608	-	235,608	5.65%	13,318		13.06%	30,761		17,443
	Total General Plant	353,109,099	4,611,717	348,497,382		28,277,855			29,949,653		1,671,798
	Total Common Utility	785,702,537	112,558,938	673,143,599		75,258,727			75,631,004		372,277
	Total All Utilities	\$ 9,881,050,185	\$ 246,208,236	\$ 9,634,841,949		\$ 346,655,826			\$ 345,380,469		\$ (1,275,358)

(1) Currently there is no balance in this account. The Company is forecasting future 10 year software additions in 2020 within Electric Utility. The Company is requests authorization to use the depreciation rate proposed based on the proposed parameters for each account.

(2) Depreciated over lease term.

Northern States Power Company - Minnesota: Transmission, Distribution & General
 Schedule C - Depreciation/Amortization Rate Calculations

Xcel Energy

Summary of Annual Depreciation and Amortization Accruals

Electric Utility

Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted Plant 1/1/2019	Depreciation Reserve 1/1/2019	Est. Future Net Salvage		Unaccrued Balance	Proposed Average Remaining Life (Yrs)	Annual Accrual	Depreciation/Amortization Rate	Reserve Ratio	Approved (1) Average Remaining Life (Yrs)	Change (Yrs)
				%	Amount							
Intangible Plant - Total Company												
303	Computer Software 5 Year	\$ 89,990,706	\$ 39,728,056	0%	\$ -	\$ 50,262,650	2.66	\$ 18,922,812	21.03%	44.15%	2.43	0.23
303	Computer Software 10 Year	-	-	0%	-	-	0.00	-	10.00%	0.00%	-	0.00 (2)
	Total Intangible Plant	89,990,706	39,728,056		-	50,262,650		18,922,812				
Transmission - Total Company												
352	Structures and Improvements	116,971,979	19,445,180	-5%	(5,848,599)	103,375,398	58.37	1,771,036	1.51%	16.62%	58.27	0.10
353	Station Equipment	1,252,129,553	301,121,136	-15%	(187,819,433)	1,138,827,849	43.85	25,970,156	2.07%	24.05%	44.20	-0.35
354	Towers and Fixtures	118,142,295	70,399,637	-35%	(41,349,803)	89,092,462	40.94	2,176,067	1.84%	59.59%	41.87	-0.93
355	Poles and Fixtures	1,399,709,340	233,729,556	-50%	(699,854,670)	1,865,834,454	54.69	34,117,189	2.44%	16.70%	55.37	-0.68
356	Overhead Conductors and Devices	593,553,686	97,702,553	-35%	(207,743,790)	703,594,924	58.08	12,114,063	2.04%	16.46%	57.99	0.09
357	Underground Conduit	28,941,147	4,452,125	0%	-	24,489,022	61.45	398,536	1.38%	15.38%	62.36	-0.91
358	Underground Conductor and Devices	37,316,110	8,171,146	-5%	(1,865,805)	31,010,769	39.34	788,208	2.11%	21.90%	40.24	-0.90
	Total Transmission	3,546,764,109	735,021,332		(1,144,482,101)	3,956,224,878		77,335,254				
Distribution - MN Only												
361	Structures and Improvements	47,795,973	15,251,183	-30%	(14,338,792)	46,883,582	47.17	993,833	2.08%	31.91%	47.17	0.01
362	Station Equipment	579,246,424	211,096,689	-25%	(144,811,606)	512,961,341	38.33	13,384,360	2.31%	36.44%	38.71	-0.39
364	Poles, Towers, and Fixtures	385,726,616	216,941,569	-120%	(462,871,939)	631,656,987	35.03	18,031,210	4.67%	56.24%	34.77	0.27
365	Overhead Conductors and Devices	421,279,855	113,438,122	-25%	(105,319,964)	413,161,697	30.63	13,490,880	3.20%	26.93%	30.60	0.02
366	Underground Conduit	284,795,423	87,524,746	-20%	(56,959,085)	254,229,761	41.57	6,115,991	2.15%	30.73%	42.00	-0.43
367	Underground Conductor and Devices	1,024,305,666	299,404,535	-10%	(102,430,567)	827,331,698	36.01	22,973,075	2.24%	29.23%	36.14	-0.13
368	Line Transformers	393,795,872	174,121,697	-5%	(19,689,794)	239,363,699	18.93	12,646,400	3.21%	44.22%	18.49	0.44
368	Line Capacitors	16,261,596	9,288,125	-7%	(1,138,312)	8,111,783	12.62	642,912	3.95%	57.12%	12.90	-0.28
369	Overhead Services	73,765,158	58,580,803	-85%	(62,700,384)	77,884,739	24.24	3,213,166	4.36%	79.42%	24.78	-0.54
369	Underground Services	201,843,141	91,173,886	-5%	(10,092,157)	120,761,412	24.97	4,835,611	2.40%	45.17%	24.96	0.01
370	Meters	63,037,013	37,050,068	-5%	(3,151,851)	29,138,796	8.28	3,520,096	5.58%	58.78%	8.38	-0.10
373	Street Lighting and Signal Systems	66,653,388	13,125,663	-40%	(26,661,355)	80,189,081	22.56	3,553,759	5.33%	19.69%	22.62	-0.05
	Total Distribution - MN only	3,558,506,124	1,326,997,086		(1,010,165,804)	3,241,674,843		103,401,293				
General - Total Company												
390	Structures and Improvements	73,643,342	25,161,894	-20%	(14,728,668)	63,210,116	37.92	1,667,038	2.26%	34.17%	36.62	1.30
	Structures and Improvements - Leasehold											
390	Improvements	1,068,418	44,258	0%	-	1,024,160	9.18	111,528	10.44%	4.14%	-	9.18
391	Office Furniture and Equipment	30,309,543	17,203,169	0%	-	13,106,374	9.23	1,420,141	4.69%	56.76%	9.37	-0.14
391	Network Equipment	34,140,160	18,679,278	0%	-	15,460,882	2.97	5,207,946	15.25%	54.71%	3.45	-0.48
392	Automobiles	5,683,523	714,211	5%	284,176	4,685,136	8.44	554,873	9.76%	12.57%	9.04	-0.59
392	Light Trucks	27,293,789	12,585,513	10%	2,729,379	11,978,898	5.03	2,382,212	8.73%	46.11%	4.40	0.63
392	Trailers	19,671,558	7,023,850	20%	3,934,312	8,713,397	6.94	1,255,620	6.38%	35.71%	7.27	-0.33
392	Heavy Trucks	108,058,327	43,933,662	15%	16,208,749	47,915,916	6.63	7,225,139	6.69%	40.66%	7.20	-0.57
393	Stores Equipment	1,624,278	913,425	0%	-	710,853	9.72	73,102	4.50%	56.24%	10.68	-0.95
394	Tools, Shop, and Garage Equipment	95,685,385	41,550,248	0%	-	54,135,137	8.87	6,099,792	6.37%	43.42%	9.17	-0.29
395	Laboratory Equipment	2,957,784	1,544,998	0%	-	1,412,786	4.82	293,096	9.91%	52.23%	5.21	-0.39
396	Power Operated Equipment	50,759,545	24,305,693	15%	7,613,932	18,839,920	6.43	2,930,202	5.77%	47.88%	6.92	-0.49
397	General Communication Equipment	12,273,836	8,051,342	0%	-	4,222,493	3.64	1,159,492	9.45%	65.60%	3.69	-0.05
397	Communication Equipment - Two Way	48,652,448	7,933,636	0%	-	40,718,812	8.28	4,916,468	10.11%	16.31%	8.89	-0.61
397	Comm. & Telecomm. Equipment - AES	6,563,711	4,234,319	0%	-	2,329,392	5.90	395,011	6.02%	64.51%	6.42	-0.52
397	Comm. & Telecomm. Equipment - EMS	44,906,377	14,513,684	0%	-	30,392,693	10.79	2,816,137	6.27%	32.32%	12.12	-1.33
398	Miscellaneous Equipment	3,278,772	2,369,461	0%	-	909,310	4.39	206,935	6.31%	72.27%	5.21	-0.82
	Total General	566,570,794	230,762,640		16,041,879	319,766,275		38,714,733				
	Total Electric Utility	\$ 7,761,831,733	\$ 2,332,509,113		\$ (2,138,606,026)	\$ 7,567,928,646		\$ 238,374,091				

Northern States Power Company - Minnesota: Transmission, Distribution & General
 Schedule C - Depreciation/Amortization Rate Calculations

Xcel Energy

Summary of Annual Depreciation and Amortization Accruals

Gas Utility

Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted Plant 1/1/2019	Depreciation Reserve 1/1/2019	Est. Future Net Salvage		Unaccrued Balance	Proposed Average Remaining Life (Yrs)	Annual Accrual	Depreciation/Amortization Rate	Reserve Ratio	Approved (1) Average Remaining Life (Yrs)	Change (Yrs)
				%	Amount							
Intangible Plant - Total Company												
303	Computer Software 5 Year	\$ 4,015,034	\$ 1,475,863	0%	\$ -	\$ 2,539,171	3.12	\$ 814,502	20.29%	36.76%	3.32	-0.20
303	Computer Software 10 Year	-	-	0%	-	-	0.00	-	10.00%	0.00%	5.50	-5.50
	Total Intangible Plant	4,015,034	1,475,863		-	2,539,171		814,502				
Transmission - Total Company												
366	Structures and Improvements	1,130,639	660,827	-5%	(56,532)	526,344	41.06	12,820	1.13%	58.45%	41.98	-0.92
367	Mains	87,273,519	25,090,641	-15%	(13,091,028)	75,273,906	62.56	1,203,290	1.38%	28.75%	60.00	2.56
369	Measure and Regulating Station	16,488,526	7,173,403	-30%	(4,946,558)	14,261,681	31.46	453,311	2.75%	43.51%	31.85	-0.39
	Total Transmission	104,892,684	32,924,870		(18,094,118)	90,061,931		1,669,421				
Distribution - MN Only												
375	Structures and Improvements	877,548	110,963	-5%	(43,877)	810,463	44.77	18,104	2.06%	12.64%	44.79	-0.02
376	Mains- Metallic	178,497,217	51,244,784	-25%	(44,624,304)	171,876,738	50.68	3,391,535	1.90%	28.71%	49.52	1.16
376	Mains- Plastic	427,133,342	148,888,447	-20%	(85,426,668)	363,671,563	40.64	8,947,822	2.09%	34.86%	40.73	-0.09
378	Measure & Regulating- General	11,032,640	4,278,663	-25%	(2,758,160)	9,512,137	28.74	330,983	3.00%	38.78%	29.27	-0.53
379	Measure & Regulating- City Gate	1,681,580	353,028	-5%	(84,079)	1,412,631	31.57	44,745	2.66%	20.99%	32.13	-0.56
380	Services- Metallic	12,325,881	11,789,328	-40%	(4,930,352)	5,466,905	22.67	241,172	1.96%	95.65%	23.56	-0.89
380	Services- Plastic	299,659,697	156,891,574	-25%	(74,914,924)	217,683,047	24.94	8,728,116	2.91%	52.36%	24.93	0.01
381	Meters	93,115,493	53,507,335	-5%	(4,655,775)	44,263,932	11.05	4,005,232	4.30%	57.46%	10.46	0.59
381	Telemetering (Fully Amortized)	36,778	36,778	0%	-	-	0.00	-	0.00%	100.00%	-	0.00
383	House Regulators (Old)	10,070,258	10,674,474	-1%	(100,703)	(503,513)	0.00	-	0.00%	106.00%	-	0.00
	Total Distribution - MN only	1,034,430,434	437,775,373		(217,538,843)	814,193,903		25,707,708				
General - Total Company												
390	Structures and Improvements	1,731,100	167,670	-14%	(242,354)	1,805,784	46.02	39,241	2.27%	9.69%	46.68	-0.67
391	Office Furniture and Equipment	882,231	521,791	0%	-	360,440	10.82	33,313	3.78%	59.14%	11.52	-0.70
391	Network Equipment	164,677	50,008	0%	-	114,668	3.96	28,951	17.58%	30.37%	4.58	-0.62
392	Automobiles	567,455	164,453	5%	28,373	374,629	7.38	50,747	8.94%	28.98%	8.38	-1.00
392	Light Trucks	6,862,754	3,251,458	10%	686,275	2,925,020	5.77	506,617	7.38%	47.38%	5.34	0.44
392	Trailers	1,753,982	653,493	20%	350,796	749,693	7.59	98,759	5.63%	37.26%	6.50	1.09
392	Heavy Trucks	9,308,121	4,900,937	15%	1,396,218	3,010,966	6.19	486,162	5.22%	52.65%	6.18	0.01
393	Stores Equipment	10,091	5,351	0%	-	4,739	12.50	379	3.76%	53.03%	13.50	-1.00
394	Tools, Shop, and Garage Equipment	7,701,456	3,387,314	0%	-	4,314,142	10.04	429,844	5.58%	43.98%	9.87	0.16
395	Laboratory Equipment	-	-	0%	-	-	0.00	-	10.00%	0.00%	-	0.00
396	Power Operated Equipment	4,127,742	1,645,487	15%	619,161	1,863,093	8.30	224,431	5.44%	39.86%	8.61	-0.31
397	Communication Equipment	1,245,947	1,037,229	0%	-	208,719	2.24	93,056	7.47%	83.25%	3.43	-1.18
397	Communication Equipment - Two Way	350,060	74,434	0%	-	275,626	7.92	34,786	9.94%	21.26%	8.96	-1.04
397	Comm. & Telecomm. Equipment - AES	15,492,768	8,835,269	0%	-	6,657,500	9.02	737,887	4.76%	57.03%	10.02	-1.00
397	Comm. & Telecomm. Equipment - EMS	6,279,377	505,448	0%	-	5,773,930	13.80	418,466	6.66%	8.05%	9.63	4.17
398	Miscellaneous Equipment	50,705	47,299	0%	-	3,406	3.09	1,103	2.18%	93.28%	4.09	-1.00
	Total General	56,528,466	25,247,641		2,838,470	28,442,355		3,183,743				
	Total Gas Utility	\$ 1,199,866,617	\$ 497,423,747		\$ (232,794,491)	\$ 935,237,360		\$ 31,375,374				

Northern States Power Company - Minnesota: Transmission, Distribution & General
 Schedule C - Depreciation/Amortization Rate Calculations

Xcel Energy

Summary of Annual Depreciation and Amortization Accruals

Common Utility

Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted Plant 1/1/2019	Depreciation Reserve 1/1/2019	Est. Future Net Salvage		Unaccrued Balance	Proposed Average Remaining Life (Yrs)	Annual Accrual	Depreciation/Amortization Rate	Reserve Ratio	Approved (1) Average Remaining Life (Yrs)	Change (Yrs)
				%	Amount							
Intangible Plant - Total Company												
303	Computer Software 3 Year	\$ 7,096,953	\$ 859,147	0%	\$ -	\$ 6,237,805	2.50	\$ 2,495,122	35.16%	12.11%	-	2.50
303	Computer Software 5 Year	152,644,587	74,445,303	0%	-	78,199,284	2.46	31,726,421	20.78%	48.77%	2.77	-0.31
303	Computer Software 7 Year	-	-	0%	-	-	0.00	-	14.29%	0.00%	-	0.00
303	Computer Software 10 Year	10,181,505	5,922,980	0%	-	4,258,525	4.14	1,029,117	10.11%	58.17%	5.14	-1.00
303	Computer Software 15 year	154,723,172	19,532,135	0%	-	135,191,037	12.96	10,430,690	6.74%	12.62%	13.88	-0.92
	Total Intangible Plant	324,646,217	100,759,565		-	223,886,652		45,681,351				
General - Total Company												
390	Structures and Improvements	181,758,881	29,153,260	-25%	(45,439,720)	198,045,341	43.08	4,597,355	2.53%	16.04%	42.82	0.26
	Structures and Improvements - Leasehold											
390	Improvements	18,216,455	2,575,984	0%	-	15,640,471	12.56	1,245,264	6.84%	14.14%	13.55	-0.99
391	Office Furniture and Equipment	24,784,532	12,045,813	0%	-	12,738,719	10.82	1,177,720	4.75%	48.60%	11.36	-0.54
391	Network Equipment	108,606,324	55,897,716	0%	-	52,708,608	2.42	21,808,483	20.08%	51.47%	2.69	-0.27
392	Automobiles	1,427,427	503,383	5%	71,371	852,673	6.33	134,673	9.43%	35.27%	6.93	-0.60
392	Light Trucks	3,007,645	1,299,247	10%	300,764	1,407,633	5.28	266,455	8.86%	43.20%	5.00	0.28
392	Trailers	1,046,795	681,109	20%	209,359	156,327	2.66	58,879	5.62%	65.07%	3.20	-0.54
392	Heavy Trucks	3,351,863	1,211,843	15%	502,779	1,637,240	6.62	247,379	7.38%	36.15%	5.60	1.02
393	Stores Equipment	246,162	68,518	0%	-	177,644	14.67	12,113	4.92%	27.83%	15.67	-1.00
394	Tools, Shop, and Garage Equipment	4,930,984	2,028,991	0%	-	2,901,993	9.08	319,601	6.48%	41.15%	9.37	-0.29
395	Laboratory Equipment	-	1,473	0%	-	(1,473)	0.00	-	10.00%	0.00%	-	0.00
396	Power Operated Equipment	658,987	388,106	15%	98,848	172,033	4.60	37,400	5.68%	58.89%	5.49	-0.89
397	Comm. & Telecomm. Equipment	148,850	127,012	0%	-	21,837	3.99	5,479	3.68%	85.33%	1.43	2.55
397	Communication Equipment - Two Way	76,870	16,197	0%	-	60,673	7.50	8,090	10.52%	21.07%	8.50	-1.00
398	Miscellaneous Equipment	235,608	122,817	0%	-	112,792	3.67	30,761	13.06%	52.13%	6.89	-3.23
	Total General	348,497,382	106,121,469		(44,256,598)	286,632,511		29,949,653				
	Total Common Utility	\$ 673,143,599	\$ 206,881,034		\$ (44,256,598)	\$ 510,519,163		\$ 75,631,004				
	Total - All Utilities	\$ 9,634,841,949	\$ 3,036,813,895		\$ (2,415,657,115)	\$ 9,013,685,169		\$ 345,380,469				

(1) Average remaining life approved in Docket No. E,G002/D-18-523

(2) Currently there is no balance in this account. The Company is forecasting future 10 year software additions in 2020 within Electric Utility. The Company is requests authorization to use the depreciation rate proposed based on the proposed parameters for each account.

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule D - 2018 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
ELECTRIC INTANGIBLE PLANT						
302 Franchise and Consents	\$ 248,666,690	\$ 1,614,699	\$ -	\$ -	\$ -	\$ 250,281,390
303 Computer Software 3 Year	201,839	-	-	-	-	201,839
303 Computer Software 5 Year	112,077,383	36,003,167	(9,453,519)	-	-	138,627,032
Electric Intangible Plant Total	\$ 360,945,912	\$ 37,617,867	\$ (9,453,519)	\$ -	\$ -	\$ 389,110,261
ELECTRIC TRANSMISSION PLANT						
350 Land - Fee	\$ 32,571,811	\$ 1,082,935	\$ (10,132,064)	\$ (612,169)	\$ -	\$ 22,910,512
350 Land - Other	129,601,916	2,381,426	-	496,838	-	132,480,180
352 Structures and Improvements	106,998,283	10,288,417	(165,875)	(148,846)	-	116,971,979
353 Station Equipment	1,215,136,223	42,788,001	(5,643,840)	(150,831)	-	1,252,129,553
354 Towers and Fixtures	118,435,290	(167,047)	(125,948)	-	-	118,142,295
355 Poles and Fixtures	1,381,960,426	18,828,148	(1,073,328)	(5,906)	-	1,399,709,340
356 Overhead Conductors and Devices	541,316,313	51,662,748	567,196	7,430	-	593,553,686
357 Underground Conduit	28,976,307	12,045	(47,205)	-	-	28,941,147
358 Underground Conductor and Devices	37,226,577	89,649	(117)	-	-	37,316,110
Electric Transmission Plant Total	\$ 3,592,223,145	\$ 126,966,322	\$ (16,621,182)	\$ (413,484)	\$ -	\$ 3,702,154,801
ELECTRIC DISTRIBUTION PLANT (MN ONLY)						
360 Land - Fee	\$ 14,722,007	\$ -	\$ (7,119)	\$ 128,440	\$ -	\$ 14,843,327
360 Land - Other	48,581	-	-	-	-	48,581
361 Structures and Improvements	45,687,651	2,203,454	(341,583)	246,450	-	47,795,973
362 Station Equipment	571,392,668	12,325,994	(4,623,135)	150,898	-	579,246,424
364 Poles, Towers, and Fixtures	359,544,631	27,214,065	(1,039,837)	7,758	-	385,726,616
365 Overhead Conductors and Devices	401,945,017	23,439,467	(4,104,629)	-	-	421,279,855
366 Underground Conduit	276,029,570	8,973,109	(207,257)	-	-	284,795,423
367 Underground Conductor and Devices	984,454,684	43,527,052	(3,676,070)	-	-	1,024,305,666
368 Line Transformers	376,030,309	27,566,344	(9,800,780)	-	-	393,795,872
368 Line Capacitors	19,702,728	714,539	(86,372)	-	-	20,330,895
369 Overhead Services	73,651,722	333,999	(220,563)	-	-	73,765,158
369 Underground Services	192,888,440	9,115,739	(161,038)	-	-	201,843,141
370 Meters	94,183,884	5,310,294	(6,699,438)	-	-	92,794,740
373 Street Lighting and Signal Systems	63,701,114	3,402,129	(449,855)	-	-	66,653,388
Electric Distribution Plant Total (MN Only)	\$ 3,473,983,005	\$ 164,126,185	\$ (31,417,677)	\$ 533,546	\$ -	\$ 3,607,225,059

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule D - 2018 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
ELECTRIC GENERAL PLANT						
389 Land - Fee	\$ 4,483,437	\$ -	\$ -	\$ -	\$ -	\$ 4,483,437
389 Land - Other	665	-	-	-	-	665
390 Structures and Improvements	65,151,352	7,392,710	(107,445)	1,206,726	-	73,643,342
390 Structures and Improvements - Leasehold Improvements	35,652	1,032,766	-	-	-	1,068,418
391 Office Furniture and Equipment	27,976,279	2,333,263	-	-	-	30,309,543
391 Network Equipment	37,857,767	2,184,414	(5,902,021)	-	-	34,140,160
392 Automobiles	4,232,129	1,451,394	-	-	-	5,683,523
392 Light Trucks	29,568,523	4,654,320	(64,457)	-	-	34,158,386
392 Trailers	19,169,520	1,719,412	(151,940)	-	-	20,736,992
392 Heavy Trucks	110,703,443	5,454,952	(2,154,591)	-	-	114,003,804
393 Stores Equipment	1,631,738	-	-	-	-	1,631,738
394 Tools, Shop, and Garage Equipment	89,901,364	8,730,298	(45,193)	-	-	98,586,469
395 Laboratory Equipment	2,997,571	178,132	(31,275)	-	-	3,144,428
396 Power Operated Equipment	46,104,118	4,655,427	-	-	-	50,759,545
397 General Communication Equipment	16,860,086	685,722	(172,388)	1,281	-	17,374,702
397 Communication Equipment - Two Way	24,546,091	24,106,357	-	-	-	48,652,448
397 Comm. & Telecomm. Equipment - AES	7,095,870	-	-	-	-	7,095,870
397 Comm. & Telecomm. Equipment - EMS	53,852,877	(8,946,501)	-	-	-	44,906,377
398 Miscellaneous Equipment	3,336,680	30,302	(5,230)	-	-	3,361,752
Electric General Plant Total	\$ 545,505,161	\$ 55,662,967	\$ (8,634,539)	\$ 1,208,007	\$ -	\$ 593,741,596
TOTAL ELECTRIC UTILITY	\$ 7,972,657,223	\$ 384,373,341	\$ (66,126,917)	\$ 1,328,068	\$ -	\$ 8,292,231,716
GAS INTANGIBLE PLANT						
302 Franchise and Consents	\$ 56,567	\$ -	\$ -	\$ -	\$ -	\$ 56,567
303 Computer Software 5 Year	6,205,284	1,472,242	(338,985)	234,274	-	7,572,815
303 Computer Software 10 Year	234,274	-	-	(234,274)	-	-
Gas Intangible Plant Total	\$ 6,496,125	\$ 1,472,242	\$ (338,985)	\$ -	\$ -	\$ 7,629,381
GAS TRANSMISSION PLANT (MN Only)						
365 Land - Fee	\$ 629,061	\$ -	\$ -	\$ -	\$ -	\$ 629,061
365 Land - Other	878,103	-	-	-	-	878,103
366 Structures and Improvements	1,130,639	-	-	-	-	1,130,639
367 Mains	67,716,310	19,694,928	(137,719)	-	-	87,273,519
369 Measure and Regulating Station	16,008,139	589,462	(109,075)	-	-	16,488,526
Gas Transmission Plant Total (MN Only)	\$ 86,362,251	\$ 20,284,390	\$ (246,794)	\$ -	\$ -	\$ 106,399,847

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule D - 2018 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
GAS DISTRIBUTION PLANT (MN ONLY)						
374 Land - Fee	\$ 369,420	\$ -	\$ -	\$ -	\$ -	\$ 369,420
374 Land - Other	77,735	-	-	-	-	77,735
375 Structures and Improvements	727,864	149,684	-	-	-	877,548
376 Mains- Metallic	153,035,239	25,707,001	(245,023)	-	-	178,497,217
376 Mains- Plastic	404,259,564	23,225,496	(351,718)	-	-	427,133,342 (1)
378 Measure & Regulating- General	11,064,064	19,003	(50,427)	-	-	11,032,640
379 Measure & Regulating- City Gate	1,669,986	11,594	-	-	-	1,681,580
380 Services- Metallic	12,531,132	(196,251)	(9,000)	-	-	12,325,881
380 Services- Plastic	283,028,585	16,702,373	(71,262)	-	-	299,659,697
381 Meters	109,365,599	8,242,922	(2,815,147)	-	-	114,793,374
381 Telemetry (Fully Amortized)	36,778	-	-	-	-	36,778
383 House Regulators	10,070,258	-	-	-	-	10,070,258
Gas Distribution Plant Total (MN Only)	\$ 986,236,226	\$ 73,861,820	\$ (3,542,576)	\$ -	\$ -	\$ 1,056,555,470
GAS GENERAL PLANT						
389 Land - Fee	\$ 160,121	\$ -	\$ -	\$ -	\$ -	\$ 160,121
389 Land - Other	-	-	-	-	-	-
390 Structures and Improvements	1,709,742	41,353	-	(19,995)	-	1,731,100
391 Office Furniture and Equipment	906,378	-	-	-	-	906,378
391 Network Equipment	124,275	40,401	-	-	-	164,677
392 Automobiles	567,455	-	-	-	-	567,455
392 Light Trucks	6,807,781	1,528,442	-	-	-	8,336,223
392 Trailers	1,589,651	451,167	-	-	-	2,040,818
392 Heavy Trucks	9,478,425	1,084,847	-	-	-	10,563,271
393 Stores Equipment	10,091	-	-	-	-	10,091
394 Tools, Shop, and Garage Equipment	6,573,043	1,327,784	(21,225)	-	-	7,879,601
395 Laboratory Equipment	-	-	-	-	-	-
396 Power Operated Equipment	3,537,407	636,170	-	-	-	4,173,577
397 Communication Equipment	1,291,231	(45,284)	-	-	-	1,245,947
397 Communication Equipment - Two Way	298,834	51,226	-	-	-	350,060
397 Comm. & Telecomm. Equipment - AES	15,492,768	-	-	-	-	15,492,768
397 Comm. & Telecomm. Equipment - EMS	762,714	5,523,463	(6,799)	-	-	6,279,377
398 Miscellaneous Equipment	50,705	-	-	-	-	50,705
Gas General Plant Total	\$ 49,360,621	\$ 10,639,569	\$ (28,025)	\$ (19,995)	\$ -	\$ 59,952,171
TOTAL GAS UTILITY	\$ 1,128,455,223	\$ 106,258,021	\$ (4,156,380)	\$ (19,995)	\$ -	\$ 1,230,536,869

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule D - 2018 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
COMMON INTANGIBLE PLANT						
301 Intangible Organization Costs	\$ 100,608	\$ -	\$ -	\$ -	\$ -	\$ 100,608
302 Franchise and Consents	-	-	-	-	-	-
303 Computer Software 3 Year	7,673,530	7,096,953	-	-	-	14,770,483
303 Computer Software 5 Year	183,611,097	38,871,710	(16,129,376)	-	-	206,353,432
303 Computer Software 7 Year	21,806,222	-	(18,792,908)	-	-	3,013,314
303 Computer Software 10 Year	10,465,718	-	43,267,319	-	-	53,733,037 (2)
303 Computer Software 15 year	146,490,743	8,232,429	-	-	-	154,723,172
Common Intangible Plant Total	\$ 370,147,918	\$ 54,201,092	\$ 8,345,036	\$ -	\$ -	\$ 432,694,045
COMMON GENERAL PLANT						
389 Land - Fee	\$ 6,191,336	\$ -	\$ -	\$ -	\$ -	\$ 6,191,336
389 Land - Other	5,572	-	-	-	-	5,572
390 Structures and Improvements	162,153,641	19,629,703	(44,458)	19,995	-	181,758,881
390 Structures and Improvements - Leasehold Improvements	18,086,824	129,631	-	-	-	18,216,455
391 Office Furniture and Equipment	25,831,314	1,256,499	(327,301)	-	-	26,760,512
391 Network Equipment	110,539,100	14,963,019	(16,899,056)	-	-	108,603,063
392 Automobiles	1,268,574	158,853	-	-	-	1,427,427
392 Light Trucks	3,442,079	328,700	-	-	-	3,770,779
392 Trailers	1,051,568	51,457	(56,230)	-	-	1,046,795
392 Heavy Trucks	4,724,931	502,796	-	-	-	5,227,727
393 Stores Equipment	246,162	-	-	-	-	246,162
394 Tools, Shop, and Garage Equipment	4,400,251	552,023	(21,290)	-	-	4,930,984
395 Laboratory Equipment	-	-	-	-	-	-
396 Power Operated Equipment	673,676	-	(14,690)	-	-	658,987
397 Comm. & Telecomm. Equipment	715,864	-	(567,014)	-	-	148,850
397 Communication Equipment - Two Way	76,870	-	-	-	-	76,870
398 Miscellaneous Equipment	456,153	-	(220,544)	-	-	235,608
Common General Plant Total	\$ 339,863,914	\$ 37,572,680	\$ (18,150,582)	\$ 19,995	\$ -	\$ 359,306,007
TOTAL COMMON UTILITY	\$ 710,011,832	\$ 91,773,772	\$ (9,805,547)	\$ 19,995	\$ -	\$ 792,000,053
TOTAL - ALL UTILITIES	\$ 9,811,124,279	\$ 582,405,134	\$ (80,088,844)	\$ 1,328,068	\$ -	\$ 10,314,768,638

(1) Mains - Plastic balance excludes gas surcharge of \$4,991,361.

(2) Customer Resource System Software was originally retired in October 2017. The asset was fully depreciated at that time but was still in use. This was detected in December 2018 and the Company unretired the asset. The net book value continues to be zero.

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule E - 2018 Reserve Rollforward

Account Description	Beginning Balance (1)	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
ELECTRIC INTANGIBLE PLANT							
302 Franchise and Consents	\$ 66,458,747	\$ 12,713,393	\$ -	\$ -	\$ -	\$ -	\$ 79,172,140
303 Computer Software 3 Year	201,839	-	-	-	-	-	201,839
303 Computer Software 5 Year	80,717,298	17,100,602	-	(9,453,519)	-	-	88,364,381
Electric Intangible Plant Total	\$ 147,377,884	\$ 29,813,995	\$ -	\$ (9,453,519)	\$ -	\$ -	\$ 167,738,360
ELECTRIC TRANSMISSION PLANT							
352 Structures and Improvements	\$ 17,920,169	\$ 1,653,148	\$ -	\$ (165,875)	\$ (22,588)	\$ 60,326	\$ 19,445,180
353 Station Equipment	283,235,747	25,395,413	13,933	(5,643,840)	(1,797,507)	(82,610)	301,121,136
354 Towers and Fixtures	68,378,458	2,188,940	3,367	(125,948)	(45,181)	-	70,399,637
355 Poles and Fixtures	203,150,849	33,547,097	78,073	(1,073,328)	(1,966,899)	(6,235)	233,729,556
356 Overhead Conductors and Devices	87,081,680	11,451,947	219,794	567,196	(1,625,433)	7,369	97,702,553
357 Underground Conduit	4,108,064	399,660	-	(47,205)	(8,393)	-	4,452,125
358 Underground Conductor and Devices	7,380,879	790,383	-	(117)	-	-	8,171,146
Electric Transmission Plant Total	\$ 671,255,846	\$ 75,426,589	\$ 315,166	\$ (6,489,118)	\$ (5,466,000)	\$ (21,150)	\$ 735,021,332
ELECTRIC DISTRIBUTION PLANT (MN ONLY)							
361 Structures and Improvements	\$ 14,914,436	\$ 965,498	\$ 2	\$ (341,583)	\$ (341,280)	\$ 54,109	\$ 15,251,183
362 Station Equipment	204,319,926	13,654,177	33,782	(4,623,135)	(2,282,824)	(5,237)	211,096,689
364 Poles, Towers, and Fixtures	203,688,040	17,315,862	703,254	(1,039,837)	(3,953,446)	227,697	216,941,569
365 Overhead Conductors and Devices	107,020,532	13,097,387	562,689	(4,104,629)	(3,148,651)	10,794	113,438,122
366 Underground Conduit	82,491,309	5,988,992	44,687	(207,257)	(792,840)	(146)	87,524,746
367 Underground Conductor and Devices	281,246,167	22,564,609	189,587	(3,676,070)	(919,679)	(79)	299,404,535
368 Line Transformers	171,626,941	12,299,994	44,289	(9,800,780)	(48,746)	-	174,121,697
368 Line Capacitors	12,614,216	834,827	1,918	(86,372)	(7,164)	-	13,357,424
369 Overhead Services	55,835,664	3,273,309	7,252	(220,563)	(531,950)	217,091	58,580,803
369 Underground Services	86,942,398	4,492,756	7,757	(161,038)	(107,986)	-	91,173,887
370 Meters	67,097,312	6,391,352	18,569	(6,699,438)	-	-	66,807,795
373 Street Lighting and Signal Systems	11,443,699	3,137,214	229,173	(449,855)	(1,234,628)	60	13,125,663
Electric Distribution Plant Total (MN Only)	\$ 1,299,240,638	\$ 104,015,976	\$ 1,842,960	\$ (31,410,558)	\$ (13,369,193)	\$ 504,289	\$ 1,360,824,112

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule E - 2018 Reserve Rollforward

Account Description	Beginning Balance (1)	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
ELECTRIC GENERAL PLANT							
390 Structures and Improvements	\$ 23,991,669	\$ 1,505,148	\$ -	\$ (107,445)	\$ (209)	\$ (227,268)	\$ 25,161,894
390 Structures and Improvements - Leasehold Improvements	35,652	8,606	-	-	-	-	44,258
391 Office Furniture and Equipment	16,121,830	1,085,885	-	-	(4,547)	-	17,203,169
391 Network Equipment	19,364,418	5,216,881	-	(5,902,021)	-	-	18,679,278
392 Automobiles	305,727	406,014	2,469	-	-	-	714,211
392 Light Trucks	17,755,088	1,719,594	39,884	(64,457)	-	-	19,450,109
392 Trailers	6,928,896	1,167,815	144,513	(151,940)	-	-	8,089,283
392 Heavy Trucks	44,706,115	6,549,955	777,659	(2,154,591)	-	-	49,879,139
393 Stores Equipment	845,824	75,061	-	-	-	-	920,885
394 Tools, Shop, and Garage Equipment	39,019,687	5,475,826	1,012	(45,193)	(1)	-	44,451,332
395 Laboratory Equipment	1,508,435	254,481	-	(31,275)	-	-	1,731,642
396 Power Operated Equipment	20,098,047	3,200,538	1,007,108	-	-	-	24,305,693
397 General Communication Equipment	12,411,542	912,982	-	(172,388)	-	72	13,152,208
397 Communication Equipment - Two Way	2,415,588	5,539,707	-	-	(21,659)	-	7,933,636
397 Comm. & Telecomm. Equipment - AES	4,354,099	412,379	-	-	-	-	4,766,478
397 Comm. & Telecomm. Equipment - EMS	13,266,746	1,250,524	-	-	(3,586)	-	14,513,683
398 Miscellaneous Equipment	2,346,547	111,125	-	(5,230)	-	-	2,452,442
Electric General Plant Total	\$ 225,475,910	\$ 34,892,522	\$ 1,972,645	\$ (8,634,539)	\$ (30,002)	\$ (227,196)	\$ 253,449,340
TOTAL ELECTRIC UTILITY	\$ 2,343,350,278	\$ 244,149,081	\$ 4,130,771	\$ (55,987,734)	\$ (18,865,195)	\$ 255,944	\$ 2,517,033,145
GAS INTANGIBLE PLANT							
302 Franchise and Consents	\$ 18,181	\$ 2,828	\$ -	\$ -	\$ -	\$ -	\$ 21,010
303 Computer Software 5 Year	4,577,038	672,973	-	(338,985)	122,617	-	5,033,643
303 Computer Software 10 Year	99,754	22,863	-	-	(122,617)	-	-
Gas Intangible Plant Total	\$ 4,694,974	\$ 698,665	\$ -	\$ (338,985)	\$ -	\$ -	\$ 5,054,653
GAS TRANSMISSION PLANT							
366 Structures and Improvements	\$ 650,099	\$ 10,728	\$ -	\$ -	\$ -	\$ -	\$ 660,827
367 Mains	24,548,732	1,024,934	-	(137,719)	(345,306)	-	25,090,641
369 Measure and Regulating Station	6,811,368	415,704	-	(51,606)	(2,063)	-	7,173,403
Gas Transmission Plant Total	\$ 32,010,199	\$ 1,451,366	\$ -	\$ (189,326)	\$ (347,369)	\$ -	\$ 32,924,870

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule E - 2018 Reserve Rollforward

Account Description	Beginning Balance (1)	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
GAS DISTRIBUTION PLANT (MN ONLY)							
375 Structures and Improvements	\$ 95,326	\$ 15,636	\$ -	\$ -	\$ -	\$ -	\$ 110,963
376 Mains- Metallic	49,548,095	2,902,020	2,154	(245,023)	(962,461)	-	51,244,784
376 Mains- Plastic	142,242,692	8,477,506	29	(351,718)	(1,480,062)	-	148,888,447 (2)
378 Measure & Regulating- General	3,986,838	350,932	-	(50,427)	(8,680)	-	4,278,663
379 Measure & Regulating- City Gate	308,979	44,326	-	-	(277)	-	353,028
380 Services- Metallic	11,731,923	256,562	-	(9,000)	(190,157)	-	11,789,328
380 Services- Plastic	149,385,922	8,163,864	-	(71,262)	(586,950)	-	156,891,574
381 Meters	73,388,715	4,572,828	38,820	(2,815,147)	-	-	75,185,217
381 Telemetering (Fully Amortized)	36,778	-	-	-	-	-	36,778
383 House Regulators (Old)	10,674,474	-	-	-	-	-	10,674,474
Gas Distribution Plant Total (MN Only)	\$ 441,399,741	\$ 24,783,674	\$ 41,003	\$ (3,542,576)	\$ (3,228,588)	\$ -	\$ 459,453,255
GAS GENERAL PLANT							
390 Structures and Improvements	\$ 127,717	\$ 40,485	\$ -	\$ -	\$ -	\$ (532)	\$ 167,670
391 Office Furniture and Equipment	512,900	33,038	-	-	-	-	545,938
391 Network Equipment	35,683	14,325	-	-	-	-	50,008
392 Automobiles	116,032	48,421	-	-	-	-	164,453
392 Light Trucks	4,403,306	284,205	37,416	-	-	-	4,724,927
392 Trailers	856,099	75,491	8,739	-	-	-	940,329
392 Heavy Trucks	5,783,611	355,823	16,653	-	-	-	6,156,087
393 Stores Equipment	4,932	419	-	-	-	-	5,351
394 Tools, Shop, and Garage Equipment	3,232,203	356,862	-	(21,225)	(2,379)	-	3,565,460
395 Laboratory Equipment	-	-	-	-	-	-	-
396 Power Operated Equipment	1,346,083	213,745	131,495	-	-	-	1,691,323
397 Communication Equipment	1,030,574	6,654	-	-	-	-	1,037,229
397 Communication Equipment - Two Way	34,207	40,227	-	-	-	-	74,434
397 Comm. & Telecomm. Equipment - AES	8,024,997	810,271	-	-	-	-	8,835,269
397 Comm. & Telecomm. Equipment - EMS	439,206	73,041	-	(6,799)	-	-	505,448
398 Miscellaneous Equipment	45,969	1,329	-	-	-	-	47,299
Gas General Plant Total	\$ 25,993,519	\$ 2,354,337	\$ 194,304	\$ (28,025)	\$ (2,379)	\$ (532)	\$ 28,511,225
TOTAL GAS UTILITY	\$ 504,098,432	\$ 29,288,042	\$ 235,307	\$ (4,098,912)	\$ (3,578,336)	\$ (532)	\$ 525,944,003

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule E - 2018 Reserve Rollforward

Account Description	Beginning Balance (1)	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
COMMON INTANGIBLE PLANT							
303 Computer Software 3 Year	\$ 7,673,530	\$ 859,147	\$ -	\$ -	\$ -	\$ -	\$ 8,532,678
303 Computer Software 5 Year	115,105,116	29,178,408	-	(16,129,376)	-	-	128,154,148
303 Computer Software 7 Year	21,806,222	-	-	(18,792,908)	-	-	3,013,314
303 Computer Software 10 Year	5,041,325	1,165,867	-	43,267,319	-	-	49,474,512 (3)
303 Computer Software 15 year	9,649,044	9,883,091	-	-	-	-	19,532,135
Common Intangible Plant Total	\$ 159,275,237	\$ 41,086,513	\$ -	\$ 8,345,036	\$ -	\$ -	\$ 208,706,786
COMMON GENERAL PLANT							
390 Structures and Improvements	\$ 26,493,676	\$ 4,231,127	\$ 65,540	\$ (44,458)	\$ (12,960)	\$ (1,579,665)	\$ 29,153,260
390 Structures and Improvements - Leasehold Improvements	1,325,881	1,250,103	-	-	-	-	2,575,984
391 Office Furniture and Equipment	13,251,434	1,098,509	-	(327,301)	(850)	-	14,021,792
391 Network Equipment	55,301,738	17,501,517	-	(16,899,056)	(9,743)	-	55,894,455
392 Automobiles	387,074	116,309	-	-	-	-	503,383
392 Light Trucks	1,735,046	285,131	42,204	-	-	-	2,062,381
392 Trailers	683,601	53,738	-	(56,230)	-	-	681,109
392 Heavy Trucks	2,830,687	247,974	9,047	-	-	-	3,087,708
393 Stores Equipment	56,358	12,161	-	-	-	-	68,518
394 Tools, Shop, and Garage Equipment	1,767,907	289,910	-	(21,290)	(6,063)	-	2,030,464
395 Laboratory Equipment	(0)	-	-	-	-	-	(0)
396 Power Operated Equipment	358,608	44,188	-	(14,690)	-	-	388,106
397 Comm. & Telecomm. Equipment	664,838	29,188	-	(567,014)	-	-	127,012
397 Communication Equipment - Two Way	8,541	7,656	-	-	-	-	16,197
398 Miscellaneous Equipment	327,886	15,475	-	(220,544)	-	-	122,817
Common General Plant Total	\$ 105,193,273	\$ 25,182,986	\$ 116,790	\$ (18,150,582)	\$ (29,616)	\$ (1,579,665)	\$ 110,733,187
TOTAL COMMON UTILITY	\$ 264,468,510	\$ 66,269,500	\$ 116,790	\$ (9,805,547)	\$ (29,616)	\$ (1,579,665)	\$ 319,439,972
TOTAL - ALL UTILITIES	\$ 3,111,917,221	\$ 339,706,623	\$ 4,482,868	\$ (69,892,192)	\$ (22,473,148)	\$ (1,324,253)	\$ 3,362,417,120

- (1) Includes adding the reserve reallocation as ordered in Docket E,G002-D-17-581 in order to tie to the 2017 reserve rollforward YE amounts.
- (2) Mains - Plastic beginning and ending balance excludes gas surcharge of \$1,349,096 and \$1,466,766, respectively.
- (3) Customer Resource System Software was originally retired in October 2017. The asset was fully depreciated at that time but was still in use. This was detected in December 2018 and the Company unretired the asset. The net book value continues to be zero.

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule F - Annual Depreciation Accruals

Xcel Energy

Summary of Annual Depreciation Accruals

Electric Utility

FERC Account	Account Description	1/1/2018	Est. Future		1/1/2018	Net	Average	Annual	ASL	Reserve
		Plant	Net Salvage (1)		Depreciation				Balance	
		Balance	%	Amount	Reserve	Balance	Life (ASL)	Accrual	Rate	
		(a)	(b)	(c) = (a)*(b)	(d)	(e) = +(a)-(c)-(d)	(f)	(g) = ((a)-(c))/(f)	(h) = (g)/(a)	(i) = +(d)/((a)-(c))
Intangible Plant - Total Company										
303	Computer Software 3 Year	\$ 201,839	0%	\$ -	\$ 201,839	\$ -	3	\$ 67,280	33.33%	100.00%
303	Computer Software 5 Year	112,077,383	0%	-	80,717,298	31,360,085	5	22,415,477	20.00%	72.02%
	Total Intangible Plant	112,279,222		-	80,919,137	31,360,085		22,482,756		
Transmission - Total Company										
352	Structures and Improvements	106,998,283	0%	-	17,920,169	89,078,114	68	1,573,504	1.47%	16.75%
353	Station Equipment	1,215,136,223	-10%	(121,513,622)	283,235,747	1,053,414,098	56	23,868,747	1.96%	21.19%
354	Towers and Fixtures	118,435,290	-35%	(41,452,352)	68,378,458	91,509,184	70	2,284,109	1.93%	42.77%
355	Poles and Fixtures	1,381,960,426	-35%	(483,686,149)	203,150,849	1,662,495,726	62	30,091,074	2.18%	10.89%
356	Overhead Conductors and Devices	541,316,313	-30%	(162,394,894)	87,081,680	616,629,526	63	11,170,019	2.06%	12.37%
357	Underground Conduit	28,976,307	0%	-	4,108,064	24,868,243	73	396,936	1.37%	14.18%
358	Underground Conductor and Devices	37,226,577	0%	-	7,380,879	29,845,698	55	676,847	1.82%	19.83%
	Total Transmission	3,430,049,418		(809,047,017)	671,255,846	3,567,840,589		70,061,236		
Distribution - MN Only										
361	Structures and Improvements	45,687,651	-30%	(13,706,295)	14,914,436	44,479,511	60	989,899	2.17%	25.11%
362	Station Equipment	571,392,668	-20%	(114,278,534)	204,319,926	481,351,275	55	12,466,749	2.18%	29.80%
364	Poles, Towers, and Fixtures	359,544,631	-100%	(359,544,631)	203,688,040	515,401,222	44	16,342,938	4.55%	28.33%
365	Overhead Conductors and Devices	401,945,017	-20%	(80,389,003)	107,020,532	375,313,488	39	12,367,539	3.08%	22.19%
366	Underground Conduit	276,029,570	-10%	(27,602,957)	82,491,309	221,141,219	52	5,839,087	2.12%	27.17%
367	Underground Conductor and Devices	984,454,684	0%	-	281,246,167	703,208,517	45	21,876,771	2.22%	28.57%
368	Line Transformers	376,030,309	-5%	(18,801,515)	171,626,941	223,204,883	32	12,338,495	3.28%	43.47%
368	Line Capacitors	19,702,728	-10%	(1,970,273)	12,614,216	9,058,785	25	866,920	4.40%	58.20%
369	Overhead Services	73,651,722	-70%	(51,556,205)	55,835,664	69,372,263	40	3,130,198	4.25%	44.59%
369	Underground Services	192,888,440	-5%	(9,644,422)	86,942,398	115,590,464	41	4,939,826	2.56%	42.93%
370	Meters	94,183,884	0%	-	67,097,312	27,086,572	15	6,278,926	6.67%	71.24%
373	Street Lighting and Signal Systems	63,701,114	-35%	(22,295,390)	11,443,699	74,552,805	29	2,965,397	4.66%	13.31%
	Total Distribution - MN only	3,459,212,417		(699,789,226)	1,299,240,638	2,859,761,004		100,402,744		

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule F - Annual Depreciation Accruals

Electric Utility

FERC Account	Account Description	1/1/2018	Est. Future		1/1/2018	Net	Average	Annual	ASL	Reserve
		Plant	Net Salvage (1)		Depreciation					
		Balance	%	Amount	Reserve		Life (ASL)		Rate	
		(a)	(b)	(c) = (a)*(b)	(d)	(e)=+(a)-(c)-(d)	(f)	(g) = ((a)-(c))/(f)	(h)=(g)/(a)	(i)=+(d)/((a)-(c))
General - Total Company										
	390 Structures and Improvements	\$ 65,151,352	-20%	\$ (13,030,270)	\$ 23,991,669	\$ 54,189,953	57	\$ 1,371,607	2.11%	30.69%
	Structures and Improvements - Leasehold									
	390 Improvements	35,652	0%	-	35,652	-	10	3,565	10.00%	100.00%
	391 Office Furniture and Equipment	27,976,279	0%	-	16,121,830	11,854,449	20	1,398,814	5.00%	57.63%
	391 Network Equipment	37,857,767	0%	-	19,364,418	18,493,349	4	9,464,442	25.00%	51.15%
	392 Automobiles	4,232,129	0%	-	305,727	3,926,402	10	423,213	10.00%	7.22%
	392 Light Trucks	29,568,523	0%	-	17,755,088	11,813,435	12	2,464,044	8.33%	60.05%
	392 Trailers	19,169,520	0%	-	6,928,896	12,240,624	15	1,277,968	6.67%	36.15%
	392 Heavy Trucks	110,703,443	0%	-	44,706,115	65,997,328	14	7,907,389	7.14%	40.38%
	393 Stores Equipment	1,631,738	0%	-	845,824	785,913	20	81,587	5.00%	51.84%
	394 Tools, Shop, and Garage Equipment	89,901,364	0%	-	39,019,687	50,881,677	15	5,993,424	6.67%	43.40%
	395 Laboratory Equipment	2,997,571	0%	-	1,508,435	1,489,135	10	299,757	10.00%	50.32%
	396 Power Operated Equipment	46,104,118	0%	-	20,098,047	26,006,071	12	3,842,010	8.33%	43.59%
	397 General Communication Equipment	16,860,086	0%	-	12,411,542	4,448,545	9	1,873,343	11.11%	73.61%
	397 Communication Equipment - Two Way	24,546,091	0%	-	2,415,588	22,130,503	9	2,727,343	11.11%	9.84%
	397 Comm. & Telecomm. Equipment - AES	7,095,870	0%	-	4,354,099	2,741,771	15	473,058	6.67%	61.36%
	397 Comm. & Telecomm. Equipment - EMS	53,852,877	0%	-	13,266,746	40,586,131	15	3,590,192	6.67%	24.64%
	398 Miscellaneous Equipment	3,336,680	0%	-	2,346,547	990,133	15	222,445	6.67%	70.33%
	Total General	541,021,059		(13,030,270)	225,475,910	328,575,419		43,414,201		
	Total Electric Utility	\$ 7,542,562,116		\$ (1,521,866,512)	\$ 2,276,891,531	\$ 6,787,537,097		\$ 236,360,937		

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule F - Annual Depreciation Accruals

Xcel Energy

Summary of Annual Depreciation Accruals

Gas Utility

FERC Account	Account Description	1/1/2018	Est. Future		1/1/2018	Net	Average	Annual	ASL	Reserve
		Plant	%	Net Salvage (1)	Amount					
		(a)	(b)	(c) = (a)*(b)	(d)	(e) = +(a)-(c)-(d)	(f)	(g) = ((a)-(c))/(f)	(h) = (g)/(a)	(i) = +(d)/((a)-(c))
Intangible Plant - Total Company										
303	Computer Software 5 Year	\$ 6,205,284	0%	\$ -	\$ 4,577,038	\$ 1,628,245	5	\$ 1,241,057	20.00%	73.76%
303	Computer Software 10 Year	234,274	0%	-	99,754	134,521	10	23,427	10.00%	42.58%
	Total Intangible Plant	6,439,558		-	4,676,792	1,762,766		1,264,484		
Transmission - Total Company										
366	Structures and Improvements	1,130,639	-5%	(56,532)	650,099	537,072	52	22,830	2.02%	54.76%
367	Mains	67,716,310	-15%	(10,157,447)	24,548,732	53,325,025	75	1,038,317	1.53%	31.52%
369	Measure and Regulating Station	16,008,139	-30%	(4,802,442)	6,811,368	13,999,212	33	630,624	3.94%	32.73%
	Total Transmission	84,855,088		(15,016,420)	32,010,199	67,861,309		1,691,771		
Distribution - MN Only										
375	Structures and Improvements	727,864	0%	-	95,326	632,538	41	17,753	2.44%	13.10%
376	Mains- Metallic	153,035,239	-20%	(30,607,048)	49,548,095	134,094,192	51	3,600,829	2.35%	26.98%
376	Mains- Plastic	404,259,564	-15%	(60,638,935)	142,242,692	322,655,807	45	10,331,078	2.56%	30.60%
378	Measure & Regulating- General	11,064,064	-25%	(2,766,016)	3,986,838	9,843,242	38	363,949	3.29%	28.83%
379	Measure & Regulating- City Gate	1,669,986	-2%	(33,400)	308,979	1,394,407	38	44,826	2.68%	18.14%
380	Services- Metallic	12,531,132	-40%	(5,012,453)	11,731,923	5,811,662	40	438,590	3.50%	66.87%
380	Services- Plastic	283,028,585	-30%	(84,908,576)	149,385,922	218,551,240	39	9,434,286	3.33%	40.60%
381	Meters	109,365,599	-3%	(3,280,968)	73,388,715	39,257,852	20	5,632,328	5.15%	65.15%
381	Telemetering (Fully Amortized)	36,778	0%	-	36,778	-	8	4,597	12.50%	100.00%
383	House Regulators (Old)	10,070,258	0%	-	10,674,474	(604,216)	20	503,513	5.00%	106.00%
	Total Distribution - MN only	985,789,071		(187,247,395)	441,399,741	731,636,724		30,371,749		
General - Total Company										
390	Structures and Improvements	1,709,742	-20%	(341,948)	127,717	1,923,974	55	37,303	2.18%	6.22%
391	Office Furniture and Equipment	906,378	0%	-	512,900	393,478	20	45,319	5.00%	56.59%
391	Network Equipment	124,275	0%	-	35,683	88,592	4	31,069	25.00%	28.71%
392	Automobiles	567,455	0%	-	116,032	451,422	10	56,745	10.00%	20.45%
392	Light Trucks	6,807,781	0%	-	4,403,306	2,404,475	12	567,315	8.33%	64.68%
392	Trailers	1,589,651	0%	-	856,099	733,552	15	105,977	6.67%	53.85%
392	Heavy Trucks	9,478,425	0%	-	5,783,611	3,694,813	14	677,030	7.14%	61.02%
393	Stores Equipment	10,091	0%	-	4,932	5,158	20	505	5.00%	48.88%
394	Tools, Shop, and Garage Equipment	6,573,043	0%	-	3,232,203	3,340,840	15	438,203	6.67%	49.17%
396	Power Operated Equipment	3,537,407	0%	-	1,346,083	2,191,325	12	294,784	8.33%	38.05%
397	Communication Equipment	1,291,231	0%	-	1,030,574	260,657	9	143,470	11.11%	79.81%
397	Communication Equipment - Two Way	298,834	0%	-	34,207	264,627	9	33,204	11.11%	11.45%
397	Comm. & Telecomm. Equipment - AES	15,492,768	0%	-	8,024,997	7,467,771	15	1,032,851	6.67%	51.80%
397	Comm. & Telecomm. Equipment - EMS	762,714	0%	-	439,206	323,508	15	50,848	6.67%	57.58%
398	Miscellaneous Equipment	50,705	0%	-	45,969	4,736	15	3,380	6.67%	90.66%
	Total General	49,200,500		(341,948)	25,993,519	23,548,929		3,518,003		
	Total Gas Utility	\$ 1,126,284,217		\$ (202,605,763)	\$ 504,080,251	\$ 824,809,729		\$ 36,846,007		

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule F - Annual Depreciation Accruals

Xcel Energy

Summary of Annual Depreciation Accruals

Common Utility

FERC Account	Account Description	1/1/2018	Est. Future		1/1/2018	Net	Average	Annual	ASL	Reserve
		Plant	Net Salvage (1)		Depreciation					
		Balance	%	Amount	Reserve		Life (ASL)		Rate	
		(a)	(b)	(c) = (a)*(b)	(d)	(e)=+(a)-(c)-(d)	(f)	(g) = ((a)-(c))/(f)	(h)=(g)/(a)	(i)=+(d)/((a)-(c))
Intangible Plant - Total Company										
303	Computer Software 3 Year	\$ 7,673,530	0%	\$ -	\$ 7,673,530	\$ -	3	\$ 2,557,843	33.33%	100.00%
303	Computer Software 5 Year	183,611,097	0%	-	115,105,116	68,505,982	5	36,722,219	20.00%	62.69%
303	Computer Software 7 Year	21,806,222	0%	-	21,806,222	-	7	3,115,175	14.29%	100.00%
303	Computer Software 10 Year	10,465,718	0%	-	5,041,325	5,424,392	10	1,046,572	10.00%	48.17%
303	Computer Software 15 year	146,490,743	0%	-	9,649,044	136,841,699	15	9,766,050	6.67%	6.59%
	Total Intangible Plant	370,047,310		-	159,275,237	210,772,073		53,207,859		
General - Total Company										
390	Structures and Improvements	162,153,641	-20%	(32,430,728)	26,493,676	168,090,694	55	3,537,898	2.18%	13.62%
	Structures and Improvements - Leasehold									
390	Improvements	18,086,824	0%	-	1,325,881	16,760,943	15	1,205,788	6.67%	7.33%
391	Office Furniture and Equipment	25,831,314	0%	-	13,251,434	12,579,880	20	1,291,566	5.00%	51.30%
391	Network Equipment	110,539,100	0%	-	55,301,738	55,237,363	4	27,634,775	25.00%	50.03%
392	Automobiles	1,268,574	0%	-	387,074	881,500	10	126,857	10.00%	30.51%
392	Light Trucks	3,442,079	0%	-	1,735,046	1,707,033	12	286,840	8.33%	50.41%
392	Trailers	1,051,568	0%	-	683,601	367,967	15	70,105	6.67%	65.01%
392	Heavy Trucks	4,724,931	0%	-	2,830,687	1,894,244	14	337,495	7.14%	59.91%
393	Stores Equipment	246,162	0%	-	56,358	189,805	20	12,308	5.00%	22.89%
394	Tools, Shop, and Garage Equipment	4,400,251	0%	-	1,767,907	2,632,344	15	293,350	6.67%	40.18%
395	Laboratory Equipment	-	0%	-	(0)	0	10	-	0.00%	0.00%
396	Power Operated Equipment	673,676	0%	-	358,608	315,069	12	56,140	8.33%	53.23%
397	Comm. & Telecomm. Equipment	715,864	0%	-	664,838	51,026	9	79,540	11.11%	92.87%
397	Communication Equipment - Two Way	76,870	0%	-	8,541	68,329	9	8,541	11.11%	11.11%
398	Miscellaneous Equipment	456,153	0%	-	327,886	128,266	15	30,410	6.67%	71.88%
	Total General	333,667,007		(32,430,728)	105,193,273	260,904,462		34,971,613		
	Total Common Utility	703,714,317		(32,430,728)	264,468,510	471,676,535		88,179,472		
	Total - All Utilities	\$ 9,372,560,650		\$ (1,756,903,004)	\$ 3,045,440,293	\$ 8,084,023,361		\$ 361,386,416		

(1) As approved in Docket No. E,G002/D-12-858

**Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule G - Support of Conclusions**

Index

Description	Table
No plant change impact (hypothetical)	2

Business Segment	FERC Account	Account Description	Proposed Less Present Accrual	Table
Common General Plant	391	Network Equipment	1,640,901	3
Common Intangible Plant	303	Computer Software 5 Year	(1,418,578)	4
Electric Intangible Plant	303	Computer Software 5 Year	(2,598,345)	5
Electric General Plant	391	Network Equipment	372,503	6
			Total	
			(2,003,518)	

Description	Table
Relationship mapping	7

Table 2 - No Plant Change (Hypothetical)

2018 Calc (Approved)				
	Vintage	Plant	Age	Remaining Life (RL)
(h)	2018	-	0	5
(i)	2017	25,000,000	0.5	4.5
(j)	2016	20,000,000	1.5	3.5

Net Salvage Rate	5%	(a)
ASL	5	(b)
Data as of Year-End	2017	
Unaccrued Plant	34,675,000	(c) = (d) * (1 - (a)) - (e)
Plant Balance	45,000,000	(d) = sum of plant
Reserve Balance	8,075,000	(e) = [(h)(Plant) * (h)(Age) + (i)(Plant) * (i)(Age) + (j)(Plant) * (j)(Age)] * (1 - (a)) / (b)
Annual Depreciation Expense	8,550,000	(f) = (c) / (l)
Annual Depreciation Rate	19.00%	(g) = (f) / (d)
Amount * RL	182,500,000	(k) = [(h)(Plant) * (h)(RL) + (i)(Plant) * (i)(RL) + (j)(Plant) * (j)(RL)]
Average Remaining Life	4.0556	(l) = (k) / (d)

2019 Calc (Proposed)				
	Vintage	Plant	Age	Remaining Life (RL)
(h2)	2018	-	0.5	4.5
(i2)	2017	25,000,000	1.5	3.5
(j2)	2016	20,000,000	2.5	2.5

Net Salvage Rate	5%	(a2)
ASL	5	(b2)
Data as of Year-End	2018	
Unaccrued Plant	26,125,000	(c2) = (d2) * (1 - (a2)) - (e2)
Plant Balance	45,000,000	(d2) = sum of plant
Reserve Balance	16,625,000	(e2) = [(h2)(Plant) * (h2)(Age) + (i2)(Plant) * (i2)(Age) + (j2)(Plant) * (j2)(Age)] * (1 - (a2)) / (b2)
Annual Depreciation Expense	8,550,000	(f2) = (c2) / (l2)
Annual Depreciation Rate	19.00%	(g2) = (f2) / (d2)
Amount * RL	137,500,000	(k2) = [(h2)(Plant) * (h2)(RL) + (i2)(Plant) * (i2)(RL) + (j2)(Plant) * (j2)(RL)]
Average Remaining Life	3.0556	(l2) = (k2) / (d2)

Annual Depr Expense @ Approved Depr Rate	8,550,000	(m) = (d2) * (g)
Annual Depr Expense @ Proposed Depr Rate	8,550,000	(n) = (d2) * (g2)
Increase/(Decrease)	-	(o) = (n) - (m)
Current Average Remaining Life	4.0556	(l)
Proposed Average Remaining Life	3.0556	(l2)
Increase/(Decrease)	(1.0000)	(p) = (l2) - (l)
Approved Depreciation Rate	19.00%	(g)
Proposed Depreciation Rate	19.00%	(g2)
Increase/(Decrease)	0.00%	(q) = (g2) - (g)

Table 3 - Driver of Common Utility Depreciation Expense Increase

	Business Segment FERC Account Account Description	Common General Plant 391 Network Equipment	
Amounts are in whole dollars unless otherwise specified			
			Commentary
(a)	Approved Net Salvage (Rate)		0% per Order in Docket No. E,G002/D-17-581
(b)	Approved Average Remaining Life (Yrs)	2,6909	per Order in Docket No. E,G002/D-18-523
(c)	Beginning Plant	110,539,100	per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2018	3,261	per Schedule B in Docket No. E,G002/D-18-523
(e) = (c) + (d)	Adjusted Beginning Plant	110,542,361	per Schedule B in Docket No. E,G002/D-18-523
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2018	(3,261)	
(g)	Additions	14,963,019	per Schedule D Plant In-Service Rollforward
(h)	Retirements	(16,899,056)	per Schedule D Plant In-Service Rollforward
(i)	Transfers	-	per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2018	3,261	per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>108,606,324</u>	per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	2,4169	per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	(0,2741)	combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	55,301,738	per Schedule E Reserve Rollforward (includes reserve reallocation per Order in Docket No. E,G002/D-17-581)
(o) = (d)	Fully Reserved Assets - Beginning 2018	3,261	per Schedule B in Docket No. E,G002/D-18-523
(p) = (n) + (o)	Adjusted Beginning Reserve	55,304,999	per Schedule B in Docket No. E,G002/D-18-523
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2018	(3,261)	
(r)	Provision	17,501,517	per Schedule E Reserve Rollforward
(s)	Gross Salvage	-	per Schedule E Reserve Rollforward
(t)	Cost of Removal	(9,743)	per Schedule E Reserve Rollforward
(u) = (h)	Retirements	(16,899,056)	per Schedule E Reserve Rollforward
(v)	Transfers/Other	-	per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2018	3,261	per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>55,897,716</u>	per Schedule C
(y) = (k) - (e)	Net Plant Change	<u>(1,936,038)</u>	
(z) = (x) - (p)	Net Reserve Change	<u>592,718</u>	
if (y) > (z), then TRUE, otherwise FALSE	Net Plant Change > Net Reserve Change	FALSE	this will decrease the unaccrued balance
(aa) = (e) - [(e) * (a)] - (p)	Beginning Unaccrued Balance	55,237,363	
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	<u>52,708,608</u>	
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>(2,528,755)</u>	decreasing due to net plant change < net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	20,527,094	
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	21,808,483	
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	18.57%	
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	<u>20.08%</u>	
(ah) = (ag) - (af)	Increase/(Decrease)	<u>1.51%</u>	increasing due to unaccrued balance decreasing and plant balance decreasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	20,167,582	
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	<u>21,808,483</u>	
(ak) = (aj) - (ai)	Increase/(Decrease)	<u>1,640,901</u>	increasing due to depreciation rate increasing

Table 4 - Driver of Common Utility Depreciation Expense Decrease

	Business Segment FERC Account Account Description	Common Intangible Plant 303 Computer Software 5 Year	
Amounts are in whole dollars unless otherwise specified			
(a)	Approved Net Salvage (Rate)	0%	per Order in Docket No. E,G002/D-17-581
(b)	Approved Average Remaining Life (Yrs)	2.7730	per Order in Docket No. E,G002/D-18-523
(c)	Beginning Plant	183,611,097	per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2018	(69,838,220)	per Schedule B in Docket No. E,G002/D-18-523
(e) = (c) + (d)	Adjusted Beginning Plant	113,772,877	per Schedule B in Docket No. E,G002/D-18-523
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2018	69,838,220	
(g)	Additions	38,871,710	per Schedule D Plant In-Service Rollforward
(h)	Retirements	(16,129,376)	per Schedule D Plant In-Service Rollforward
(i)	Transfers	-	per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2018	(53,708,845)	per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>152,644,587</u>	per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	2.4648	per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	(0.3082)	combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	115,105,116	per Schedule E Reserve Rollforward (includes reserve reallocation per Order in Docket No. E,G002/D-17-581)
(o) = (d)	Fully Reserved Assets - Beginning 2018	(69,838,220)	per Schedule B in Docket No. E,G002/D-18-523
(p) = (n) + (o)	Adjusted Beginning Reserve	45,266,895	per Schedule B in Docket No. E,G002/D-18-523
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2018	69,838,220	
(r)	Provision	29,178,408	per Schedule E Reserve Rollforward
(s)	Gross Salvage	-	per Schedule E Reserve Rollforward
(t)	Cost of Removal	-	per Schedule E Reserve Rollforward
(u) = (h)	Retirements	(16,129,376)	per Schedule E Reserve Rollforward
(v)	Transfers/Other	-	per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2018	(53,708,845)	per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>74,445,303</u>	per Schedule C
(y) = (k) - (e)	Net Plant Change	<u>38,871,710</u>	
(z) = (x) - (p)	Net Reserve Change	<u>29,178,408</u>	
if (y) > (z), then TRUE, otherwise FALSE	Net Plant Change > Net Reserve Change	TRUE	this will increase the unaccrued balance
(aa) = (e) - [(e) * (a)] - (p)	Beginning Unaccrued Balance	68,505,982	
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	<u>78,199,284</u>	
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>9,693,302</u>	increasing due to net plant change > net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	24,704,459	
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	31,726,421	
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	21.71%	
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	<u>20.78%</u>	
(ah) = (ag) - (af)	Increase/(Decrease)	<u>-0.93%</u>	decreasing due to unaccrued balance increasing and plant balance increasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	33,144,999	
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	<u>31,726,421</u>	
(ak) = (aj) - (ai)	Increase/(Decrease)	<u>(1,418,578)</u>	decreasing due to depreciation rate decreasing

Table 5 - Driver of Electric Utility Depreciation Expense Decrease

	Business Segment FERC Account Account Description	Electric Intangible Plant 303 Computer Software 5 Year		Commentary
Amounts are in whole dollars unless otherwise specified				
(a)	Approved Net Salvage (Rate)		0%	per Order in Docket No. E,G002/D-17-581
(b)	Approved Average Remaining Life (Yrs)	2,4289		per Order in Docket No. E,G002/D-18-523
(c)	Beginning Plant	112,077,383		per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2018	(58,089,844)		per Schedule B in Docket No. E,G002/D-18-523
(e) = (c) + (d)	Adjusted Beginning Plant	53,987,539		per Schedule B in Docket No. E,G002/D-18-523
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2018	58,089,844		
(g)	Additions	36,003,167		per Schedule D Plant In-Service Rollforward
(h)	Retirements	(9,453,519)		per Schedule D Plant In-Service Rollforward
(i)	Transfers	-		per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2018	(48,636,325)		per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>89,990,706</u>		per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	2.6562		per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	0.2273		combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	80,717,298		per Schedule E Reserve Rollforward (includes reserve reallocation per Order in Docket No. E,G002/D-17-581)
(o) = (d)	Fully Reserved Assets - Beginning 2018	(58,089,844)		per Schedule B in Docket No. E,G002/D-18-523
(p) = (n) + (o)	Adjusted Beginning Reserve	22,627,454		per Schedule B in Docket No. E,G002/D-18-523
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2018	58,089,844		
(r)	Provision	17,100,602		per Schedule E Reserve Rollforward
(s)	Gross Salvage	-		per Schedule E Reserve Rollforward
(t)	Cost of Removal	-		per Schedule E Reserve Rollforward
(u) = (h)	Retirements	(9,453,519)		per Schedule E Reserve Rollforward
(v)	Transfers/Other	-		per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2018	(48,636,325)		per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>39,728,056</u>		per Schedule C
(y) = (k) - (e)	Net Plant Change	<u>36,003,167</u>		
(z) = (x) - (p)	Net Reserve Change	<u>17,100,602</u>		
if (y) > (z), then TRUE, otherwise FALSE	Net Plant Change > Net Reserve Change	TRUE		this will increase the unaccrued balance
(aa) = (e) - [(e) * (a)] - (p)	Beginning Unaccrued Balance	31,360,085		
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	<u>50,262,650</u>		
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>18,902,566</u>		increasing due to net plant change > net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	12,911,047		
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	18,922,812		
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	23.91%		
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	<u>21.03%</u>		
(ah) = (ag) - (af)	Increase/(Decrease)	<u>-2.89%</u>		decreasing due to unaccrued balance increasing and plant balance increasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	21,521,157		
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	<u>18,922,812</u>		
(ak) = (aj) - (ai)	Increase/(Decrease)	<u>(2,598,345)</u>		decreasing due to depreciation rate decreasing

Table 6 - Driver of Electric Utility Depreciation Expense Increase

	Business Segment FERC Account Account Description	Electric General Plant 391 Network Equipment		Commentary
Amounts are in whole dollars unless otherwise specified				
(a)	Approved Net Salvage (Rate)		0%	per Order in Docket No. E,G002/D-17-581
(b)	Approved Average Remaining Life (Yrs)	3,4490		per Order in Docket No. E,G002/D-18-523
(c)	Beginning Plant	37,857,767		per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2018	-		per Schedule B in Docket No. E,G002/D-18-523
(e) = (c) + (d)	Adjusted Beginning Plant	37,857,767		per Schedule B in Docket No. E,G002/D-18-523
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2018	-		
(g)	Additions	2,184,414		per Schedule D Plant In-Service Rollforward
(h)	Retirements	(5,902,021)		per Schedule D Plant In-Service Rollforward
(i)	Transfers	-		per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2018	-		per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>34,140,160</u>		per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	2,9687		per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	(0,4803)		combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	19,364,418		per Schedule E Reserve Rollforward (includes reserve reallocation per Order in Docket No. E,G002/D-17-581)
(o) = (d)	Fully Reserved Assets - Beginning 2018	-		per Schedule B in Docket No. E,G002/D-18-523
(p) = (n) + (o)	Adjusted Beginning Reserve	19,364,418		per Schedule B in Docket No. E,G002/D-18-523
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2018	-		
(r)	Provision	5,216,881		per Schedule E Reserve Rollforward
(s)	Gross Salvage	-		per Schedule E Reserve Rollforward
(t)	Cost of Removal	-		per Schedule E Reserve Rollforward
(u) = (h)	Retirements	(5,902,021)		per Schedule E Reserve Rollforward
(v)	Transfers/Other	-		per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2018	-		per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>18,679,278</u>		per Schedule C
(y) = (k) - (e)	Net Plant Change	<u>(3,717,607)</u>		
(z) = (x) - (p)	Net Reserve Change	<u>(685,139)</u>		
if (y) > (z), then TRUE, otherwise FALSE	Net Plant Change > Net Reserve Change	FALSE		this will decrease the unaccrued balance
(aa) = (e) - [(e) * (a)] - (p)	Beginning Unaccrued Balance	18,493,349		
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	<u>15,460,882</u>		
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>(3,032,468)</u>		decreasing due to net plant change < net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	5,361,987		
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	5,207,946		
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	14.16%		
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	<u>15.25%</u>		
(ah) = (ag) - (af)	Increase/(Decrease)	<u>1.09%</u>		increasing due to unaccrued balance decreasing and plant balance decreasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	4,835,443		
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	<u>5,207,946</u>		
(ak) = (aj) - (ai)	Increase/(Decrease)	<u>372,503</u>		increasing due to depreciation rate increasing

Table 7 - Relationship of Factors Affecting Depreciation Expense

Business Segment	FERC Account	Account Description	Additions (vintage)	Retirements (vintage)	Plant Balance	Depreciation Reserve	Net Change in Plant less Net Change in Reserve	Unaccrued Balance	Average Remaining Life	Annual Depreciation Rate	Annual Depreciation Expense
Common General Plant	391	Network Equipment	Yes (newer)	Yes (older)	Decrease	Increase	Decrease	Decrease	Decrease	Increase	Increase
Common Intangible Plant	303	Computer Software 5 Year	Yes (newer)	Yes (older)	Increase	Increase	Increase	Increase	Decrease	Decrease	Decrease
Electric Intangible Plant	303	Computer Software 5 Year	Yes (newer)	Yes (older)	Increase	Increase	Increase	Increase	Decrease	Decrease	Decrease
Electric General Plant	391	Network Equipment	Yes (newer)	Yes (older)	Decrease	Decrease	Decrease	Decrease	Decrease	Increase	Increase

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule H - Account 390 Details

Xcel Energy
Assets in Account 390
Electric Utility

Asset Location (Short Description)	Depreciation Method	Depreciation Rate (Annual)	In-Service Date	Address	City	County	Zip Code	State	Operational Purpose	Historical Cost	Allocated Reserve
Albany District Office (Leased)	CPR Straight Line	120 Months	December 1964	140 8th St	Albany	Stearns	56307 MN	Minnesota	Service Center	1,140.03	1,140.03
Camden Warehouse	ARL Rate	0.022716	December 1991	4700 Lyndale Ave N	Minneapolis	Hennepin	55430 MN	Minnesota	Warehouse	332,507.97	157,423.10
Cannon Falls Service Center	ARL Rate	0.022716	November 2017	116 3rd St S	Cannon Falls	Goodhue	55009 MN	Minnesota	Service Center	82,483.22	2,225.44
Cannon Falls Service Center	ARL Rate	0.022716	November 2017	116 3rd St S	Cannon Falls	Goodhue	55009 MN	Minnesota	Service Center	19,246.96	2,923.42
Chestnut Garage	ARL Rate	0.022716	December 1925	99 N 16th St	Minneapolis	Hennepin	55403 MN	Minnesota	Garage	288,093.44	232,114.03
Chestnut Parking Area	ARL Rate	0.022716	December 1989	96 16th St N	Minneapolis	Hennepin	55403 MN	Minnesota	Fleet mechanics garage	23,700.88	13,536.36
Chestnut Service Center	ARL Rate	0.022716	December 1919	1518 Chestnut Ave	Minneapolis	Hennepin	55403 MN	Minnesota	Service Center	16,126,968.86	7,329,645.70
Chestnut Service Garage	ARL Rate	0.022716	December 2019	96 North 16th Street	Minneapolis	Hennepin	55403 MN	Minnesota	Parking - for fleet service garage	529,695.89	284,693.41
Chestnut Storage Building	ARL Rate	0.022716	December 1958	1518 Chestnut Ave No	Minneapolis	Hennepin	55403 MN	Minnesota	Storage building	623,836.43	441,728.07
Chestnut Storage Yard	ARL Rate	0.022716	December 1929	1518 Chestnut Ave No	Minneapolis	Hennepin	55403 MN	Minnesota	Storage yard	641,457.94	416,109.52
Chestnut Warehouse Building	ARL Rate	0.022716	December 1968	1518 Chestnut Ave No	Minneapolis	Hennepin	55403 MN	Minnesota	Warehouse	2,382,092.31	1,719,962.11
Chicago County Microwave	ARL Rate	0.022716	December 1980	One mile West of Chicago County Substation	Chicago	Chicago	55013 MN	Minnesota	Telecommunications site that supports Microwave Carrier, Two-way radio (LMR), & Fiber Optic. It's a telecommunications interconnection point for NSP-MN, NSP-WI, and (GRE) Great River Energy. GRE also leases space at our site for their internal use.	64,230.15	40,704.00
Dodge Center District Office	ARL Rate	0.022716	December 1981	104 1st St SW	Dodge Center	Dodge	55927 MN	Minnesota	Service Center	35,327.72	4,740.42
Dodge Center District Office	ARL Rate	0.022716	December 1981	104 1st St SW	Dodge Center	Dodge	55927 MN	Minnesota	Service Center	468,376.40	104,883.01
Edina Garage	ARL Rate	0.022716	December 1957	5309 West 70th St	Edina	Hennepin	55439 MN	Minnesota	Fleet Garage located on Edina Service Center property.	596,723.46	232,620.50
Edina Service Center	ARL Rate	0.022716	December 1957	5309 W 70th St	Edina	Hennepin	55435 MN	Minnesota	Service Center	2,356,878.23	1,165,841.91
Edina Service Center	ARL Rate	0.022716	December 1957	5309 W 70th St	Edina	Hennepin	55435 MN	Minnesota	Service Center	119,769.81	3,231.46
Electric Meter Center	ARL Rate	0.022716	December 1958	1617 Chestnut Ave	Minneapolis	Hennepin	55403 MN	Minnesota	Electric Meter Building located on the Chestnut Service Center property.	484,303.68	399,214.71
Fargo Service Center	ARL Rate	0.022716	December 1963	2302 Great Northern Dr	Fargo	Cass	58108 ND	North Dakota	Service Center	3,889.39	931.67
Farmington Service Center	ARL Rate	0.022716	December 1964	205 Oak St	Farmington	Dakota	55024 MN	Minnesota	Service Center	109,123.05	24,118.95
Gaylord Service Center	ARL Rate	0.022716	September 2001	15 5th St S	Gaylord	Sibley	55334 MN	Minnesota	Service Center	159,398.81	51,865.11
General Office Building	ARL Rate	0.022716	December 1965	414 Nicollet Mall	Minneapolis	Hennepin	55401 MN	Minnesota	General HQ Office	12,392.17	38,085.26
General Plant-MN	ARL Rate	0.022716	Various	Various	Various	Various	Various	Various	Various	93,330.91	22,356.65
Glenwood Service Center	ARL Rate	0.022716	February 2014	420 15th St SE	Glenwood	Pope	56334 MN	Minnesota	Service Center	1,419,403.95	95,244.75
Granite Falls Radio	ARL Rate	0.022716	December 1950	4064 MN-23	Granite Falls	Yellow Medicine	56241 MN	Minnesota	Telecommunications site that supports Two-way radio (LMR).	2,155.54	2,052.44
Jordan District Office	ARL Rate	0.022716	December 1989	137 1st St E	Jordan	Scott	55352 MN	Minnesota	Service Center	185,240.16	82,401.24
Jordan Radio Tower	ARL Rate	0.022716	December 1976	507 Varner St North	Jordan	Scott	55352 MN	Minnesota	Telecommunications site that supports Two-way radio (LMR).	449.17	310.73
Linden Parking Area (Leased)	CPR Straight Line	120 Months	December 1970	1519 Linden Ave	Minneapolis	Hennepin	55403 MN	Minnesota	Parking lot used by Chestnut Service Center employees, NSP owns 90% of lot and remaining is leased from MNDOT.	34,511.49	34,511.49
Mankato Service Center	ARL Rate	0.022716	December 1984	210 E Line St	Mankato	Blue Earth	56001 MN	Minnesota	Service Center	2,876,210.82	761,479.31
Maple Grove Construction Warehouse	ARL Rate	0.022716	June 2011	8701 Monticello Lane	Maple Grove	Hennepin	55369 MN	Minnesota	Warehouse building located on Maple Grove Service Center property.	34,435.55	12,461.54
Maple Grove Material Complex	ARL Rate	0.022716	December 1980	8701 Monticello Lane N	Maple Grove	Hennepin	55369 MN	Minnesota	Material storage building located on Maple Grove Service Center property.	21,785,691.24	10,181,777.23
Minneapolis SE Storage (Leased)	CPR Straight Line	120 Months	December 2018	732 30th Ave SE	Minneapolis	Hennepin	55414 MN	Minnesota	Storage	1,032,766.24	8,606.38
Minot Service Center	ARL Rate	0.022716	December 1960	300 - 18th St SW	Minot	Ward	58701 ND	North Dakota	Service Center	2,798,274.08	680,505.80
Montevideo Office & Center	ARL Rate	0.022716	December 1967	1505 E Highway 7	Montevideo	Chippewa	56265 MN	Minnesota	Service Center	4,209,481.03	505,448.82
Monticello District Office	ARL Rate	0.022716	December 1974	118 Dundas Rd	Monticello	Wright	55362 MN	Minnesota	Service Center	1,034,833.68	288,280.11
Nerstrand Radio Station	ARL Rate	0.022716	December 1960	16036 Goodue Ave	Nerstrand	Rice	55053 MN	Minnesota	Telecommunications site that supports Two-way radio (LMR).	5,834.36	5,086.52
New Richland Office	ARL Rate	0.022716	June 2012	205 St Hwy 13 N	New Richland	Waseca	56072 MN	Minnesota	Service Center	55,191.28	10,970.52
Paynesville Office	ARL Rate	0.022716	December 2002	128 E James St	Paynesville	Stearns	56362 MN	Minnesota	Service Center	529,192.43	60,136.29
Paynesville Pole Yard	ARL Rate	0.022716	March 2004	425 Minnie St	Paynesville	Stearns	56362 MN	Minnesota	Pole storage property used by Paynesville Service Center. Leased property located at 425 Minnie St. Will most likely be relocated within a few years.	119,105.54	32,649.65
Pipestone Office & Warehouse	ARL Rate	0.022716	December 1967	320 2nd Ave NW	Pipestone	Pipestone	55164 MN	Minnesota	Service Center	5,459.74	4,204.75
Pipestone Office & Warehouse	ARL Rate	0.022716	December 1995	320 2nd Ave NW	Pipestone	Pipestone	55164 MN	Minnesota	Service Center	279,469.76	41,044.78
Prairie Island Gen Pk Main Plant	ARL Rate	0.022716	December 1973	1717 Wagonade Dr. E	Wielich	Goodhue	55089 MN	Minnesota	Supports Nuclear Production	166,210.85	33,031.18
Red Wing Service Center	ARL Rate	0.022716	December 1977	3930 Pepin Ave	Red Wing	Goodhue	55066 MN	Minnesota	Service Center	40,776.85	9,879.25
Riverside Construction Warehouse	ARL Rate	0.022716	December 1978	2900 Marshall St NE Gate 2	Minneapolis	Hennepin	55418 MN	Minnesota	Special Contructions material storage building	162,064.34	121,080.14
Salem Office	ARL Rate	0.022716	December 1981	241 W Norton Ave	Salem	McCook	57058 SD	South Dakota	Old Salem Service Center located at 241 W Norton Ave - to be demolished in 2019. New Salem Service Center is located at 431 W Hollister Ave	71,241.23	43,385.10
Salem Storage Skids	ARL Rate	0.022716	December 1964	241 W Norton Ave	Salem	McCook	57058 SD	South Dakota	Old Salem Service Center located at 241 W Norton Ave - to be demolished in 2019. New Salem Service Center is located at 431 W Hollister Ave	2,121.81	1,766.11
Shorewood Service Center	ARL Rate	0.022716	December 1961	5505 Manitow Rd	Excelsior	Hennepin	55331 MN	Minnesota	Service Center	4,178,422.82	1,150,696.87
Sioux Falls Radio Station	ARL Rate	0.022716	December 1961	28546 441st Ave	Freeman	Hutchinson	57029 SD	South Dakota	Telecommunications site that supports Two-way radio (LMR).	11,673.44	10,065.94
Sioux Falls Service Center	ARL Rate	0.022716	December 1989	500 W Russell St	Sioux Falls	Minnehaha	57104 SD	South Dakota	Service Center	2,668,745.64	336,785.79
St Cloud Radio Station	ARL Rate	0.022716	December 1950	1/4 MI S & 1/4 W of St Cloud	St. Cloud	Stearns	56303 MN	Minnesota	This site is in-use for our LMR network.	3,363.23	3,109.72
Waconia Service Center	ARL Rate	0.022716	December 1978	710 So Pine St	Waconia	Carver	55387 MN	Minnesota	Service Center	773,781.19	308,049.02
Waterville District Office	ARL Rate	0.022716	December 1956	420 S 3rd St	Waterville	Le Sueur	56096 MN	Minnesota	Service Center	495,349.69	48,183.98
White Bear Lake Service Center	ARL Rate	0.022716	December 1970	1700 County Road E	White Bear Lake	Ramsey	55110 MN	Minnesota	Service Center	1,947,177.62	147,005.75
Wilmarth Quonset Storeroom	ARL Rate	0.022716	December 1951	1040 Summit Ave	Mankato	Blue Earth	56001 MN	Minnesota	Turbine parts store room	1,157.68	1,097.40
Wyoming Service Center	ARL Rate	0.022716	December 1992	5363 260th St	Wyoming	Chicago	55092 MN	Minnesota	Service Center	4,325.63	985.36
Young America Radio	ARL Rate	0.022716	December 1950	312 5th Ave NE	Norwood Young America	Carver	55315 MN	Minnesota	Telecommunications site that supports Two-way radio (LMR).	4,898.53	4,485.43
Zumbrota District Storage	ARL Rate	0.022716	December 1984	90 Jefferson Ave	Zumbrota	Goodhue	55992 MN	Minnesota	Storage yard	38,101.25	22,115.51
Zumbrota Office	ARL Rate	0.022716	December 1981	135 Jefferson Ave	Zumbrota	Goodhue	55992 MN	Minnesota	Service Center	157,999.75	30,192.18
RESERVE FROM ASSETS TRANSFERRED TO Non-Utility											19,013.15
Total Electric Utility										72,869,778.41	27,762,401.98

Northern States Power Company - Minnesota: Transmission, Distribution & General
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Xcel Energy
Assets To Be Transferred out of 390 to Other Utility Accounts
Electric Utility

Asset Location (Short Description)	Depreciation Method	Depreciation Rate (Annual)	In-Service Date	Address	City	County	Zip Code	State	Operational Purpose	Historical Cost	Allocated Reserve
Prairie Island Gen Pk Main Plant	ARL Rate	0.022716	December 1973	1717 Wakonade Dr. E	Welch	Goodhue	55089	MN	Nuclear Production Property - Transfer to 321 Pending	158,912.64	26,114.90
Elec Prod-Hydro-MN-Hennepin	ARL Rate	0.022716	December 2003	30 3rd Ave SE	Minneapolis	Hennepin	55414	MN	Hydro Production Property - Transfer to 331 Pending	11,167.39	2,480.79
Forbes Sub-Tran-MN	ARL Rate	0.022716	January 2010	3401 Fraser Road	Iron Junction	St. Louis	55751	MN	Electric Transmission Substation assets - Transfer to Electric Account 352 Pending	63,915.41	96,285.55
Forbes Sub-Tran-MN	ARL Rate	0.022716	January 2010	3401 Fraser Road	Iron Junction	Saint Louis	55751	MN	Electric Transmission Substation assets - Transfer to Electric Account 352 Pending	774,785.53	117,682.35
Hennepin Island Hydro Main Pk	ARL Rate	0.022716	December 2003	30 3rd Ave SE	Minneapolis	Hennepin	55414	MN	Hydro Production Property - Transfer to 331 Pending	45,956.99	12,597.90
General Plant - MN	ARL Rate	0.022716	Various	Various	Various	Various	Various	Various	Nuclear - Pending transfer to 394	8,919.84	240.66
MONTICELLO GEN PLT MAIN PLANT	ARL Rate	0.022716	December 1971	2807 W. Cty Road 75	Monticello	Wright	55362	MN	Nuclear Production Property - Transfer to 325 Pending	146,944.58	24,913.89
MONTICELLO GEN PLT TRAINING CENTER	ARL Rate	0.022716	October 2003	2807 W. Cty Road 75	Monticello	Wright	55362	MN	Nuclear Production Property - Transfer to 321 Pending	46,465.66	10,075.16
Oak Park Pole Rack	ARL Rate	0.022716	December 1965	5789 State Coach Trail N	Oak Park	Washington	55082	MN	Transfer to Oak Park Sub-Dist-MN - Transfer Pending	6,012.10	5,475.41
PRAIRIE ISLAND GEN PLT MAIN PLANT	ARL Rate	0.022716	December 1973	1717 Wakonade Dr. E	Welch	Goodhue	55089	MN	Nuclear Production Property - Transfer to 321 Pending	152,535.82	23,168.70
Terminal Storage Area	ARL Rate	0.022716	December 1964	2535 W Larpenette Avenue	Lauderdale	Ramsey	55113	MN	Electric Transmission Substation assets - Transfer to Electric Account 352 Pending	66,064.98	49,630.61
WILMARTH GEN PLT MAIN PLANT BLDG	ARL Rate	0.022716	January 2012	1040 SUMMITT AVE	Mankato	Blue Earth	56001	MN	Steam Production Property - Transfer to 311 Pending	34,013.87	3,959.67
Total Electric Utility										2,085,694.81	372,625.59

Xcel Energy
Assets To Be Transferred out of 390 to Other Utility Accounts
Gas Utility

Asset Location (Short Description)	Depreciation Method	Depreciation Rate (Annual)	In-Service Date	Address	City	County	Zip Code	State	Operational Purpose	Historical Cost	Allocated Reserve
MAPLEWOOD PROPANE PLT GEN PLT SITE	ARL Rate	0.022819	December 1957	1555 NORTH CENTURY AVE	Maplewood	Ramsey	55119	MN	Peak Shaving Gas Plant - Transfer to Gas Production account 305 Pending	295,231.22	24,588.25
Sibley Propane Plant Gen Plant Site	ARL Rate	0.022819	December 1952	Sibley Memorial Highway	Mendota Heights	Dakota	55118	MN	Peak Shaving Gas Plant - Transfer to Gas Production account 305 Pending	248,522.98	22,430.44
Total Gas Utility										543,754.20	47,018.69

Xcel Energy
Assets To Be Transferred out of 390 to Other Utility Accounts
Common Utility

Asset Location (Short Description)	Depreciation Method	Depreciation Rate (Annual)	In-Service Date	Address	City	County	Zip Code	State	Operational Purpose	Historical Cost	Allocated Reserve
General Plant - MN	ARL Rate	0.025379	Various	Various	Various	Various	Various	Various	Nuclear - Pending transfer to 394	38,530.00	1,157.08
West Faribault Sub-tran-MN	ARL Rate	0.025379	December 1966	Faribault MN	Faribault	Rice	55021	MN	Electric Transmission Substation assets - Transfer to Electric Account 352 Pending	38,268.81	16,043.03
Total Common Utility										76,798.81	17,200.11
Total All Utilities - Account 390 Transferred to Other Utility Accounts										2,706,247.82	436,844.39

Xcel Energy
Assets To Be Transferred out of 390 to Non-Utility Accounts
Electric Utility

Asset Location (Short Description)	Depreciation Method	Depreciation Rate (Annual)	In-Service Date	Address	City	County	Zip Code	State	Operational Purpose	Historical Cost	Allocated Reserve
Gaylord Garage & Service Building	ARL Rate	0.022716	December 1985	4th St S & Sibley St	Gaylord	Sibley	55334	MN	Gaylord Service Center is located at 15 5th St. S. The service center building is leased to third party as its no longer used for business purposes.	17,188.72	-
RIVERSIDE GEN PLT SOFTBALL FIELDS	ARL Rate	0.022716	December 1982	ST ANTHONY & COLUMBIA ST	Minneapolis	Hennepin	55418	MN	Non-operations Baseball Field leased to the City of Minneapolis (Buffer Land)	25,550.78	-
Total Electric Utility										42,739.50	-

Xcel Energy
Assets To Be Transferred out of 390 to Non-Utility Accounts
Common Utility

Asset Location (Short Description)	Depreciation Method	Depreciation Rate (Annual)	In-Service Date	Address	City	County	Zip Code	State	Operational Purpose	Historical Cost	Allocated Reserve
BIG OAKS RECREATION BECKER TWP	ARL Rate	0.025379	December 1972	16722 Cty Rd 11 SE	Big Lake	Sherburne	55309	MN	Non-operations land. Leased to Oaks On The River utilized for campgrounds.	592,104.76	-
Total Common Utility										592,104.76	-
Total All Utilities - Account 390 Transferred to Non Utility Accounts										634,844.26	-

Xcel Energy
Assets To Be Retired out of 390
Electric Utility

Asset Location (Short Description)	Depreciation Method	Depreciation Rate (Annual)	In-Service Date	Address	City	County	Zip Code	State	Operational Purpose	Historical Cost	Allocated Reserve
Bird Island Garage	ARL Rate	0.022716	December 1951	820 Highway Ave	Bird Island	Renville	55310	MN	Truck Storage - retired building	96,314.62	76,896.52
Bird Island Pole Yard	ARL Rate	0.022716	December 1948	Park St & 6th Ave	Bird Island	Renville	55310	MN	Service Center - Pending Retirement	1,076.91	1,054.43
Bridge/water Office	ARL Rate	0.022716	December 1956	520 3rd Street	Bridge/water	McCook	57319	SD	Office Building - Pending Retirement	845.54	554.56
Canton Office	ARL Rate	0.022716	December 1964	219 E 5th St	Canton	Lincoln	57013	SD	No longer in use. - Pending Retirement	1,470.33	1,221.84
Centerville Office	ARL Rate	0.022716	December 1957	529 Broadway	Centerville	Turner	57014	SD	No longer in use. - Pending Retirement	825.30	848.23
Dell Rapids Office	ARL Rate	0.022716	December 1968	332 East 3rd Street	Dell Rapids	Minnehaha	57022	SD	No longer in use. - Pending Retirement	399.20	315.04
Farmington Garage	ARL Rate	0.022716	December 1943	TH 65 & W Corp Limits	Farmington	Dakota	55024	MN	No longer in use. - Pending Retirement	1,217.08	1,193.00
Gaylord Pole Yard	ARL Rate	0.022716	December 1953	5th St & 1st Ave S	Gaylord	Sibley	55334	MN	No longer in use. - Pending Retirement	205.04	191.18
General Plant-MN	ARL Rate	0.022716	Various	Various	Various	Various	Various	Various	No longer in use. - Pending Retirement	73,509.00	17,608.71
Hastings Service Center	ARL Rate	0.022716	December 1950	415 Fourth St East	Hastings	Dakota	55033	MN	No longer in use. - Pending Retirement	22,524.60	19,642.74
Mankato Radio Building	ARL Rate	0.022716	December 1958	170 Good Counsel Dr	Mankato	Nicollet	56001	MN	No longer in use. - Pending Retirement	1,216.24	1,082.71
Slayton Office (LSD)	ARL Rate	0.022716	December 1948	2521 26th Street	Slayton	Murray	56172	MN	No longer in use. - Pending Retirement	1,464.40	1,171.60
Wabasha Pole Yard	ARL Rate	0.022716	December 1960	8th St - Cratte & Gambia Ave	Wabasha	Wabasha	55981	MN	No longer in use. - Pending Retirement	842.15	559.84
Waseca District Office	ARL Rate	0.022716	December 1986	Rt 1 Box 1	Waseca	Waseca County	56093	MN	No longer in use. - Pending Retirement	2,062.26	1,135.89
Waterville Storage Shed	ARL Rate	0.022716	December 1975	Erickson & 3rd St	Waterville	Lake of the Woods	56096	MN	No longer in use. - Pending Retirement	573.95	404.49
Wood Lake Service Building	ARL Rate	0.022716	December 1960	3rd & Betw 2nd & 3rd Ave	Wood Lake	Yellow Medicine	56297	MN	No longer in use. - Pending Retirement	9,400.00	3,734.96
Total Electric Utility										213,546.62	127,617.74

Northern States Power Company - Minnesota: Transmission, Distribution & General
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Xcel Energy
 Assets To Be Retired out of 390
 Gas Utility

Asset Location (Short Description)	Depreciation Method	Depreciation Rate		In-Service Date	Address	City	County	Zip Code	State	Operational Purpose	Historical Cost	Allocated Reserve
		(Annual)										
400 1st Ave No 2nd Flr Mpls	ARL Rate	0.025379		December 1999	400 1st Ave No 2nd Flr	Minneapolis	Hennepin	55401	MN	Site no longer used by NSP - retired (related to Camp Sunrise)	5,212.21	1,253.39
Arden Hills Office (LSD)	ARL Rate	0.025379		December 2000	1971 Gateway Blvd	Arden Hills	Ramsey	55112	MN	No longer in use. - Pending Retirement	16,102.66	3,121.10
Fargo Radio Building	ARL Rate	0.025379		December 1951	1438 10th St	Fargo	Cass	58102	ND	Water tower site, no-longer is in use.-Pending Retirement	1,730.94	835.17
General Plant-MN	ARL Rate	0.025379		Various	Various	Various	Various	Various	Various	No longer in use. - Pending Retirement	2,605.54	458.29
League of MN Cities Building	ARL Rate	0.025379		December 1966	145 University Ave W	St. Paul	Ramsey	55103	MN	No longer in use. - Pending Retirement	68,079.81	16,802.99
St Paul Customer Office	ARL Rate	0.025379		December 1981	421 Wabasha St N	St. Paul	Ramsey	55102	MN	No longer in use. - Pending Retirement	83,602.03	27,146.49
Stillwater Radio Station	ARL Rate	0.025379		December 1952	Moore St	Stillwater	Washington	55082	MN	No longer in use. - Pending Retirement	1,491.59	734.45
Total Common Utility											178,824.78	50,351.88
Total All Utilities - Account 390 To Be Retired											392,371.40	177,969.62
Total Electric 390											74,711,759.34	28,262,645.31
Total Gas 390											1,731,100.20	167,670.23
Total Common 390											199,975,335.75	29,239,285.77
Total 390											276,418,195.29	57,669,601.31

CERTIFICATE OF SERVICE

I, Lynnette Sweet, hereby certify that I have this day served copies of the foregoing document on the attached lists 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 Nos. E,G002/D-19-____
E,G002/D-18-523
Xcel Energy Miscellaneous Electric and Gas

Dated this 31st day of July 2019

/s/

Lynnette Sweet
Regulatory Administrator

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