



414 Nicollet Mall
Minneapolis, MN 55401

April 19, 2018

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

—Via Electronic Filing—

RE: CORRECTED PETITION PAGES
FIVE-YEAR TRANSMISSION, DISTRIBUTION,
AND GENERAL DEPRECIATION STUDY
DOCKET NO. E,G002/D-17-581

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits this letter to provide corrected pages to the Company's 2017 Transmission, Distribution, and General Depreciation Study Petition filed July 31, 2017 in response to the Minnesota Department of Commerce's April 12, 2018 letter in the above-noted docket.

We appreciate the Department's careful review of our Petition and recommendation that the Commission approve our 2017 Depreciation Study with clarifying modifications as discussed in the Department's October 13, 2017 Response Comments.

In its April 12, 2018 letter and in reference to the corrections requested by the Company in our December 22, 2017 letter, the Department asked that we also provide a corrected Schedule C summary (page 1 of 6) that compares present to proposed depreciation in total for all categories (Electric Utility, Gas Utility, and Common Utility), as this is impacted by the Company's request for a revised service life. The Department also requested a corrected Table 1 (Depreciation Expense Impact) from page 2 of the Petition, as revising the leasehold service life from 10 to 15 years impacts the Electric Utility and the electric portion of the Common Utility net decrease in depreciation expense due to the change in the depreciation method.

We provide a complete revised Schedule C (including the summary) and Petition Table 1 with this filing to clarify the record. We agree with the Department that the changes to these Petition items are minor and do not affect the nature of the recommendations reflected in the Department's Response Comments.

We have electronically filed this document with the Minnesota Public Utilities Commission, and copies have been served on the parties on the attached service list. Please contact Mary Martinka at mary.a.martinka@xcelenergy.com or (612) 330-6737 or me at lisa.h.perkett@xcelenergy.com or (612)330-6950 if you have questions regarding this filing.

Sincerely,

/s/

LISA H. PERKETT
PRINCIPAL FINANCIAL CONSULTANT

Enclosures
c: Service List

Northern States Power Company
 Comparison of Present to Proposed Depreciation

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Summary

Utility/ Functional Class	Adjusted Plant Balance 1/1/2017	Present Annual Accrual	Proposed Annual Accrual	Proposed less Present Change
Electric Utility				
Intangible	87,361,385	17,472,277	19,927,132	2,454,855
Transmission	3,323,048,309	67,888,314	72,362,322	4,474,008
Distribution - Minnesota Only	3,306,415,677	94,456,990	96,661,923	2,204,933
General	474,187,703	36,997,657	31,547,491	(5,450,166)
Total Electric Utility	7,191,013,074	216,815,238	220,498,868	3,683,630
Gas Utility				
Intangible	4,428,301	862,233	849,461	(12,772)
Transmission	80,539,128	1,568,080	1,239,818	(328,262)
Distribution - Minnesota Only	931,873,822	28,082,865	23,085,625	(4,997,240)
General	47,511,548	3,491,043	2,240,716	(1,250,327)
Total Gas Utility	1,064,352,800	34,004,220	27,415,620	(6,588,601)
Common Utility				
Intangible	181,429,222	27,132,305	28,834,140	1,701,835
General	310,822,735	32,072,452	26,331,822	(5,740,630)
Total Common Utility	492,251,957	59,204,757	55,165,962	(4,038,795)
Total All Utilities	8,747,617,830	310,024,215	303,080,449	(6,943,766)

Northern States Power Company
Comparison of Present to Proposed Depreciation

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Electric Utility

FERC Account	Account Description	Plant Balance 1/1/2017	Fully Accrued	Adjusted Plant Balance 1/1/2017	(Note)	As Approved in E,G002/D-12-858		Proposed		Proposed less Present Change
						Annual Rate (ASL)	Annual Accrual (ASL)	Annual Rate (ARL)	Annual Accrual (ARL)	
						(b)	(c) = (a)*(b)/100	(d)	(e) = (a)*(d)/100	(f) = (e) - (c)
Intangible										
303	Computer Software - 5 year	115,172,555	(27,811,170)	87,361,385	(1)	20.00	17,472,277	22.81	19,927,132	2,454,855
Total Intangible		115,172,555	(27,811,170)	87,361,385			17,472,277		19,927,132	2,454,855
Transmission										
352	Structures & Improvements	103,086,366		103,086,366		1.47	1,515,976	1.51	1,556,604	40,628
353	Station Equipment	1,181,449,210		1,181,449,210		1.96	23,207,038	2.07	24,455,999	1,248,961
354	Towers & Fixtures	118,631,858		118,631,858		1.93	2,287,900	1.85	2,194,689	(93,211)
355	Poles & Fixtures	1,330,556,061		1,330,556,061		2.18	28,971,785	2.43	32,332,512	3,360,727
356	Overhead Conductor & Devices	532,704,102		532,704,102		2.06	10,992,307	2.03	10,813,893	(178,414)
357	Underground Conduit	25,910,138		25,910,138		1.37	354,933	1.38	357,560	2,627
358	Underground Conductor & Devices	30,710,573		30,710,573		1.82	558,374	2.12	651,064	92,690
Total Transmission		3,323,048,309	-	3,323,048,309			67,888,314		72,362,322	4,474,008
Distribution - Minnesota Only										
361	Structures & Improvements	43,721,596		43,721,596		2.17	947,301	2.07	905,037	(42,264)
362	Station Equipment	552,978,032		552,978,032		2.18	12,064,975	2.37	13,105,579	1,040,604
364	Poles, Towers & Fixtures	343,536,905		343,536,905		4.55	15,615,314	4.69	16,111,881	496,567
365	Overhead Conductor & Devices	373,235,852		373,235,852		3.08	11,484,180	3.21	11,980,871	496,691
366	Underground Conduit	261,312,548		261,312,548		2.12	5,527,765	2.15	5,618,220	90,454
367	Underground Conductor & Devices	967,850,933		967,850,933		2.22	21,507,799	2.25	21,776,646	268,847
368	Line Transformers	372,629,100	-	372,629,100	(1)	3.28	12,226,892	3.23	12,035,920	(190,972)
368	Line Capacitors	18,759,258	(3,570,695)	15,188,563	(1)	4.40	668,297	4.20	637,920	(30,377)
369	Services - Overhead	71,641,753		71,641,753		4.25	3,044,774	4.43	3,173,730	128,955
369	Services - Underground	185,773,119		185,773,119		2.56	4,757,604	2.40	4,458,555	(299,049)
370	Meters	96,316,591	(41,953,643)	54,362,948	(1)	6.67	3,624,197	6.90	3,751,043	126,847
373	Street Light & Signal Systems	64,184,329		64,184,329		4.66	2,987,891	4.84	3,106,522	118,630
Total Distribution - Minnesota Only		3,351,940,016	(45,524,338)	3,306,415,677			94,456,990		96,661,923	2,204,933

Northern States Power Company
Comparison of Present to Proposed Depreciation

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Electric Utility

FERC Account	Account Description	Plant Balance 1/1/2017	Fully Accrued	Adjusted Plant Balance 1/1/2017	(Note)	As Approved in E,G002/D-12-858		Proposed		Proposed less Present Change
						Annual Rate (ASL)	Annual Accrual (ASL)	Annual Rate (ARL)	Annual Accrual (ARL)	
						(b)	(c) = (a)*(b)/100	(d)	(e) = (a)*(d)/100	(f) = (e) - (c)
General										
390	Structures & Improvements	63,508,306		63,508,306		2.11	1,337,017	2.27	1,441,639	104,622
390	Structures & Improvements - Leasehold Improvements	35,652		35,652		10.00	3,565	10.00	3,565	-
391	Office Furniture & Equipment	27,593,861	-	27,593,861	(1)	5.00	1,379,693	4.48	1,236,205	(143,488)
391	Network Equipment	32,398,061	-	32,398,061	(1)	25.00	8,099,515	15.78	5,112,414	(2,987,101)
392	Transportation Equipment - Automobiles	1,108,813	-	1,108,813	(1)	10.00	110,881	8.98	99,571	(11,310)
392	Transportation Equipment - Light Trucks	32,832,470	(6,239,706)	26,592,763	(1)	8.33	2,216,064	8.07	2,146,036	(70,028)
392	Transportation Equipment - Trailers	17,878,078	-	17,878,078	(1)	6.67	1,191,872	6.29	1,124,531	(67,341)
392	Transportation Equipment - Heavy Trucks	97,589,361	(4,119,785)	93,469,576	(1)	7.14	6,676,398	6.63	6,197,033	(479,365)
393	Stores Equipment	1,648,791	-	1,648,791	(1)	5.00	82,440	4.60	75,844	(6,595)
394	Tools, Shop & Garage Equipment	81,301,137	(187,888)	81,113,250	(1)	6.67	5,407,550	6.25	5,069,578	(337,972)
395	Laboratory Equipment	3,209,733	-	3,209,733	(1)	10.00	320,973	9.17	294,333	(26,641)
396	Power Operated Equipment	45,134,817	-	45,134,817	(1)	8.33	3,761,235	6.64	2,996,952	(764,283)
397	Communication Equipment	17,117,461	(158,602)	16,958,859	(1)	11.11	1,884,318	8.68	1,472,029	(412,289)
397	Communication Equipment - Two Way	6,532,362	-	6,532,362	(1)	11.11	725,818	9.89	646,051	(79,767)
397	Communication Equipment - AES	7,071,726	-	7,071,726	(1)	6.67	471,448	5.92	418,646	(52,802)
397	Communication Equipment - EMS	47,275,858	-	47,275,858	(1)	6.67	3,151,724	6.53	3,087,113	(64,610)
398	Miscellaneous Equipment	2,723,841	(66,643)	2,657,198	(1)	6.67	177,147	4.74	125,951	(51,195)
Total General		484,960,327	(10,772,624)	474,187,703			36,997,657		31,547,491	(5,450,166)
Total Electric Utility		7,275,121,206	(84,108,133)	7,191,013,074			216,815,238		220,498,868	3,683,630

(1): Plant Balance for vintage group (amortized) assets is for the vintages as of 1/1/2017 that are not fully depreciated.

Northern States Power Company
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Gas Utility

FERC Account	Account Description	Plant Balance 1/1/2017	Fully Accrued	Adjusted Plant Balance 1/1/2017	(Note)	As Approved in E,G002/D-12-858		Proposed		Proposed less Present Change
						Annual Rate (ASL)	Annual Accrual (ASL)	Annual Rate (ARL)	Annual Accrual (ARL)	
						(b)	(c) = (a)*(b)/100	(d)	(e) = (a)*(d)/100	(f) = (e) - (c)
Intangible										
303	Computer Software - 5 year	7,256,644	(3,062,618)	4,194,027	(1)	20.00	838,805	19.71	826,643	(12,163)
303	Computer Software - 10 year	234,274	-	234,274	(1)	10.00	23,427	9.74	22,818	(609)
Total Intangible		7,490,919	(3,062,618)	4,428,301			862,233		849,461	(12,772)
Transmission										
366	Structures & Improvements	1,130,639	-	1,130,639		2.02	22,830	1.15	13,002	(9,828)
367	Mains	65,790,678	-	65,790,678		1.53	1,008,790	1.31	861,858	(146,933)
369	Measure & Regulating Station Equipment	13,617,811	-	13,617,811		3.94	536,459	2.68	364,957	(171,502)
Total Transmission		80,539,128	-	80,539,128			1,568,080		1,239,818	(328,262)
Distribution - Minnesota Only										
375	Structures & Improvements	727,864	-	727,864		2.44	17,753	2.06	14,994	(2,759)
376	Mains - Metallic	135,069,020	-	135,069,020		2.35	3,178,095	1.85	2,498,777	(679,318)
376	Mains - Plastic	384,394,656	-	384,394,656		2.56	9,823,419	2.05	7,880,090	(1,943,329)
378	Measure & Regulating Station Equipment - General	22,768,673	-	22,768,673		3.29	748,969	3.18	724,044	(24,926)
379	Measure & Regulating Station Equipment - City Gate	1,392,566	-	1,392,566		2.68	37,379	2.63	36,624	(755)
380	Services - Metallic	12,590,915	-	12,590,915		3.50	440,682	2.06	259,373	(181,309)
380	Services - Plastic	272,681,597	-	272,681,597		3.33	9,089,387	2.82	7,689,621	(1,399,766)
381	Meters	105,068,640	(12,890,367)	92,178,273	(1)	5.15	4,747,181	4.32	3,982,101	(765,080)
381	Meters - Telemetry	36,778	(36,778)	-	(2)	12.50	-	12.50	-	-
383	House Regulators	10,070,258	-	10,070,258	(2)	5.00	-	0.00	-	-
Total Distribution - Minnesota Only		944,800,967	(12,927,145)	931,873,822			28,082,865		23,085,625	(4,997,240)

Northern States Power Company
Comparison of Present to Proposed Depreciation

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Gas Utility

FERC Account	Account Description	Plant Balance 1/1/2017	Fully Accrued	Adjusted Plant Balance 1/1/2017	(Note)	As Approved in E,G002/D-12-858		Proposed		Proposed less Present Change	
						Annual Rate (ASL)	Annual Accrual (ASL)	Annual Rate (ARL)	Annual Accrual (ARL)		
						(a)	(b)	(c) = (a)*(b)/100	(d)	(e) = (a)*(d)/100	(f) = (e) - (c)
General											
390	Structures & Improvements	1,493,079	-	1,493,079		2.18	32,576	2.36	35,237	2,660	
391	Office Furniture & Equipment	906,378	-	906,378	(1)	5.00	45,319	3.62	32,811	(12,508)	
391	Network Equipment	38,023	-	38,023	(1)	25.00	9,506	9.58	3,643	(5,863)	
392	Transportation Equipment - Automobiles	376,943	-	376,943	(1)	10.00	37,694	8.74	32,945	(4,749)	
392	Transportation Equipment - Light Trucks	6,054,537	(847,483)	5,207,054	(1)	8.33	433,921	5.75	299,406	(134,516)	
392	Transportation Equipment - Trailers	1,504,110	(50,252)	1,453,858	(1)	6.67	96,924	4.62	67,168	(29,756)	
392	Transportation Equipment - Heavy Trucks	8,425,887	(725,075)	7,700,813	(1)	7.14	550,058	4.36	335,755	(214,303)	
393	Stores Equipment	10,091	-	10,091	(1)	5.00	505	3.87	391	(114)	
394	Tools, Shop & Garage Equipment	6,257,777	59,073	6,316,850	(1)	6.67	421,123	5.27	332,898	(88,225)	
395	Laboratory Equipment	-	-	-	(1)	10.00	-	10.00	-	-	
396	Power Operated Equipment	2,858,219	-	2,858,219	(1)	8.33	238,185	5.81	166,062	(72,122)	
397	Communication Equipment	4,722,283	-	4,722,283	(1)	11.11	524,698	1.54	72,723	(451,975)	
397	Communication Equipment - Two Way	120,072	-	120,072	(1)	11.11	13,341	9.46	11,359	(1,983)	
397	Communication Equipment - AES	15,492,768	-	15,492,768	(1)	6.67	1,032,851	5.23	810,272	(222,579)	
397	Communication Equipment - EMS	764,413	-	764,413	(1)	6.67	50,961	5.03	38,450	(12,511)	
398	Miscellaneous Equipment	50,705	-	50,705	(1)	6.67	3,380	3.15	1,597	(1,783)	
Total General		49,075,285	(1,563,737)	47,511,548			3,491,043		2,240,716	(1,250,327)	
Total Gas Utility		1,081,906,299	(17,553,499)	1,064,352,800			34,004,220		27,415,620	(6,588,601)	

(1): Plant Balance for vintage group (amortized) assets is for the vintages as of 1/1/2017 that are not fully depreciated.

(2): This account is fully depreciated prior to 2017

Northern States Power Company
Comparison of Present to Proposed Depreciation

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Common Utility

FERC Account	Account Description	Plant Balance 1/1/2017	Fully Accrued	Adjusted Plant Balance 1/1/2017	(Note)	As Approved in E,G002/D-12-858		Proposed		Proposed less Present Change	
						Annual Rate (ASL)	Annual Accrual (ASL)	Annual Rate (ARL)	Annual Accrual (ARL)		
						(a)	(b)	(c) = (a)*(b)/100	(d)	(e) = (a)*(d)/100	(f) = (e) - (c)
Intangible											
303	Computer Software - 3 year	7,673,530	(7,673,530)	-	(2)	33.33	-	33.33	-	-	
303	Computer Software - 5 year	197,541,349	(87,309,050)	110,232,298	(1)	20.00	22,046,460	21.47	23,666,874	1,620,415	
303	Computer Software - 7 year	44,140,612	(44,140,612)	-	(2)	14.29	-	14.29	-	-	
303	Computer Software - 10 year	68,449,240	(58,267,735)	10,181,505	(1)	10.00	1,018,150	10.54	1,073,131	54,980	
303	Computer Software - 15 year	61,015,418	-	61,015,418	(1)	6.67	4,067,695	6.71	4,094,135	26,440	
Total Intangible		378,820,150	(197,390,928)	181,429,222			27,132,305		28,834,140	1,701,835	
General											
390	Structures & Improvements	151,813,406	-	151,813,406		2.18	3,312,292	2.58	3,916,786	604,493	
390	Structures & Improvements - Leasehold Improvements	18,509,449	-	18,509,449		6.67	1,233,963	6.67	1,233,963	-	
391	Office Furniture & Equipment	27,141,560	(2,929,083)	24,212,478	(1)	5.00	1,210,624	4.68	1,133,144	(77,480)	
391	Network Equipment	100,446,164	3,262	100,449,426	(1)	25.00	25,112,357	18.85	18,934,717	(6,177,640)	
392	Transportation Equipment - Automobiles	823,465	-	823,465	(1)	10.00	82,347	9.12	75,100	(7,246)	
392	Transportation Equipment - Light Trucks	3,431,469	(25,252)	3,406,217	(1)	8.33	283,851	8.80	299,747	15,896	
392	Transportation Equipment - Trailers	1,099,687	(104,349)	995,338	(1)	6.67	66,356	5.73	57,033	(9,323)	
392	Transportation Equipment - Heavy Trucks	5,505,442	(1,252,353)	4,253,089	(1)	7.14	303,792	6.27	266,669	(37,123)	
393	Stores Equipment	246,162	-	246,162	(1)	5.00	12,308	4.92	12,111	(197)	
394	Tools, Shop & Garage Equipment	4,041,708	(10,892)	4,030,816	(1)	6.67	268,721	6.41	258,375	(10,346)	
395	Laboratory Equipment	-	-	-	(2)	10.00	-	10.00	-	-	
396	Power Operated Equipment	990,912	(281,183)	709,729	(1)	8.33	59,144	6.67	47,339	(11,805)	
397	Communication Equipment	964,432	(248,569)	715,864	(1)	11.11	79,540	7.66	54,835	(24,705)	
397	Communication Equipment - Two Way	75,068	-	75,068	(1)	11.11	8,341	9.96	7,477	(864)	
398	Miscellaneous Equipment	582,227	-	582,227	(1)	6.67	38,815	5.93	34,526	(4,289)	
Total General		315,671,153	(4,848,418)	310,822,735			32,072,452		26,331,822	(5,740,630)	
Total Common Utility		694,491,303	(202,239,346)	492,251,957			59,204,757		55,165,962	(4,038,795)	

(1): Plant Balance for vintage group (amortized) assets is for the vintages as of 1/1/2017 that are not fully depreciated.

(2): This account is fully depreciated prior to 2017

Table 1 Revised: Depreciation Expense Impact

	Estimated Change to Depreciation prior to allocations	Common Utility allocations	Estimated Change to Depreciation after allocations
Electric Utility	\$ 3,683,630	\$ (3,838,138)	\$ (154,508)
Gas Utility	(6,588,601)	(200,657)	(6,789,258)
Common Utility	(4,038,795)	4,038,795	0
Total Estimated Impact	<u>\$ (6,943,766)</u>	<u>\$ 0</u>	<u>\$ (6,943,766)</u>

CERTIFICATE OF SERVICE

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

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

xx electronic filing

Docket No. E,G002/D-17-581

Dated this 19th day of April 2018

/s/

Carl Cronin
Regulatory Administrator

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Aafedt	daafedt@winthrop.com	Winthrop & Weinstine, P.A.	Suite 3500, 225 South Sixth Street Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_17-581_D-17-581
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	OFF_SL_17-581_D-17-581
Alison C	Archer	aarcher@misoenergy.org	MISO	2985 Ames Crossing Rd Eagan, MN 55121	Electronic Service	No	OFF_SL_17-581_D-17-581
Ryan	Barlow	Ryan.Barlow@ag.state.mn.us	Office of the Attorney General-RUD	445 Minnesota Street Bremer Tower, Suite 1400 St. Paul, Minnesota 55101	Electronic Service	No	OFF_SL_17-581_D-17-581
James J.	Bertrand	james.bertrand@stinson.com	Stinson Leonard Street LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-581_D-17-581
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