



414 Nicollet Mall
Minneapolis, MN 55401

August 18, 2020

—Via Electronic Filing—

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101

RE: PETITION
2020 ANNUAL REVIEW OF REMAINING LIVES & FIVE-YEAR DEPRECIATION
STUDY
DOCKET NO. E,G002/D-19-723

Dear Mr. Seuffert:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed 2020 Review of Remaining Lives and Five-Year Depreciation Study Petition. This filing is submitted to satisfy the review of depreciation rates for electric and natural gas production facilities in accordance with the Commission's September 8, 1978 Order in Docket No. E002/D-77-1086A, November 13, 2015 Order in Docket No. E,G002/D-15-46, September 4, 2018 Order in Docket No. E,G002/D-18-162, October 22, 2019 order in Docket No. E,G002/D-19-161, Minn. Stat. § 216B.11, and Minnesota Rules 7825.0500 through 7825.0900.

We have electronically filed this document with the Minnesota Public Utilities Commission, and copies have been served on the parties on the attached service list. Please contact me at 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 List

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben	Chair
Valerie Means	Commissioner
Matthew Schuerger	Commissioner
Joseph K. Sullivan	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF THE 2020 REVIEW OF
REMAINING LIVES AND FIVE-YEAR
DEPRECIATION STUDY

DOCKET No. E,G002/D-19-723

PETITION

OVERVIEW

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Petition for approval of our 2020 Review of Remaining Lives. After performing our annual review of electric and gas production and gas storage asset lives and net salvage rates, we respectfully request approval of the following:

- Passage of time adjustments for all electric and natural gas production and gas storage facilities, except as discussed below;
- Modification to the remaining lives for the Wescott Gas Storage facility and the Luverne Wind2Battery System;
- Initial remaining life and net salvage rate for Blazing Star II, Crowned Ridge, Freeborn, and Dakota Range wind projects;
- Initial remaining life and net salvage rate for the approved acquisitions of the Community Wind North and Jeffers Wind projects (Docket No. E002/M-18-777) and the Mower Wind project (Docket No. E002/M-19-553);
- Reserve reallocations to certain Steam and Other Production accounts; and
- Updates to the net salvage rates for electric and natural gas production and gas storage facilities based on the 5-year Dismantling Study.

Attachment A is a summary of the requested 2021 remaining lives and net salvage rates.

Additionally, in compliance with past practice and the Commission's Order in our 2019 remaining life filing¹, we provide a discussion of the following items for the Commission's information:

- An explanation and schedule of the differences between depreciation remaining lives and the Integrated Resource Plan² (IRP) lives of electric production plants.
- An update on removal costs for Black Dog Units 3 and 4, Minnesota Valley, Key City, and Granite City.
- A supplemental schedule showing the total (in addition to the remaining) depreciable lives of the Company's electric production facilities.

Overall, this Petition reflects an increase in total Company depreciation and amortization expense of \$2.5 million for existing assets and includes initial lives and net salvage for several new wind projects. Consistent with our 2015 Remaining Life Petition which included the last 5-year dismantling study (Docket No. E,G002/D-15-46), we respectfully request Commission approval of the changes proposed by the Company to be effective January 1, 2021 unless noted.

While this Petition is an annual filing, the Company recognizes this Docket may not be ordered upon before the next typically scheduled filing date of mid-February 2021. Therefore, we have also provided detail of wind projects and other assets being in-serviced during 2021 for your consideration if the Commission were to delay or cancel the 2021 filing date. In the Company's 2015 Petition (Docket No. E,G002/D-15-46), the timing of the Petition and the Company's upcoming rate case were similar to the current situation. The 2015 Docket was ordered upon on November 13, 2015 with an effective date of January 1, 2016, and the Commission Ordered the next filing be made in February of 2017, waiving the subsequent 2016 filing requirement.

In response to the inquiry into the financial effect of COVID-19 (Docket No. E,G999/CI-20-425), we have proposed the use of rate mitigation tools to address the additional costs related to our proposed relief and recovery projects. While these tools are still being evaluated, they may include potential adjustments to plant remaining lives. To the extent the Company proposes and the Commission approves the uses of any rate mitigation tools that impact this docket, the Company will supplement this filing to reflect this guidance.

¹ Docket No. E,G002/D-19-161, October 22, 2019 Order.

² Docket No. E002/RP-19-368

I. SUMMARY OF FILING

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

II. SERVICE ON OTHER PARTIES

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

III. GENERAL FILING INFORMATION

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

A. Name, Address, and Telephone Number of Utility

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

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

Matt B. Harris
Lead Assistant General Counsel
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, MN 55401
(612) 330-7641

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

The date of the filing is August 18, 2020. The Company requests that the Commission approve our proposed remaining lives and net salvage rates effective January 1, 2021. The Company requests that effective dates for the lives of the various new or purchased wind farms coincide with the month the investment is placed in service or acquired as noted later in this petition.

D. Statute Controlling Schedule for Processing the Filing

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

E. Utility Employee Responsible for the Filing

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

IV. MISCELLANEOUS INFORMATION

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

Matt B. Harris
Lead Assistant General Counsel
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, Minnesota 55401
Matt.B.Harris@xcelenergy.com

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

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

V. REVIEW OF REMAINING LIVES AND NET SALVAGE RATES

A. Background

The Commission approved our current remaining lives and net salvage rates effective January 1, 2019, in their October 22, 2019 Order in Docket No. E,G002/D-19-161. This 2020 review uses the previously approved remaining lives and net salvage rates—assuming a two-year passage of time adjustment—as the starting point for this filing. Thus, we have reviewed the remaining lives of our electric and natural gas production and gas storage facilities as of January 1, 2021, considering system demand, availability

of fuel supplies, operating and maintenance costs, and future technological advancements that influence the decision about retiring electric and natural gas facilities.

In this filing we request approval of the following changes effective January 1, 2021:

- Passage of time adjustments for all electric and natural gas production and gas storage facilities, except as discussed below;
- Modification to the remaining lives for the Wescott Gas Storage facility and the Luverne Wind2Battery System;
- Initial remaining life and net salvage rate for Blazing Star II, Crowned Ridge, Freeborn, and Dakota Range wind farms;
- Initial remaining life and net salvage rate for the approved acquisitions of the Community Wind North and Jeffers Wind projects (Docket No. E002/M-18-777) and the Mower Wind project (Docket No. E002/M-19-568);
- Reserve reallocations to certain Steam and Other Production accounts; and
- Updates to the net salvage rates for electric and natural gas production and gas storage facilities based on the 5-year Dismantling Study.

B. Passage of Time Adjustment

As mentioned above, to begin our analysis of remaining lives, we incorporated a two-year passage of time adjustment to the 2019 certified remaining lives of all facilities. Subtracting two years from the present certified remaining life results in the proposed remaining lives as of January 1, 2021. The passage of time adjustment does not change the annual depreciation accrual, but simply reflects that Xcel Energy production facilities will have aged two years since January 1, 2019.

Attachment B shows our Comparison of Present and Proposed Lives, as it relates to 2021 estimated depreciation expense.

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

- Attachment C – 2019 Plant In-service;
- Attachment D – 2019 Analysis of Depreciation Reserve; and
- Attachment E – 2019 Summary of Annual Depreciation Accruals.

C. Recommended Changes to Remaining Lives for Production Facilities

As discussed below, we are requesting approval of changes to the remaining lives of two facilities and changes to the net salvage rate of all facilities which results in an increase in total Company depreciation and amortization expense of approximately \$2.5 million for existing assets. In addition, we request a new remaining life for our wind facilities anticipated to be in-serviced during 2020 and 2021.

1. *Electric Utility – Other Production – Luverne Wind2Battery System*

The Company installed a one megawatt (MW) wind energy battery-storage system in December 2009 with an initial life of 15 years. This project was a pilot to demonstrate the system's ability to store wind energy, move it to the electricity grid when needed, and to validate energy storage in supporting greater wind penetration on the Xcel Energy system. Located in Luverne, Minnesota (about 30 miles east of Sioux Falls, South Dakota), the battery was connected to a nearby 11 MW wind farm formerly owned by Minwind Energy, LLC.

The battery consists of twenty 50-kilowatt battery modules that are roughly the size, in total, of two semi-truck trailers and weigh approximately 80 tons. The battery has an approximate storage capacity of 7.2 MW-hours of electricity, with a charge/discharge capacity of one MW.

The original cost of the asset is \$4.1 million. As of December 31, 2020, the estimated accumulated depreciation for this asset will be \$3.2 million, leaving a remaining undepreciated net book value of \$0.9 million.

In 2019, the plant that the battery was connected to was sold to another party and this party severed the connection from the wind farm to Xcel Energy's battery. The loss of this interconnection has caused us to revisit the future use of the asset.

Xcel Energy explored the option to try to independently tie the asset back into the grid or to work with the new plant owner to establish a connection. However, due to rapidly changing battery and storage technology both the battery and its support equipment have reached an age where vendor assistance and repair hardware are unavailable or scarce. Additionally, costly infrastructure upgrades and installations would be required for continued operations as the original tie to the electrical grid was through a neighboring wind farm that is ceasing operation. This means if we were able to find a company who could make and service the parts necessary to reconnect, estimated capital costs of nearly \$2 million would be required along with estimated operating and maintenance (O&M) expenses of approximately \$0.2 million per year.

Thus, even in the unlikely event the Company were able to find a supplier, the cost to continue operation would be prohibitively expensive and would not provide enough benefit to customers to warrant the additional capital and O&M.

Due to the materials used in this pilot, finding a channel to dispose of the battery has proven difficult and costly not only for Xcel Energy but for other utility companies in the United States. The Company is exploring options with three vendors (the battery manufacturer, the manufacturer of the controls system, and a battery recycling company) to determine the best route to safely remove and dispose of the battery. The battery uses sodium-sulfur technology which must be specially sealed as the compound will spontaneously burn when in contact with air and moisture. Therefore, there is a need to provide on-going monitoring of the asset's condition to ensure against a potential fire or other catastrophic event. Because of the limited disposal options and the safety concerns, removal costs are estimated at \$5.6 million.

This experimental battery storage pilot project was the first use of direct wind energy storage technology in the United States. The Company and many direct and indirect partners learned a great deal from this small-scale pilot, including:

- Abilities of large-scale battery storage technology to effectively firm wind energy, enabling a shift of wind-generated energy from off-peak to on-peak availability;
- Testing of ancillary service support to the grid;
- Assess value of storage in the Midwest Independent System Operator market for current wind penetration scenarios; and
- Assess the overall operating characteristics of the system, including impacts on system performance as a function of operational mode and external weather conditions.

While fruitful, wind generation, battery equipment, and energy storage technology have all changed dramatically over the past decade since this pilot was installed. As with any investigational initiative, it is difficult to project the lifespan or costs with absolute accuracy from the inception.

Therefore in this petition, we are requesting the Commission approve a remaining life of zero years as of January 1, 2021, which would accelerate the retirement date by three years and approve a reserve reallocation from other plants within the Other Production function to this asset in the amount of \$6.5 million (\$0.9 million for estimated remaining net book value and \$5.6 million for removal costs) in order to fully depreciate and retire the battery and then safely remove and dispose of it.

The impacts resulting from the adjustments to the Wind2Battery System are shown in Attachment B, Comparison of Present and Proposed Lives.

2. *Electric Utility – Other Production: Blazing Star II, Crowned Ridge, Freeborn, and Dakota Range*

During 2020 and 2021, the Company plans to in-service four new wind projects – Blazing Star II, Crowned Ridge, Freeborn, and Dakota Range. Below are details on each plant:

- The Blazing Star II wind farm is a 200 MW wind project located in southwest Minnesota's Lincoln County. The estimated in-service date is December 2020.
- Crowned Ridge wind farm, located in Codington County in northeastern South Dakota, is a 200 MW project estimated to be in-serviced in November 2020.
- Freeborn wind farm will have turbines located in both southern Minnesota and northern Iowa. The 200 MW project is anticipated to be in-serviced in March 2021.
- Dakota Range is a 300 MW wind project, located in South Dakota's Codington and Grant counties. The estimated in-service date is December 2021.

The Company is continually monitoring the COVID-19 pandemic and the effect it could have on these, and all, projects. We will continue to update the Commission on any COVID-19 pandemic effects as conditions warrant.

Consistent with our actions in the IRP and the Renewable Energy Standard Rider³, the Company proposes the initial life for these four wind farms be set to 25 years from their in-service dates as estimated above. A 25-year life is consistent with the treatment of the Company's Grand Meadow, Nobles, Border Winds, Pleasant Valley, Courtenay, Blazing Star I, Lake Benton, and Foxtail wind facilities. A 25-year life is also consistent with remaining life expectations stated by the manufacturer of the turbines being used at these facilities.

Based on the remaining life of 25 years as of the estimated in-service dates, along with the net salvage rate of negative 10.5 percent as discussed in Section D below, the Company has calculated 2020 depreciation for these projects of approximately \$2.4 million. This represents a partial year of depreciation as these plants will be in-serviced during the year. 2021's depreciation expense will be approximately \$40.2 million which represents a full year of depreciation on 2020 in-serviced wind farms and a partial year on those in-serviced during 2021.

³ Docket No. E002/M-17-818

Table 1: Summary of 2020-2021 Depreciation Expense on New Wind Facilities

Plant	Estimated in-service date	2020 depreciation expense	2021 depreciation expense
Crowned Ridge	November 2020	\$1.8 million	\$14.1 million
Blazing Star II	December 2020	\$0.6 million	\$13.9 million
Freeborn	March 2021	-	\$11.5 million
Dakota Range	December 2021	-	\$0.7 million
Total		\$2.4 million	\$40.2 million

3. *Electric Utility – Other Production: Approved Wind Project Acquisitions*

The Community Wind North (CWN) and Jeffers Wind project acquisitions were approved in Docket No. E002/M-18-777. The CWN Facilities and Jeffers Wind Facility are currently owned by Longroad Energy and the Company proposed to acquire, own, and operate two 13.2 MW refurbished wind facilities (the CWN Facilities) and the 44 MW refurbished Jeffers Wind Facility. CWN is located in Lincoln County, Minnesota, and achieved commercial operation in May 2012. Jeffers is located in Cottonwood County, Minnesota, and achieved commercial operation on October 10, 2008. Under the acquisition scenario, the repowered wind resources are assumed to operate for 25 years.

On August 13, 2020 in Docket No. E002/M-19-568, the Commission approved the purchase of the Mower Wind farm. Mower is currently under a purchase power agreement. Mower Wind is a 98.9 MW facility located in Mower County in southern Minnesota.

We are also proposing a negative 10.5 percent net salvage rate for these acquisitions to align with the average net salvage rate on new wind farms as discussed in further detail in Table 3 below.

4. *Gas Utility – Gas Storage: Wescott*

The Wescott Liquefied Natural Gas (LNG) Plant was placed in-service in 1972. The plant cools then stores the LNG in large storage tanks. Vaporizing equipment is used later to warm and convert the liquefied methane back to a gas for use in the distribution system.

The cold box, which is a critical piece of equipment in the liquefaction process, failed in 2019 and was replaced in 2020. With the addition of new equipment at the facility, we believed it was important to evaluate the rest of the lives for the Wescott Gas Storage facility. The LNG facilities at the Wescott plant remain an important part of gas operations for the Company, especially during extreme cold weather incidents.

At this time, Company personnel believe we would be able to operate the LNG facilities at minimum another 10 years. While there are no major capital additions planned for the next year, the Company plans to maintain the facility and complete capital upgrades when needed, such as the replacement of the cold box in 2020. The LNG storage tanks at Wescott were in-serviced in 1972 and 1975.

Designers/suppliers of LNG storage vessels typically offer a “design life” of anywhere from 25 to 40 years from in-service date. After this date, however, it does not mean they are no longer useful. When properly maintained, LNG tanks may last years, even decades, beyond their original design life as evidenced by the number of in-service LNG tanks in the United States to date. Very few have been decommissioned since their original construction in the 1960s and 1970s, and very few have been found to have deficiencies significant enough to adversely impact their longevity.

The Wescott LNG facility is an important part of the Xcel Energy system. In order to meet our capacity demands on the coldest day of the year, Wescott provides about 17% of necessary supply. Without this source, Xcel Energy would have to utilize more expensive options such as a pipeline.

For these reasons, we are recommending that the remaining lives of the Wescott accounts be extended as shown in Table 2 below. This would make the retirement date for all Wescott plant accounts be December 2032 to align with the life of Account 363.3 Compressor Equipment. This change in remaining lives results in a decrease in annual depreciation of approximately \$1.3 million.

Table 2: Wescott Plant Account Lives

Account	Account Name	Approved Remaining Life as of 1/1/2021	Proposed Remaining Life as of 1/1/2021	Change
G361	Structures & Improvements	3	12	+9 years
G362	Gas Holders	3	12	+9 years
G363	Purification Equipment	3	12	+9 years
G363.1	Liquefaction Equipment	3	12	+9 years
G363.2	Vaporizing Equipment	7	12	+5 years
G363.3	Compressor Equipment	12	12	0
G363.4	Measuring & Regulating Equipment	3	12	+9 years
G363.5	Other Equipment	3	12	+9 years

D. Change in Net Salvage Rates

The Commission’s November 13, 2015 order in Docket No. E,G002/D-15-46 requires the Company to submit, “its next five-year depreciation study and net salvage rate study for electric and gas production and gas storage facilities on February 17, 2020.”⁴ To meet this requirement, we have completed an analysis of the cost of removal and net salvage for all of our current electric and gas facilities and present as a part of this filing several recommended changes to our net salvage rates.

We provide our Comparison of Present and Proposed Lives as Attachment B to this filing, summarizing the depreciation expense impact of our proposed change to net salvage rates in combination with the proposed changes to remaining lives. Further, we are providing Attachment I, which is a comparison of Present and Proposed Net Salvage Rates. This attachment shows the calculation of proposed net salvage rates and compares them to the previously approved net salvage rates.

1. Completion of the study and net salvage calculations

In 2019, the Company contracted with TLG Services, Inc. (TLG) to perform a comprehensive dismantling study on all steam, hydro, and other production electric generating plants as well as gas production and storage facilities. We provide as Attachment J to this filing, the 2020 TLG Dismantling Study (Dismantling Study).

⁴ The Commission’s Orders dated January 22, 2020 and July 13, 2020 in this Docket granted our requests for three-month extensions to submit this petition, extending the filing date to May 18, 2020, then to August 18, 2020, respectively.

The main purpose of the Dismantling Study was to estimate the present-day costs for retiring and demolishing the facilities, also known as final removals of existing facilities. We provide with the Dismantling Study a complete list of the assumptions used in the cost estimates.

To arrive at the proposed net salvage rates, we started with the Dismantling Study cost estimates for final removals. We used the cost estimate divided by the original cost for the facility as the starting point for the net salvage analysis. By taking the calculated net salvage rates from the Dismantling Study and applying the logic described below, we recommend the use of modified net salvage rates for most generating facilities or units, which we believe accounts for the possibility of interim retirements and additions that may lengthen the unit's life in the future.

Consistent with our last filing that used an updated dismantling study, we recommend adjustments to net salvage rates. We request that the proposed net salvage rates be applied to all FERC accounts for each unit or by plant where the units are not segregated. Applying a net salvage rate to all FERC accounts will better capture all costs which will ultimately be incurred for removal.

When comparing the 2015 Dismantling Study to the 2020 Dismantling Study, there are several notable differences, including:

- six new wind farms have been placed into service,
- one new natural gas plant has been completed (Black Dog 6),
- the Wescott Gas Production plant was sold,
- the sale of three large storage tanks from Inver Hills, and
- the Company has completed major site remediation activities at the Black Dog and Minnesota Valley sites.

Overall, costs to dismantle plants have increased since the prior study primarily due to a decrease in scrap prices, refining the wind estimation process, and general inflation of skilled labor costs. Scrap markets have been on the decline for over a decade. As salvage proceeds from the sale of scrap such as steel and copper are used to offset dismantling costs, a decline in these proceeds cause the net estimate to increase.

2. *Wind farm dismantling*

For the 2020 Dismantling Study, the Company requested TLG to provide two different removal scenarios. The scenarios are identical except for the depth as to which foundations are required to be removed. The first scenario is full removal of all equipment below grade. The second scenario was to remove only the equipment 48

inches below grade and above. As Xcel Energy operates in multiple states, each state has different removal requirements. North Dakota only requires removal of equipment to a depth of 48 inches. Therefore, to calculate the net salvage percent for wind facilities located in North Dakota, the Company used the 48 inches scenario. Xcel Energy’s contracts with the land owners also states we will remove equipment to a depth of 48 inches.

In Minnesota, the Minnesota Pollution Control Agency (MPCA) regulates removal of below grade structures. Current MPCA rules require full removal of all foundations and equipment. Therefore, for facilities located in Minnesota, we are basing the net salvage percent based on the full removal scenario.

The wind farms which are anticipated to go in-service in 2020-2021 (Blazing Star II, Crowned Ridge, Freeborn, and Dakota Range) were not included in the Dismantling Study because the projects are still under construction. The Company used a simple average of the net salvage percentages from the eight farms included in the Dismantling Study.

Table 3: Average Net Salvage Percent Calculation

Plant	Location	Proposed net salvage percent
Blazing Star I Wind	Minnesota	-11.6%
Border Winds	North Dakota	-9.5%
Courtenay Wind	North Dakota	-10.4%
Foxtail Wind	North Dakota	-9.1%
Grand Meadow Wind	Minnesota	-12.5%
Lake Benton II Wind	Minnesota	-10.8%
Nobles Wind	Minnesota	-8.5%
Pleasant Valley	Minnesota	-11.7%
Average		-10.5%

The average of the net salvage rates for the wind facilities already placed in service will serve as a guideline until a site-specific study can be completed for these facilities. This is reasonable and keeps with prior practice as the six wind farms placed in-service between 2015 and 2020 used an average based on the two plants included in the 2015 Dismantling Study.

Thus, we are requesting that the initial net salvage rate for Blazing Star II, Crowned Ridge, Freeborn, Dakota Range, Jeffers, Community Wind North, and Mower be set at negative 10.5 percent, effective as of their respective in-service dates.

E. Removal Update

Order Point 10 of the Commission's October 22, 2019 Order for our 2019 remaining life filing, required the Company to continue to provide "updates on removal costs for the Minnesota Valley Plant, Key City Plant, Granite City Plant, and Black Dog Units 3 & 4, including the impact on depreciation reserves, and a final true-up when the retirement/removal is completed." We provide the requested information below.

Order Point 9 required, "In its next depreciation filing, the Company shall provide a supplemental schedule with the (1) actual costs to date, (2) projected future costs, and (3) percentage of completion to date for the Minnesota Valley Plant, Key City Plant, Granite City Plant, and Black Dog Units 3 & 4, as applicable." This information is provided for Black Dog and Minnesota Valley in Attachment H. As discussed in further detail below, the Company is not far enough along in the process of plant demolition to have detailed estimates for Key City or Granite City.

In preparing for this filing, the Company has reviewed its estimate of dismantling costs as shown in the TLG cost estimate and compared them to internal estimates. In general, the Company believes that estimates provided by TLG are reasonable. In total, the Company does not believe it has reason to expect a deficit during the dismantling of the plants. The dismantling and decommissioning management process the Company follows typically involves a combination of internal removal work as well as contract work with outside vendors. Various activities are submitted to contract firms for bid and the Company then works to supervise and cooperate with vendors as they perform the dismantling activities. The work performed by these vendors often includes more than one of the subcategories provided by TLG and is paid for in aggregate. For example, the cost quoted by a contractor may or may not include a credit for salvage, and typically does not break out fees involved in management and supervision, worker access, contingency, etc. The use of vendors external to Xcel Energy makes it impossible to assign actual costs back to TLG's estimate, but the Company has attempted to get as close as is feasible. The location specific details of the Companies analysis are discussed below.

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

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

As of January 1, 2020, the Unit 4 turbine, generator, and boiler have been removed. The ash ponds have been dredged, filled, and covered. The original coal stacks for Units 2 and 3 and the tall common stack have been removed. The coal yard remediation has been started and will be completed in 2020. The Unit 3 turbine, the boiler for Units 2 and 3, and related plant equipment are planned for removal in 2021-2025. There is also a portion of the facility that is necessary for the continued operation of Units 5 and 6. It is anticipated that these shared portions of the generating facility will not be removed until the cessation of all Black Dog location operations.

To the extent possible, the Company has provided its estimated removal dollars using the categories provided by TLG and has provided this analysis in Table 4. As indicated above, certain categories could not be identified as they are not broken out in separate, specific vendor contracts. While they are not specifically identified in the Company's estimate, they are included in the removal activities that have been specifically identified.

In order to arrive at the TLG amounts in the table below, Xcel Energy took TLG's estimate for the entire Black Dog site (both steam and other production units) and determined which costs would be anticipated to be incurred at the shutdown of the Other Production units and what would be incurred during the current removal project for the former steam units. Of the total \$48.7 million TLG estimate for the entire Black Dog site, \$19.6 million was allocated to current removal work and \$29.1 million was allocated to the final site removal.

Table 4: Comparison of Steam Black Dog Removal Estimates

(Amounts in Millions)	Per Xcel Energy	Per TLG	Over/ (Under)
<u>Identified Items</u>			
Asbestos Remediation	1.0	3.9	(2.9)
Ash/Ponds/Coal Yard	4.2	3.2	1.0
Boilers	9.6	3.2	6.4
Contingency	9.5	3.4	6.1
Equipment Removal	5.2	3.4	1.8
Project/Constr Mgmt/Indirects	2.5	1.5	1.0
Total Identified	32.0	18.6	13.4
Unidentified Items	-	4.6	(4.6)
Total Removal Costs	32.0	23.2	8.8
Scrap Credit	(0.5)	(3.6)	3.1
Total (including Scrap)	31.5	19.6	11.9

The boiler deficit is due to the additional effort required to retain the associated structures during the boiler removal since they will continue to support the remaining Other Production function. The Company has a higher contingency buffer as the unused contingency from prior years has been rolled forward until the project is complete.

The Company believes the Black Dog removal process continues to be progressing as expected as the majority of the net deficit between removal and salvage is explained in the higher contingency and lower salvage values used by Xcel Energy and not a net cost over-run on activities. This would indicate that variances remain within the planned for allowance.

2. *Electric Utility – Steam Production: Minnesota Valley*

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

The removal and remediation of the coal yard was completed in 2019. Asbestos abatement will occur in 2021, with the full site demolition date to be completed in 2022. As costs of removal are incurred at the Minnesota Valley Plant, the costs are treated as a debit to the depreciation reserve and the reserve balance are reduced. At final removal of the plant assets, if there is reserve in excess of the plant balance, we plan to transfer this reserve to other steam production accounts.

In sum, while the dam removal efforts have been completed much of the remediation process still needs to be completed. Table 5 below compares the Company's removal estimates to the TLG study's 5.2 table using the same categories as the Black Dog estimate. At present, the Company does not believe any of the line items are unrealistic. Any decommissioning process will present unique and unexpected challenges. Additionally, the scrap and contract labor markets, which are impacted by macro-economic events, can be difficult to predict and will swing cost estimates.

Table 5: Comparison of Steam Minnesota Valley Removal Estimates

(Amounts in Millions)	Per Xcel Energy	Per TLG	Over/ (Under)
<u>Identified Items</u>			
Asbestos Remediation	1.1	3.6	(2.5)
Ash/Ponds/Coal Yard	-	-	-
Boilers	1.1	1.2	(0.1)
Contingency	6.0	3.9	2.1
Equipment Removal	0.9	2.9	(2.0)
Pre-Demolition Cleaning	0.2	0.5	(0.3)
Project/Constr Mgmt/Indirects	1.2	5.2	(4.0)
Structures Demolition	1.1	5.3	(4.2)
Utilities Allowance	0.2	-	0.2
Total Identified	11.8	22.6	(10.8)
Unidentified Items	-	5.2	(5.2)
Total Identified and Unidentified	11.8	27.8	(16.0)
Scrap Credit	-	(5.3)	5.3
Total (including Scrap)	11.8	22.5	(10.7)

As the estimates between Black Dog and Minnesota Valley are nearly offsetting, the Company is proposing a reserve reallocation as noted on Attachment B in order to align the balances with the removal budgets. The Company notes the Dismantling Study is a methodical, routine process to determine a reasonable level of overall cost of removal to be collected from customers over the life of the plant. Actual detailed budgets and vendor quotes to complete the work will undeniably vary from this routine process based on granular conditions of the location, condition, and requirements of the facility at the time of removal. The current removal reserve for Minnesota Valley is \$22.1 million and the Company's estimate to remove is \$11.8 million. By reallocating \$10.3 million of reserve from Minnesota Valley to Black Dog, this will provide transparency for parties going forward to see how the Company is managing to the individual site budgets and ensure more accurate reporting of cost savings or overruns. This reallocation does not change expense charged to or revenues collected from customers. It simply moves the reserve from one project to the other in order to best align with the work to be performed. The remaining \$0.8 million reallocation will bring the total Black Dog removal reserve (including the remaining coal yard costs to amortize) to align with the \$31.5 million budgeted removal.

3. Electric Utility – Other Production: Key City and Granite City

The Key City Peaking Plant is located in Mankato, Minnesota, adjacent to Xcel Energy's Wilmarth Power Plant. The Key City plant had four units that generated a total of 64 MW of electricity using natural gas and oil as fuel. The plant became operational in 1970 and reached its end of life at the end of 2012.

The Granite City Peaking Plant is located in St. Cloud, Minnesota, and was built in 1969 and operationally retired in mid-2019. The plant consisted of four units that generated a total of 61 MW of electricity using natural gas and oil.

The Key City units were similar enough to the units at Granite City to allow them to be used as a source of spare parts. Thus, the Company maintained the Key City facility in a dormant state to support continued operations of the Granite City facility until it was shut down in 2019. Now that both facilities are shut down, a small amount of work was performed in 2019 in order to disconnect the plants from the grid. Certain bus interconnections and interfaces were removed and retired as well as breaker panels and some transformers.

As costs of removal are incurred at these plants, the costs will be treated as a debit to the depreciation reserve, and the reserve balance will be reduced. At final removal of

the plant assets, if there is reserve in excess of the plant balance, we plan to transfer this reserve to the remaining production accounts.

The Company is not far enough along in the process of plant demolition to have detailed estimates available for comparison. Instead, the Company has had its engineers review the line item detail from the Dismantling Study's Table 5.1. At present, the Company does not believe any of the line items are unrealistic. Any decommissioning process will present unique and unexpected challenges. Additionally, the scrap and contract labor markets, which are impacted by macro-economic events no company or consultant can perfectly predict, will swing cost estimates. With those considerations in mind, the Company believes the Key City and Granite City cost estimates presented by TLG in the Dismantling Study are reasonable, and the Company has no variances to address at this time.

F. Resource Plan Comparison

Consistent with past practice, we provide an IRP Comparison for our electric production plant facilities that identifies, and provides a rationale for, differences between our proposed depreciation lives and the planning lives used in the IRP Reference Plan as Attachment F.

The IRP is currently pending before the Commission. After that docket is settled, any agreed upon changes to plant lives will then be reflected in the annual remaining life docket following IRP acceptance.

VI. MINNESOTA JURISDICTIONAL DEPRECIATION

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

However, the depreciation reserve using Minnesota-approved lives and net salvage rates in this filing cannot be compared directly with total Company financial results reported in Securities and Exchange Commission or other financial filings. This stems

from the fact that the North Dakota Public Service Commission and the South Dakota Public Utilities Commission have applied remaining lives for some production plants that are materially different from what the Minnesota Commission has approved in previous remaining life filings.⁵

VII. EFFECT OF THE CHANGE IN RATES

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

CONCLUSION

Xcel Energy respectfully requests the Commission approve a total increase in depreciation and amortization expense of \$2.5 million for existing assets as proposed in this filing based on the proposed remaining lives and net salvage rates for the electric and gas utilities, with an effective date of January 1, 2021 for assets included in base rates, and effective with the in-service date for assets included in Riders. We also request initial remaining lives and net salvage for our wind facilities anticipated to be in-serviced during 2020 and 2021 along with reserve reallocations to certain Steam and Other Production accounts.

In addition, should the Commission approve the pending asset purchase filing before the Commission determines the outcome in the instant docket, we request that the remaining life and net salvage rate be incorporated into this docket and included in the Commission's order.

Dated: August 18, 2020

Northern States Power Company

⁵ 2012 North Dakota Electric Rate Case, Case No. PU-12-813; 2014 South Dakota Electric Rate Case, Docket No. EL14-058.

2020 REVIEW OF REMAINING LIVES
Supporting Attachments

- A Summary of Proposed Remaining Lives
- B Comparison of Present and Proposed Lives
- C 2019 Plant In-service Rollforward
- D 2019 Accumulated Depreciation Rollforward
- E 2019 Summary of Annual Depreciation Accruals
- F Integrated Resource Plan Comparison
- G Historical Comparison of Changes to Remaining Life
- H Removal Estimates by Year
- I Comparison of Present and Proposed Net Salvage Rates
- J 2020 5-year Dismantling Cost Study
- K Total Life of Plants

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben	Chair
Valerie Means	Commissioner
Matthew Schuerger	Commissioner
Joseph K. Sullivan	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF THE 2020 REVIEW OF
REMAINING LIVES

DOCKET NO. E,G002/D-19-723

PETITION

SUMMARY OF FILING

Please take notice that on August 18, 2020, Northern States Power Company, doing business as Xcel Energy, filed with the Minnesota Public Utilities Commission a Petition for approval of its 2020 Review of Remaining Lives. The Company requests an increase of approximately \$2.5 million in 2021 total Company annual depreciation and amortization expense for existing assets increase for electric utility generating facilities and gas utility generation and storage facilities based on beginning of year balances for assets not presently included in rate riders. In addition, we request initial remaining lives and net salvage for our wind facilities anticipated to be in-serviced during 2020 and 2021 along with reserve reallocations to certain Steam and Other Production accounts. The Company requests that upon Commission approval, the new remaining lives become effective January 1, 2021 for assets included in base rates, and effective with the in-service date for assets included in Riders.

Electric Utility
 Steam Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2021	Retirement date
Allen S. King				
E311	Structures & Improvements	-9.2	16.5 years	Jun-37
E312	Boiler Plant Equipment	-9.2	16.5 years	Jun-37
E314	Turbogenerator Units	-9.2	16.5 years	Jun-37
E315	Accessory Electric Equipment	-9.2	16.5 years	Jun-37
E316	Miscellaneous Power Plant Equipment	-9.2	16.5 years	Jun-37
Red Wing				
E311	Structures & Improvements	-23.5	7.0 years	Dec-27
E312	Boiler Plant Equipment	-23.5	7.0 years	Dec-27
E314	Turbogenerator Units	-23.5	7.0 years	Dec-27
E315	Accessory Electric Equipment	-23.5	7.0 years	Dec-27
E316	Miscellaneous Power Plant Equipment	-23.5	7.0 years	Dec-27
Sherco Unit 1				
E311	Structures & Improvements	-15.1	5.0 years	Dec-25
E312	Boiler Plant Equipment	-15.1	5.0 years	Dec-25
E314	Turbogenerator Units	-15.1	5.0 years	Dec-25
E315	Accessory Electric Equipment	-15.1	5.0 years	Dec-25
E316	Miscellaneous Power Plant Equipment	-15.1	5.0 years	Dec-25
Sherco Unit 2				
E311	Structures & Improvements	-15.1	5.0 years	Dec-25
E312	Boiler Plant Equipment	-15.1	2.0 years	Dec-22
E314	Turbogenerator Units	-15.1	2.0 years	Dec-22
E315	Accessory Electric Equipment	-15.1	2.0 years	Dec-22
E316	Miscellaneous Power Plant Equipment	-15.1	2.0 years	Dec-22
Sherco Unit 3				
E311	Structures & Improvements	-7.9	14.0 years	Dec-34
E312	Boiler Plant Equipment	-7.9	14.0 years	Dec-34
E314	Turbogenerator Units	-7.9	14.0 years	Dec-34
E315	Accessory Electric Equipment	-7.9	14.0 years	Dec-34
E316	Miscellaneous Power Plant Equipment	-7.9	14.0 years	Dec-34
Wilmarth				
E311	Structures & Improvements	-25.8	7.0 years	Dec-27
E312	Boiler Plant Equipment	-25.8	7.0 years	Dec-27
E314	Turbogenerator Units	-25.8	7.0 years	Dec-27
E315	Accessory Electric Equipment	-25.8	7.0 years	Dec-27
E316	Miscellaneous Power Plant Equipment	-25.8	7.0 years	Dec-27

Electric Utility
 Nuclear Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2021	Retirement date
Monticello				
E302	Franchises & Consents	0.0	9.8 years	Sep-30
E321	Structures & Improvements	0.0	9.8 years	Sep-30
E322	Reactor Plant Equipment	0.0	9.8 years	Sep-30
E323	Turbogenerator Units	0.0	9.8 years	Sep-30
E324	Accessory Electric Equipment	0.0	9.8 years	Sep-30
E325	Miscellaneous Power Plant Equipment	0.0	9.8 years	Sep-30
Monticello - Interim Storage Facility				
E321	Structures & Improvements	0.0	9.8 years	Sep-30
E322	Reactor Plant Equipment	0.0	9.8 years	Sep-30
Prairie Island Unit 1 & 2				
E302	Franchises & Consents	0.0	13.3 years	Apr-34
E321	Structures & Improvements	0.0	13.3 years	Apr-34
E322	Reactor Plant Equipment	0.0	13.3 years	Apr-34
E323	Turbogenerator Units	0.0	13.3 years	Apr-34
E324	Accessory Electric Equipment	0.0	13.3 years	Apr-34
E325	Miscellaneous Power Plant Equipment	0.0	13.3 years	Apr-34
Prairie Island - Interim Storage Facility				
E321	Structures & Improvements	0.0	13.3 years	Apr-34
E322	Reactor Plant Equipment	0.0	13.3 years	Apr-34

Note: Net salvage for nuclear production is set via the nuclear triennial filings rather than this docket so we show as zero net salvage throughout this filing.

Electric Utility
 Hydro Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2021	Retirement date
Hennepin Island				
E302	Franchises & Consents	0.0	13.2 years	Feb-34
E331	Structures & Improvements	-26.7	13.2 years	Feb-34
E332	Reservoirs, Dams & Waterways	-26.7	13.2 years	Feb-34
E333	Water Wheels, Turbines & Generators	-26.7	13.2 years	Feb-34
E334	Accessory Electric Equipment	-26.7	13.2 years	Feb-34
E335	Miscellaneous Power Plant Equipment	-26.7	13.2 years	Feb-34
St. Croix Falls				
E331	Structures & Improvements	-15.0	7.0 years	Dec-27
E332	Reservoirs, Dams & Waterways	-15.0	7.0 years	Dec-27
Upper Dam				
E332	Reservoirs, Dams & Waterways	-26.7	13.2 years	Feb-34
E335	Miscellaneous Power Plant Equipment	-26.7	13.2 years	Feb-34

Electric Utility
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2021	Retirement date
Angus C. Anson Unit 2 & 3				
E341	Structures & Improvements	-6.5	24.4 years	May-45
E342	Fuel Holders, Producers & Accessories	-11.2	20.0 years	Dec-40
E343	Prime Movers	-11.2	20.0 years	Dec-40
E344	Generators	-11.2	20.0 years	Dec-40
E345	Accessory Electric Equipment	-11.2	20.0 years	Dec-40
E346	Miscellaneous Power Plant Equipment	-11.2	20.0 years	Dec-40
Angus C. Anson Unit 4				
E341	Structures & Improvements	-6.5	24.4 years	May-45
E342	Fuel Holders, Producers & Accessories	-6.5	24.4 years	May-45
E343	Prime Movers	-6.5	24.4 years	May-45
E344	Generators	-6.5	24.4 years	May-45
E345	Accessory Electric Equipment	-6.5	24.4 years	May-45
E346	Miscellaneous Power Plant Equipment	-6.5	24.4 years	May-45
Black Dog Unit 5				
E341	Structures & Improvements	-10.3	37.3 years	Mar-58
E342	Fuel Holders, Producers & Accessories	-7.2	11.0 years	Dec-31
E343	Prime Movers	-7.2	11.0 years	Dec-31
E344	Generators	-7.2	11.0 years	Dec-31
E345	Accessory Electric Equipment	-7.2	11.0 years	Dec-31
E346	Miscellaneous Power Plant Equipment	-7.2	11.0 years	Dec-31
Black Dog Unit 6				
E341	Structures & Improvements	-10.3	37.3 years	Mar-58
E342	Fuel Holders, Producers & Accessories	-10.3	37.3 years	Mar-58
E343	Prime Movers	-10.3	37.3 years	Mar-58
E344	Generators	-10.3	37.3 years	Mar-58
E345	Accessory Electric Equipment	-10.3	37.3 years	Mar-58
E346	Miscellaneous Power Plant Equipment	-10.3	37.3 years	Mar-58
Blazing Star I Wind				
E340.1	Wind Rights	0.0	25.0 years*	Apr-45
E341	Structures & Improvements	-11.6	25.0 years*	Apr-45
E342	Fuel Holders, Producers & Accessories	-11.6	25.0 years*	Apr-45
E343	Prime Movers	-11.6	25.0 years*	Apr-45
E344	Generators	-11.6	25.0 years*	Apr-45
E345	Accessory Electric Equipment	-11.6	25.0 years*	Apr-45
E346	Miscellaneous Power Plant Equipment	-11.6	25.0 years*	Apr-45
Blazing Star II Wind				
E340.1	Wind Rights	0.0	25.0 years*	*
E341	Structures & Improvements	-10.5	25.0 years*	*
E342	Fuel Holders, Producers & Accessories	-10.5	25.0 years*	*
E343	Prime Movers	-10.5	25.0 years*	*
E344	Generators	-10.5	25.0 years*	*
E345	Accessory Electric Equipment	-10.5	25.0 years*	*
E346	Miscellaneous Power Plant Equipment	-10.5	25.0 years*	*

Electric Utility
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2021	Retirement date
Blue Lake Units 1 thru 4				
E341	Structures & Improvements	-12.7	24.4 years	May-45
E342	Fuel Holders, Producers & Accessories	-30.6	2.5 years	Jun-23
E343	Prime Movers	-30.6	2.5 years	Jun-23
E344	Generators	-30.6	2.5 years	Jun-23
E345	Accessory Electric Equipment	-30.6	2.5 years	Jun-23
E346	Miscellaneous Power Plant Equipment	-30.6	2.5 years	Jun-23
Blue Lake Units 7 & 8				
E341	Structures & Improvements	-12.7	24.4 years	May-45
E342	Fuel Holders, Producers & Accessories	-12.7	24.4 years	May-45
E343	Prime Movers	-12.7	24.4 years	May-45
E344	Generators	-12.7	24.4 years	May-45
E345	Accessory Electric Equipment	-12.7	24.4 years	May-45
E346	Miscellaneous Power Plant Equipment	-12.7	24.4 years	May-45
Border Winds				
E340.1	Wind Rights	0.0	20.0 years	Dec-40
E341	Structures & Improvements	-9.5	20.0 years	Dec-40
E342	Fuel Holders, Producers & Accessories	-9.5	20.0 years	Dec-40
E343	Prime Movers	-9.5	20.0 years	Dec-40
E344	Generators	-9.5	20.0 years	Dec-40
E345	Accessory Electric Equipment	-9.5	20.0 years	Dec-40
E346	Miscellaneous Power Plant Equipment	-9.5	20.0 years	Dec-40
Courtenay Wind				
E340.1	Wind Rights	0.0	20.9 years	Nov-41
E341	Structures & Improvements	-10.4	20.9 years	Nov-41
E342	Fuel Holders, Producers & Accessories	-10.4	20.9 years	Nov-41
E343	Prime Movers	-10.4	20.9 years	Nov-41
E344	Generators	-10.4	20.9 years	Nov-41
E345	Accessory Electric Equipment	-10.4	20.9 years	Nov-41
E346	Miscellaneous Power Plant Equipment	-10.4	20.9 years	Nov-41
Crowned Ridge Wind				
E340.1	Wind Rights	0.0	25.0 years*	*
E341	Structures & Improvements	-10.5	25.0 years*	*
E342	Fuel Holders, Producers & Accessories	-10.5	25.0 years*	*
E343	Prime Movers	-10.5	25.0 years*	*
E344	Generators	-10.5	25.0 years*	*
E345	Accessory Electric Equipment	-10.5	25.0 years*	*
E346	Miscellaneous Power Plant Equipment	-10.5	25.0 years*	*

Electric Utility
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2021	Retirement date
Dakota Range Wind				
E340.1	Wind Rights	0.0	25.0 years*	*
E341	Structures & Improvements	-10.5	25.0 years*	*
E342	Fuel Holders, Producers & Accessories	-10.5	25.0 years*	*
E343	Prime Movers	-10.5	25.0 years*	*
E344	Generators	-10.5	25.0 years*	*
E345	Accessory Electric Equipment	-10.5	25.0 years*	*
E346	Miscellaneous Power Plant Equipment	-10.5	25.0 years*	*
Foxtail Wind				
E340.1	Wind Rights	0.0	24.0 years	Dec-44
E341	Structures & Improvements	-9.1	24.0 years	Dec-44
E342	Fuel Holders, Producers & Accessories	-9.1	24.0 years	Dec-44
E343	Prime Movers	-9.1	24.0 years	Dec-44
E344	Generators	-9.1	24.0 years	Dec-44
E345	Accessory Electric Equipment	-9.1	24.0 years	Dec-44
E346	Miscellaneous Power Plant Equipment	-9.1	24.0 years	Dec-44
Freeborn Wind				
E340.1	Wind Rights	0.0	25.0 years*	*
E341	Structures & Improvements	-10.5	25.0 years*	*
E342	Fuel Holders, Producers & Accessories	-10.5	25.0 years*	*
E343	Prime Movers	-10.5	25.0 years*	*
E344	Generators	-10.5	25.0 years*	*
E345	Accessory Electric Equipment	-10.5	25.0 years*	*
E346	Miscellaneous Power Plant Equipment	-10.5	25.0 years*	*
Grand Meadow Wind				
E340.1	Wind Rights	0.0	12.9 years	Nov-33
E341	Structures & Improvements	-12.5	12.9 years	Nov-33
E342	Fuel Holders, Producers & Accessories	-12.5	12.9 years	Nov-33
E343	Prime Movers	-12.5	12.9 years	Nov-33
E344	Generators	-12.5	12.9 years	Nov-33
E345	Accessory Electric Equipment	-12.5	12.9 years	Nov-33
E346	Miscellaneous Power Plant Equipment	-12.5	12.9 years	Nov-33
High Bridge				
E341	Structures & Improvements	-4.3	27.4 years	May-48
E342	Fuel Holders, Producers & Accessories	-4.3	27.4 years	May-48
E343	Prime Movers	-4.3	27.4 years	May-48
E344	Generators	-4.3	27.4 years	May-48
E345	Accessory Electric Equipment	-4.3	27.4 years	May-48
E346	Miscellaneous Power Plant Equipment	-4.3	27.4 years	May-48

Electric Utility
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2021	Retirement date
Inver Hills				
E341	Structures & Improvements	-19.4	6.0 years	Dec-26
E342	Fuel Holders, Producers & Accessories	-19.4	6.0 years	Dec-26
E343	Prime Movers	-19.4	6.0 years	Dec-26
E344	Generators	-19.4	6.0 years	Dec-26
E345	Accessory Electric Equipment	-19.4	6.0 years	Dec-26
E346	Miscellaneous Power Plant Equipment	-19.4	6.0 years	Dec-26
Lake Benton II Wind				
E340.1	Wind Rights	0.0	23.9 years	Nov-44
E341	Structures & Improvements	-10.8	23.9 years	Nov-44
E342	Fuel Holders, Producers & Accessories	-10.8	23.9 years	Nov-44
E343	Prime Movers	-10.8	23.9 years	Nov-44
E344	Generators	-10.8	23.9 years	Nov-44
E345	Accessory Electric Equipment	-10.8	23.9 years	Nov-44
E346	Miscellaneous Power Plant Equipment	-10.8	23.9 years	Nov-44
Nobles Wind				
E340.1	Wind Rights	0.0	14.9 years	Nov-35
E341	Structures & Improvements	-8.5	14.9 years	Nov-35
E342	Fuel Holders, Producers & Accessories	-8.5	14.9 years	Nov-35
E343	Prime Movers	-8.5	14.9 years	Nov-35
E344	Generators	-8.5	14.9 years	Nov-35
E345	Accessory Electric Equipment	-8.5	14.9 years	Nov-35
E346	Miscellaneous Power Plant Equipment	-8.5	14.9 years	Nov-35
Pleasant Valley Wind				
E340.1	Wind Rights	0.0	20.0 years	Dec-40
E341	Structures & Improvements	-11.7	20.0 years	Dec-40
E342	Fuel Holders, Producers & Accessories	-11.7	20.0 years	Dec-40
E343	Prime Movers	-11.7	20.0 years	Dec-40
E344	Generators	-11.7	20.0 years	Dec-40
E345	Accessory Electric Equipment	-11.7	20.0 years	Dec-40
E346	Miscellaneous Power Plant Equipment	-11.7	20.0 years	Dec-40
Riverside				
E341	Structures & Improvements	-13.2	28.2 years	Mar-49
E342	Fuel Holders, Producers & Accessories	-13.2	28.2 years	Mar-49
E343	Prime Movers	-13.2	28.2 years	Mar-49
E344	Generators	-13.2	28.2 years	Mar-49
E345	Accessory Electric Equipment	-13.2	28.2 years	Mar-49
E346	Miscellaneous Power Plant Equipment	-13.2	28.2 years	Mar-49
Wind-to-Battery System				
E348.1	Energy Storage Equipment	-135.6	0.0 years	Jan-21

*Note: Remaining Lives shown for Blazing Star I and II, Crowned Ridge, Freeborn, and Dakota Range are as of the facilities' in-service dates, expected in 2020 and 2021.

Electric Utility

Other Production (on acquisition dockets as approved by the Commission)

Account	Description	Proposed Net Salvage (%)	Proposed Remaining Life as of Estimated Acquisition Date	Retirement date
Community Wind North				
E340.1	Wind Rights	0.0	25.0 years**	**
E341	Structures & Improvements	-10.5	25.0 years**	**
E342	Fuel Holders, Producers & Accessories	-10.5	25.0 years**	**
E343	Prime Movers	-10.5	25.0 years**	**
E344	Generators	-10.5	25.0 years**	**
E345	Accessory Electric Equipment	-10.5	25.0 years**	**
E346	Miscellaneous Power Plant Equipment	-10.5	25.0 years**	**
Jeffers Wind				
E340.1	Wind Rights	0.0	25.0 years**	**
E341	Structures & Improvements	-10.5	25.0 years**	**
E342	Fuel Holders, Producers & Accessories	-10.5	25.0 years**	**
E343	Prime Movers	-10.5	25.0 years**	**
E344	Generators	-10.5	25.0 years**	**
E345	Accessory Electric Equipment	-10.5	25.0 years**	**
E346	Miscellaneous Power Plant Equipment	-10.5	25.0 years**	**
Mower Wind				
E340.1	Wind Rights	0.0	25.0 years**	**
E341	Structures & Improvements	-10.5	25.0 years**	**
E342	Fuel Holders, Producers & Accessories	-10.5	25.0 years**	**
E343	Prime Movers	-10.5	25.0 years**	**
E344	Generators	-10.5	25.0 years**	**
E345	Accessory Electric Equipment	-10.5	25.0 years**	**
E346	Miscellaneous Power Plant Equipment	-10.5	25.0 years**	**

**Estimated acquisition dates are October 2020 for Community Wind North, August 2020 for Jeffers Wind, and December 2020 for Mower Wind.

Gas Utility
 Gas Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2021	Retirement date
Maplewood				
G305	Structures & Improvements	-87.7	9.0 years	Dec-29
G311	LP Gas Equipment	-87.7	9.0 years	Dec-29
G320	Other Equipment	-87.7	9.0 years	Dec-29
Sibley				
G305	Structures & Improvements	-41.1	9.0 years	Dec-29
G311	LP Gas Equipment	-41.1	9.0 years	Dec-29
G320	Other Equipment	-41.1	9.0 years	Dec-29

Gas Utility
 Gas Storage

Account	Description	Net Salvage (%)	Remaining Life 01/01/2021	Retirement date
Wescott				
G361	Structures & Improvements	-19.6	12.0 years	Dec-32
G362	Gas Holders	-19.6	12.0 years	Dec-32
G363	Purification Equipment	-19.6	12.0 years	Dec-32
G363.1	Liquefaction Equipment	-19.6	12.0 years	Dec-32
G363.2	Vaporizing Equipment	-19.6	12.0 years	Dec-32
G363.3	Compressor Equipment	-19.6	12.0 years	Dec-32
G363.4	Measuring & Regulating Equipment	-19.6	12.0 years	Dec-32
G363.5	Other Equipment	-19.6	12.0 years	Dec-32

Northern States Power Company
Comparison of Present and Approved Lives
Electric and Gas Utilities Summary - 2021 with Reserve Reallocation

Docket No. E,G002/D-19-723
Attachment B
Page 1 of 17

	Plant Balance 1/1/2020 (1)	Reallocated Reserve Balance 1/1/2021 (est.) (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
Total Steam Production (after reserve reallocation)	\$ 2,317,595,273	\$ 1,682,683,326	10.0	9.0	-10.5	\$ 97,282,461	9.2	-11.5	\$ 98,367,538	\$ 1,085,077
Total Nuclear Production	4,135,326,218	2,197,287,476	12.6	11.6	0.0	167,658,014	11.6	0.0	167,658,014	-
Total Hydro Production	28,864,079	16,410,907	13.7	12.7	-24.8	1,539,499	12.7	-25.7	1,568,617	29,118
Total Other Production (after reserve reallocation)	3,671,555,796	1,138,327,827	21.3	20.3	-8.6	140,154,087	20.3	-10.2	143,378,806	3,224,719
Total Gas Production	16,985,424	15,431,706	10.0	9.0	-84.4	1,765,053	9.0	-57.1	1,250,678	(514,375)
Total Gas Storage	57,472,081	45,855,614	8.0	7.0	-19.2	3,230,249	12.0	-19.6	1,904,907	(1,325,342)
Total Company	\$ 10,227,798,870	\$ 5,095,996,856				\$ 411,629,362			\$ 414,128,559	\$ 2,499,198

Total Change to Depreciation Expense \$ 2,499,198

	Beginning Regulatory Balance 1/1/2020 (1)	Accumulated Amortization 1/1/2021 (est.) (2)	Present		Present Amortization Expense (5)	Proposed		Proposed Less Present Expense (8)
			Approved Amortization Period (Yrs) (3)	Remaining Amortization Period (Yrs) (4)		Remaining Amortization Period (Yrs) (6)	Proposed Amortization Expense (7)	
Total Steam Production - Regulatory Liability Amortization	\$ 47,308,519	\$ 24,794,703	9.3	8.3	\$ 2,713,130	8.3	\$ 2,713,130	\$ -

Total Change to Amortization Expense \$ -

Total Change to Depreciation and Amortization Expense \$ 2,499,198

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

	Plant Balance 1/1/2020 (1)	Reallocated Reserve Balance 1/1/2021 (est.) (2)	Present				Proposed			Proposed
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	Less Present Expense (10)
E311 Structures & Improvements										
Black Dog	\$ -	\$ 3,502,438	-	-	N/A	\$ -	-	N/A	\$ -	\$ -
Allen S. King	39,623,999	27,018,877	17.5	16.5	-8.2	960,866	16.5	-9.2	985,426	24,560
Minnesota Valley	-	3,535,579	-	-	N/A	-	-	N/A	-	-
Red Wing	12,459,336	12,992,107	8.0	7.0	-27.8	418,703	7.0	-23.5	342,005	(76,699)
Sherco Unit 1 & 2	95,870,631	91,983,089	6.0	5.0	-15.2	3,691,976	5.0	-15.1	3,674,735	(17,240)
Sherco Unit 3	132,758,983	112,958,477	15.0	14.0	-5.4	1,926,392	14.0	-7.9	2,159,913	233,520
Wilmarth	11,196,195	10,180,625	8.0	7.0	-26.8	573,736	7.0	-25.8	557,698	(16,038)
Total/Composite	\$ 291,909,144	\$ 262,171,191	9.1	8.1	-10.8	\$ 7,571,673	8.3	-11.8	\$ 7,719,776	\$ 148,103
E312 Boiler Plant Equipment										
Black Dog	\$ -	\$ 4,232,235	-	-	N/A	\$ -	-	N/A	\$ -	\$ -
Allen S. King	524,338,681	237,395,452	17.5	16.5	-8.2	19,996,303	16.5	-9.2	20,321,301	324,998
Minnesota Valley	-	5,566,886	-	-	N/A	-	-	N/A	-	-
Red Wing	47,058,942	44,599,007	8.0	7.0	-27.8	2,220,332	7.0	-23.5	1,930,640	(289,692)
Sherco Unit 1	270,883,955	227,288,161	6.0	5.0	-15.2	16,954,031	5.0	-15.1	16,905,318	(48,713)
Sherco Unit 2	161,373,264	160,266,133	3.0	2.0	-15.2	12,817,933	2.0	-15.1	12,745,384	(72,549)
Sherco Unit 3	419,348,026	301,337,465	15.0	14.0	-5.4	10,046,811	14.0	-7.9	10,784,436	737,625
Wilmarth	41,907,289	43,194,943	8.0	7.0	-26.8	1,420,500	7.0	-25.8	1,360,470	(60,030)
Total/Composite	\$ 1,464,910,157	\$ 1,023,880,281	10.4	9.4	-10.6	\$ 63,455,910	9.5	-11.5	\$ 64,047,549	\$ 591,639
E314 Turbogenerator Units										
Black Dog	\$ -	\$ 2,978,621	-	-	N/A	\$ -	-	N/A	\$ -	\$ -
Allen S. King	94,114,439	46,512,118	17.5	16.5	-8.2	3,352,709	16.5	-9.2	3,411,044	58,334
Minnesota Valley	-	1,881,280	-	-	N/A	-	-	N/A	-	-
Red Wing	3,298,153	3,411,269	8.0	7.0	-27.8	114,824	7.0	-23.5	94,521	(20,303)
Sherco Unit 1	68,165,351	53,784,941	6.0	5.0	-15.2	4,948,309	5.0	-15.1	4,936,051	(12,258)
Sherco Unit 2	58,557,751	56,472,852	3.0	2.0	-15.2	5,492,839	2.0	-15.1	5,466,513	(26,326)
Sherco Unit 3	88,618,830	53,564,655	15.0	14.0	-5.4	2,845,685	14.0	-7.9	3,001,564	155,879
Wilmarth	6,214,894	4,714,259	8.0	7.0	-26.8	452,318	7.0	-25.8	443,416	(8,903)
Total/Composite	\$ 318,969,418	\$ 223,319,995	8.6	7.6	-10.8	\$ 17,206,685	7.7	-11.7	\$ 17,353,108	\$ 146,423

	Plant Balance 1/1/2020 (1)	Reallocated Reserve Balance 1/1/2021 (est.) (2)	Present			Proposed			Proposed Less Present Expense (10)	
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)		
E315 Accessory Electric Equipment										
Black Dog	\$ -	\$ 1,126,512	-	-	N/A	\$ -	-	N/A	\$ -	\$ -
Allen S. King	46,992,609	20,265,870	17.5	16.5	-8.2	1,853,341	16.5	-9.2	1,882,469	29,127
Minnesota Valley	-	521,324	-	-	N/A	-	-	N/A	-	-
Red Wing	1,905,550	2,069,389	8.0	7.0	-27.8	52,272	7.0	-23.5	40,542	(11,730)
Sherco Unit 1	46,972,885	41,787,005	6.0	5.0	-15.2	2,465,152	5.0	-15.1	2,456,705	(8,447)
Sherco Unit 2	6,761,209	6,184,609	3.0	2.0	-15.2	802,152	2.0	-15.1	799,112	(3,040)
Sherco Unit 3	83,566,721	55,887,358	15.0	14.0	-5.4	2,299,426	14.0	-7.9	2,446,418	146,992
Wilmarth	1,541,817	1,584,687	8.0	7.0	-26.8	52,905	7.0	-25.8	50,697	(2,209)
Total/Composite	\$ 187,740,791	\$ 129,426,754	11.1	10.1	-9.3	\$ 7,525,249	10.2	-10.6	\$ 7,675,942	\$ 150,694
E316 Miscellaneous Power Plant Equipment										
Black Dog	\$ -	\$ 360,512	-	-	N/A	\$ -	-	N/A	\$ -	\$ -
Allen S. King	7,894,024	6,278,513	17.5	16.5	-8.2	137,141	16.5	-9.2	142,034	4,893
Minnesota Valley	-	266,137	-	-	N/A	-	-	N/A	-	-
Red Wing	1,470,455	1,373,789	8.0	7.0	-27.8	72,207	7.0	-23.5	63,155	(9,052)
Sherco Unit 1	12,195,600	11,107,757	6.0	5.0	-15.2	588,315	5.0	-15.1	586,122	(2,193)
Sherco Unit 2	42,219	24,561	3.0	2.0	-15.2	12,037	2.0	-15.1	12,019	(19)
Sherco Unit 3	31,675,940	23,549,479	15.0	14.0	-5.4	702,640	14.0	-7.9	758,357	55,717
Wilmarth	787,526	924,357	8.0	7.0	-26.8	10,604	7.0	-25.8	9,475	(1,128)
Total/Composite	\$ 54,065,763	\$ 43,885,105	10.9	9.9	-8.9	\$ 1,522,944	10.1	-10.4	\$ 1,571,162	\$ 48,218
Total Steam Production - Depreciation	\$ 2,317,595,273	\$ 1,682,683,326	10.0	9.0	-10.5	\$ 97,282,461	9.2	-11.5	\$ 98,367,538	\$ 1,085,077
	Beginning Regulatory Balance 1/1/2020 (1)	Accumulated Amortization 1/1/2021 (est.) (2)	Approved Amortization Period (Yrs)** (3)	Remaining Amortization Period (Yrs) * (4)		Present Amortization Expense (5)	Remaining Amortization Period (Yrs) (6)		Proposed Amortization Expense (7)	Proposed Less Present Expense (8)
Regulatory Liability Amortizations										
Black Dog Remediation	\$ 33,150,000	\$ 17,680,000	15.0	7.0		\$ 2,210,000	7.0		\$ 2,210,000	\$ -
Sherco Unit 3 Deferral	14,158,519	7,114,703	21.0	14.0		503,130	14.0		503,130	-
Total Steam Production - Amortization	\$ 47,308,519	\$ 24,794,703	9.3	8.3		\$ 2,713,130	8.3		\$ 2,713,130	\$ -
Total Steam Production	\$ 2,364,903,792	\$ 1,707,478,029	10.1	9.1	-10.5	\$ 99,995,591	9.2	-11.5	\$ 101,080,668	\$ 1,085,077

*Remaining life as of 1/1/2021 due to passage of time.

**The Black Dog Remediation amortization period was set at 15 years beginning in 2013 per Docket No. E002/GR-12-961. The Sherco Unit 3 Deferral amortization period was set at 21 years beginning in 2014 per Docket No. E,G-002/D-14-181.

Northern States Power Company
Comparison of Present and Approved Lives
Nuclear Production - 2021

Docket No. E,G002/D-19-723
Attachment B
Page 4 of 17

	Plant Balance 1/1/2020 (1)	Reserve Balance 1/1/2021 (est.) (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E302 Franchises & Consents										
Monticello	\$ 126,131,581	\$ 58,402,746	10.8	9.8	0.0	\$ 6,911,106	9.8	0.0	\$ 6,911,106	\$ -
Prairie Island Unit 1 & 2	125,101,238	45,126,822	14.3	13.3	0.0	6,013,114	13.3	0.0	6,013,114	-
Total/Composite	<u>\$ 251,232,819</u>	<u>\$ 103,529,568</u>	<u>12.4</u>	<u>11.4</u>	<u>0.0</u>	<u>\$ 12,924,220</u>	<u>11.4</u>	<u>0.0</u>	<u>\$ 12,924,220</u>	<u>\$ -</u>
E321 Structures & Improvements										
Monticello	\$ 233,941,435	\$ 145,720,929	10.8	9.8	0.0	\$ 9,002,092	9.8	0.0	\$ 9,002,092	\$ -
Monticello Interim Storage	31,313,964	16,641,498	10.8	9.8	0.0	1,497,190	9.8	0.0	1,497,190	-
Prairie Island Unit 1 & 2	302,588,977	195,198,883	14.3	13.3	0.0	8,074,443	13.3	0.0	8,074,443	-
PI Interim Storage	12,214,473	11,434,621	14.3	13.3	0.0	58,636	13.3	0.0	58,636	-
Total/Composite	<u>\$ 580,058,850</u>	<u>\$ 368,995,931</u>	<u>12.3</u>	<u>11.3</u>	<u>0.0</u>	<u>\$ 18,632,362</u>	<u>11.3</u>	<u>0.0</u>	<u>\$ 18,632,362</u>	<u>\$ -</u>
E322 Reactor Plant Equipment										
Monticello	\$ 669,117,932	\$ 386,794,745	10.8	9.8	0.0	\$ 28,808,489	9.8	0.0	\$ 28,808,489	\$ -
Monticello Interim Storage	91,295,351	26,274,717	10.8	9.8	0.0	6,634,759	9.8	0.0	6,634,759	-
Prairie Island Unit 1 & 2	962,633,955	482,295,107	14.3	13.3	0.0	36,115,703	13.3	0.0	36,115,703	-
PI Interim Storage	185,608,265	79,807,265	14.3	13.3	0.0	7,954,962	13.3	0.0	7,954,962	-
Total/Composite	<u>\$ 1,908,655,504</u>	<u>\$ 975,171,834</u>	<u>12.7</u>	<u>11.7</u>	<u>0.0</u>	<u>\$ 79,513,912</u>	<u>11.7</u>	<u>0.0</u>	<u>\$ 79,513,912</u>	<u>\$ -</u>
E323 Turbogenerator Units										
Monticello	\$ 258,318,636	\$ 128,872,589	10.8	9.8	0.0	\$ 13,208,780	9.8	0.0	\$ 13,208,780	\$ -
Prairie Island Unit 1 & 2	375,496,854	178,540,175	14.3	13.3	0.0	14,808,773	13.3	0.0	14,808,773	-
Total/Composite	<u>\$ 633,815,490</u>	<u>\$ 307,412,764</u>	<u>12.6</u>	<u>11.6</u>	<u>0.0</u>	<u>\$ 28,017,553</u>	<u>11.6</u>	<u>0.0</u>	<u>\$ 28,017,553</u>	<u>\$ -</u>

Northern States Power Company
Comparison of Present and Approved Lives
Nuclear Production - 2021

	Plant Balance 1/1/2020 (1)	Reserve Balance 1/1/2021 (est.) (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E324 Accessory Electric Equipment										
Monticello	\$ 257,323,276	\$ 118,052,500	10.8	9.8	0.0	\$ 14,211,304	9.8	0.0	\$ 14,211,304	\$ -
Prairie Island Unit 1 & 2	296,606,398	190,659,858	14.3	13.3	0.0	7,965,905	13.3	0.0	7,965,905	-
Total/Composite	<u>\$ 553,929,673</u>	<u>\$ 308,712,358</u>	<u>12.1</u>	<u>11.1</u>	<u>0.0</u>	<u>\$ 22,177,209</u>	<u>11.1</u>	<u>0.0</u>	<u>\$ 22,177,209</u>	<u>\$ -</u>
E325 Miscellaneous Power Plant Equipment										
Monticello	\$ 89,482,568	\$ 59,089,064	10.8	9.8	0.0	\$ 3,101,378	9.8	0.0	\$ 3,101,378	\$ -
Prairie Island Unit 1 & 2	118,151,314	74,375,958	14.3	13.3	0.0	3,291,380	13.3	0.0	3,291,380	-
Total/Composite	<u>\$ 207,633,882</u>	<u>\$ 133,465,022</u>	<u>12.6</u>	<u>11.6</u>	<u>0.0</u>	<u>\$ 6,392,758</u>	<u>11.6</u>	<u>0.0</u>	<u>\$ 6,392,758</u>	<u>\$ -</u>
Total Nuclear Production	<u>\$ 4,135,326,218</u>	<u>\$ 2,197,287,476</u>	<u>12.6</u>	<u>11.6</u>	<u>0.0</u>	<u>\$ 167,658,014</u>	<u>11.6</u>	<u>0.0</u>	<u>\$ 167,658,014</u>	<u>\$ -</u>

*Remaining life as of 1/1/2021 due to passage of time.

	Plant Balance 1/1/2020 (1)	Reserve Balance 1/1/2021 (est.) (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E302 Franchises & Consents										
Hennepin Island	\$ 2,857,039	\$ 1,450,225	14.2	13.2	0.0	\$ 106,577	13.2	0.0	\$ 106,577	\$ -
Total/Composite	\$ 2,857,039	\$ 1,450,225	14.2	13.2	0.0	\$ 106,577	13.2	0.0	\$ 106,577	\$ -
E331 Structures & Improvements										
Hennepin Island	\$ 1,407,680	\$ 855,119	14.2	13.2	-26.4	\$ 70,014	13.2	-26.7	\$ 70,333	\$ 319
St Croix Falls	37,924	41,307	8.0	7.0	-7.5	(77)	7.0	-15.0	329	406
Total/Composite	\$ 1,445,604	\$ 896,425	14.2	13.2	-25.9	\$ 69,937	13.2	-26.4	\$ 70,663	\$ 725
E332 Reservoirs, Dams & Waterways										
Hennepin Island	\$ 4,398,484	\$ 2,301,472	14.2	13.2	-26.4	\$ 246,834	13.2	-26.7	\$ 247,831	\$ 997
St Croix Falls	2,176,614	735,079	8.0	7.0	-7.5	229,254	7.0	-15.0	252,575	23,321
Upper Dam	4,491,476	4,272,263	14.2	13.2	-26.4	106,437	13.2	-26.7	107,454	1,018
Total/Composite	\$ 11,066,573	\$ 7,308,813	11.8	10.8	-22.7	\$ 582,525	10.6	-24.4	\$ 607,860	\$ 25,335
E333 Water Wheels, Turbines & Generators										
Hennepin Island	\$ 10,177,067	\$ 4,990,221	14.2	13.2	-26.4	\$ 596,484	13.2	-26.7	\$ 598,790	\$ 2,306
Total/Composite	\$ 10,177,067	\$ 4,990,221	14.2	13.2	-26.4	\$ 596,484	13.2	-26.7	\$ 598,790	\$ 2,306
E334 Accessory Electric Equipment										
Hennepin Island	\$ 3,256,972	\$ 1,696,607	14.2	13.2	-26.4	\$ 183,349	13.2	-26.7	\$ 184,087	\$ 738
Total/Composite	\$ 3,256,972	\$ 1,696,607	14.2	13.2	-26.4	\$ 183,349	13.2	-26.7	\$ 184,087	\$ 738
E335 Miscellaneous Power Plant Equipment										
Hennepin Island	\$ 37,779	\$ 42,527	14.2	13.2	-26.4	\$ 396	13.2	-26.7	\$ 404	\$ 9
Upper Dam	23,046	26,089	14.2	13.2	-26.4	230	13.2	-26.7	236	5
Total/Composite	\$ 60,824	\$ 68,616	14.2	13.2	-26.4	\$ 626	13.2	-26.7	\$ 640	\$ 14
Total Hydro Production	\$ 28,864,079	\$ 16,410,907	13.7	12.7	-24.8	\$ 1,539,499	12.7	-25.7	\$ 1,568,617	\$ 29,118

*Remaining life as of 1/1/2021 due to passage of time.

	Plant Balance 1/1/2020 (1)	Reallocated	Present				Proposed			Proposed
		Reserve Balance 1/1/2021 (est.) (2)	Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	Less Present Expense (10)
E340.1 Wind Rights										
Border Winds	\$ -	\$ -	21.0	20.0	0.0	\$ -	20.0	0.0	\$ -	\$ -
Courtenay Wind	2,085,661	343,678	21.9	20.9	0.0	83,348	20.9	0.0	83,348	-
Grand Meadow Wind	10,672,452	4,492,343	13.9	12.9	0.0	479,078	12.9	0.0	479,078	-
Nobles Wind	3,884,834	1,550,618	15.9	14.9	0.0	156,659	14.9	0.0	156,659	-
Pleasant Valley Wind	-	-	21.0	20.0	0.0	-	20.0	0.0	-	-
Foxtail Wind**	-	-	25.0	24.0	0.0	-	24.0	0.0	-	-
Lake Benton II Wind**	146,853	6,601	24.9	23.9	0.0	5,868	23.9	0.0	5,868	-
Total/Composite	\$ 16,789,800	\$ 6,393,240	15.3	14.3	0.0	\$ 724,954	14.3	0.0	\$ 724,954	\$ -
E341 Structures & Improvements										
Angus C. Anson Units 2 thru 4	\$ 7,721,804	\$ 5,632,856	25.4	24.4	-6.5	\$ 106,183	24.4	-6.5	\$ 106,197	\$ 15
Black Dog Unit 5	42,792,538	27,913,729	38.3	37.3	-11.4	529,683	37.3	-10.3	517,339	(12,344)
Black Dog Unit 6	13,806,954	5,120,875	38.3	37.3	-5.0	251,379	37.3	-10.3	271,086	19,707
Blue Lake Units 1 thru 4, 7 & 8	1,703,454	1,371,930	25.4	24.4	-11.7	21,755	24.4	-12.7	22,460	705
Border Winds	22,226,432	4,842,044	21.0	20.0	-8.5	963,682	20.0	-9.5	974,391	10,709
Courtenay Wind	7,621,664	1,339,623	21.9	20.9	-8.5	331,573	20.9	-10.4	338,524	6,950
Grand Meadow Wind	5,589,546	2,809,281	13.9	12.9	-11.1	263,621	12.9	-12.5	269,646	6,026
Granite City	1,241,718	1,867,544	-	-	-50.4	-	-	-50.4	-	-
High Bridge	71,113,002	20,213,421	28.4	27.4	-3.5	1,948,487	27.4	-4.3	1,968,575	20,089
Inver Hills	1,618,514	1,184,525	7.0	6.0	-18.3	121,696	6.0	-19.4	124,751	3,055
Key City	1,002,265	1,479,342	-	-	N/A	-	-	N/A	-	-
Nobles Wind	13,536,911	6,063,374	15.9	14.9	-6.0	556,091	14.9	-8.5	578,439	22,348
Pleasant Valley Wind	25,806,960	5,734,463	21.0	20.0	-8.5	1,113,304	20.0	-11.7	1,154,071	40,766
Riverside	52,441,362	28,204,982	29.2	28.2	-11.3	1,069,583	28.2	-13.2	1,104,948	35,364
Foxtail Wind**	33,969,734	1,533,062	25.0	24.0	-8.5	1,471,837	24.0	-9.1	1,479,866	8,028
Lake Benton II Wind**	32,138,690	1,569,582	24.9	23.9	-8.5	1,393,343	23.9	-10.8	1,423,820	30,477
Total/Composite	\$ 334,331,548	\$ 116,880,634	25.1	24.1	-8.2	\$ 10,142,217	24.1	-9.5	\$ 10,334,113	\$ 191,896
E342 Fuel Holders, Producers & Accessories										
Angus C. Anson Unit 2 & 3	\$ 1,105,599	\$ 966,998	21.0	20.0	-9.6	\$ 12,237	20.0	-11.2	\$ 13,105	\$ 868
Angus C. Anson Unit 4	13,506	423	25.4	24.4	-6.5	572	24.4	-6.5	572	0
Black Dog Unit 5	12,546,877	9,965,010	12.0	11.0	-11.4	364,746	11.0	-7.2	316,666	(48,081)
Black Dog Unit 6	9,512,175	697,114	38.3	37.3	-5.0	249,080	37.3	-10.3	262,657	13,577
Blue Lake Units 1 thru 4	1,343,354	1,618,329	3.5	2.5	-22.9	13,061	2.5	-30.6	54,400	41,339
Blue Lake Units 7 & 8	47,986	(18,295)	25.4	24.4	-11.7	2,947	24.4	-12.7	2,966	20
Granite City	416,373	626,225	-	-	-50.4	-	-	-50.4	-	-
High Bridge	232,410	26,928	28.4	27.4	-3.5	7,796	27.4	-4.3	7,862	66
Inver Hills	614,949	556,144	7.0	6.0	-18.3	28,557	6.0	-19.4	29,717	1,161
Key City	242,384	357,759	-	-	N/A	-	-	N/A	-	-
Riverside	1,033,460	160,711	29.2	28.2	-11.3	35,090	28.2	-13.2	35,787	697
Total/Composite	\$ 27,109,072	\$ 14,957,347	21.9	20.9	-10.2	\$ 714,085	20.8	-10.7	\$ 723,732	\$ 9,646

	Plant Balance 1/1/2020 (1)	Reallocated Reserve Balance 1/1/2021 (est.) (2)	Present				Proposed			Proposed
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs)* (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	Less Present Expense (10)
E343 Prime Movers										
Black Dog Unit 5	\$ 23,430,244	\$ 14,121,273	12.0	11.0	-11.4	\$ 1,089,093	11.0	-7.2	\$ 999,306	\$ (89,786)
High Bridge	66,361,540	19,394,701	28.4	27.4	-3.5	1,798,887	27.4	-4.3	1,817,633	18,746
Riverside	50,662,922	14,292,677	29.2	28.2	-11.3	1,492,736	28.2	-13.2	1,526,901	34,165
Total/Composite	\$ 140,454,706	\$ 47,808,651	24.6	23.6	-7.6	\$ 4,380,715	23.9	-8.0	\$ 4,343,840	\$ (36,875)
E344 Generators										
Angus C. Anson Unit 2 & 3	\$ 79,691,780	\$ 64,863,982	21.0	20.0	-9.6	\$ 1,123,910	20.0	-11.2	\$ 1,186,478	\$ 62,567
Angus C. Anson Unit 4	33,545,732	15,964,280	25.4	24.4	-6.5	809,915	24.4	-6.5	809,978	63
Black Dog Unit 5	127,512,984	59,451,972	12.0	11.0	-11.4	7,508,863	11.0	-7.2	7,020,224	(488,639)
Black Dog Unit 6	62,269,695	5,301,741	38.3	37.3	-5.0	1,610,762	37.3	-10.3	1,699,644	88,881
Blue Lake Units 1 thru 4	21,207,661	25,773,700	3.5	2.5	-22.9	116,206	2.5	-30.6	768,822	652,616
Blue Lake Units 7 & 8	62,361,317	31,007,389	25.4	24.4	-11.7	1,584,025	24.4	-12.7	1,609,824	25,800
Border Winds	207,402,451	44,665,442	21.0	20.0	-8.5	9,018,311	20.0	-9.5	9,118,239	99,928
Courtenay Wind	262,278,975	46,178,515	21.9	20.9	-8.5	11,406,420	20.9	-10.4	11,645,593	239,173
Grand Meadow Wind	182,577,054	93,417,279	13.9	12.9	-11.1	8,482,622	12.9	-12.5	8,679,451	196,828
Granite City	6,465,968	9,724,816	-	-	-50.4	-	-	-50.4	-	-
High Bridge	200,486,360	50,051,923	28.4	27.4	-3.5	5,746,404	27.4	-4.3	5,803,039	56,635
Inver Hills	53,436,050	53,353,609	7.0	6.0	-18.3	1,643,540	6.0	-19.4	1,744,399	100,859
Key City	5,374,748	7,933,129	-	-	N/A	-	-	N/A	-	-
Nobles Wind	471,140,614	195,363,725	15.9	14.9	-6.0	20,405,727	14.9	-8.5	21,183,523	777,796
Pleasant Valley Wind	263,644,922	57,703,070	21.0	20.0	-8.5	11,417,584	20.0	-11.7	11,834,055	416,471
Riverside	154,911,011	40,995,559	29.2	28.2	-11.3	4,660,298	28.2	-13.2	4,764,764	104,466
Foxtail Wind**	211,841,413	9,012,507	25.0	24.0	-8.5	9,201,476	24.0	-9.1	9,251,543	50,067
Lake Benton II Wind**	113,291,566	5,239,869	24.9	23.9	-8.5	4,923,911	23.9	-10.8	5,031,347	107,435
Total/Composite	\$ 2,519,440,301	\$ 816,002,506	20.3	19.3	-8.6	\$ 99,659,973	19.2	-10.1	\$ 102,150,921	\$ 2,490,948
E345 Accessory Electric Equipment										
Angus C. Anson Unit 2 & 3	\$ 3,571,653	\$ 3,074,801	21.0	20.0	-9.6	\$ 41,987	20.0	-11.2	\$ 44,791	\$ 2,804
Angus C. Anson Unit 4	4,955,471	1,864,072	25.4	24.4	-6.5	139,898	24.4	-6.5	139,907	9
Black Dog Unit 5	27,865,573	19,761,890	12.0	11.0	-11.4	1,025,487	11.0	-7.2	918,704	(106,783)
Black Dog Unit 6	10,978,424	872,166	38.3	37.3	-5.0	285,662	37.3	-10.3	301,332	15,670
Blue Lake Units 1 thru 4	1,508,868	1,771,277	3.5	2.5	-22.9	33,249	2.5	-30.6	79,680	46,432
Blue Lake Units 7 & 8	7,907,322	4,164,381	25.4	24.4	-11.7	191,315	24.4	-12.7	194,587	3,271
Border Winds	34,794,649	7,457,301	21.0	20.0	-8.5	1,514,745	20.0	-9.5	1,531,509	16,764
Courtenay Wind	9,591,089	1,691,224	21.9	20.9	-8.5	416,991	20.9	-10.4	425,737	8,746
Grand Meadow Wind	12,064,305	6,445,709	13.9	12.9	-11.1	539,359	12.9	-12.5	552,365	13,006
Granite City	646,486	952,352	-	-	-50.4	-	-	-50.4	-	-
High Bridge	52,024,030	14,812,600	28.4	27.4	-3.5	1,424,535	27.4	-4.3	1,439,232	14,696
Inver Hills	4,314,473	3,341,698	7.0	6.0	-18.3	293,721	6.0	-19.4	301,864	8,143
Key City	1,702,722	2,513,217	-	-	N/A	-	-	N/A	-	-
Nobles Wind	29,938,414	12,795,882	15.9	14.9	-6.0	1,271,063	14.9	-8.5	1,320,488	49,425
Pleasant Valley Wind	42,507,679	9,305,474	21.0	20.0	-8.5	1,840,768	20.0	-11.7	1,907,916	67,148
Riverside	40,361,888	12,755,766	29.2	28.2	-11.3	1,140,674	28.2	-13.2	1,167,893	27,218
Foxtail Wind**	-	-	25.0	24.0	-8.5	-	24.0	-9.1	-	-
Lake Benton II Wind**	10,883,094	531,506	24.9	23.9	-8.5	471,826	23.9	-10.8	482,147	10,321
Total/Composite	\$ 295,616,140	\$ 104,111,317	21.3	20.3	-8.3	\$ 10,631,279	20.4	-9.6	\$ 10,808,151	\$ 176,872

	Plant Balance 1/1/2020 (1)	Reallocated Reserve Balance 1/1/2021 (est.) (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E346 Miscellaneous Power Plant Equipment										
Angus C. Anson Unit 2 & 3	\$ 2,629,376	\$ 2,166,702	21.0	20.0	-9.6	\$ 35,755	20.0	-11.2	\$ 37,819	\$ 2,064
Angus C. Anson Unit 4	20,727	2,737	25.4	24.4	-6.5	793	24.4	-6.5	793	0
Black Dog Unit 5	5,536,330	5,619,039	12.0	11.0	-11.4	49,858	11.0	-7.2	28,642	(21,216)
Black Dog Unit 6	5,662,089	3,835,951	38.3	37.3	-5.0	56,548	37.3	-10.3	64,630	8,082
Blue Lake Units 1 thru 4	498,898	592,907	3.5	2.5	-22.9	8,096	2.5	-30.6	23,448	15,352
Blue Lake Units 7 & 8	32,958	14,290	25.4	24.4	-11.7	923	24.4	-12.7	937	14
Border Winds	228,153	49,999	21.0	20.0	-8.5	9,877	20.0	-9.5	9,987	110
Courtenay Wind	36,482	6,583	21.9	20.9	-8.5	1,579	20.9	-10.4	1,612	33
Grand Meadow Wind	207,761	111,028	13.9	12.9	-11.1	9,286	12.9	-12.5	9,510	224
Granite City	13,279	19,972	-	-	-50.4	-	-	-50.4	-	-
High Bridge	7,144,763	2,396,283	28.4	27.4	-3.5	182,429	27.4	-4.3	184,447	2,018
Inver Hills	618,880	710,616	7.0	6.0	-18.3	3,587	6.0	-19.4	4,755	1,168
Key City	277,794	410,024	-	-	N/A	-	-	N/A	-	-
Nobles Wind	627,971	241,895	15.9	14.9	-6.0	28,440	14.9	-8.5	29,477	1,037
Pleasant Valley Wind	292,092	64,827	21.0	20.0	-8.5	12,605	20.0	-11.7	13,066	461
Riverside	9,075,926	5,660,270	29.2	28.2	-11.3	157,491	28.2	-13.2	163,611	6,120
Foxtail Wind**	-	-	25.0	24.0	-8.5	-	24.0	-9.1	-	-
Lake Benton II Wind**	-	-	24.9	23.9	-8.5	-	23.9	-10.8	-	-
Total/Composite	\$ 32,903,480	\$ 21,903,123	25.7	24.7	-8.5	\$ 557,264	24.8	-9.7	\$ 572,733	\$ 15,469
E348.1 Energy Storage Equipment										
Wind-to-Battery System****	\$ 4,128,902	\$ 9,728,902	4.0	3.0	-135.6	\$ -	-	-135.6	-	\$ -
Total/Composite	\$ 4,128,902	\$ 9,728,902	4.0	3.0	-135.6	\$ -	0.0	-135.6	\$ -	\$ -
Facilities in-serviced during 2020										
Blazing Star I***										
E340.1 Wind Rights	\$ -	\$ -	25.0	24.4	0.0	\$ -	24.4	0.0	\$ -	\$ -
E341 Structures & Improvements	22,224,648	40,056	25.0	24.4	-8.5	985,953	24.4	-11.6	1,013,792	27,839
E344 Generators	268,420,378	483,781	25.0	24.4	-8.5	11,907,945	24.4	-11.6	12,244,172	336,227
E345 Accessory Electric Equipment	10,136,822	18,270	25.0	24.4	-8.5	449,700	24.4	-11.6	462,398	12,698
E346 Miscellaneous Power Plant Equipment	-	-	25.0	24.4	-8.5	-	24.4	-11.6	-	-
Total Plant to be Retired	\$ 300,781,847	\$ 542,107	25.0	24.4	-8.5	\$ 13,343,599	24.4	-11.6	\$ 13,720,362	\$ 376,763
Total Other Production	\$ 3,671,555,796	\$ 1,138,327,827	21.3	20.3	-8.6	\$ 140,154,087	20.3	-10.2	\$ 143,378,806	\$ 3,224,719

*Remaining life as of 1/1/2021 due to passage of time.

**Approved remaining life of 25 years and remaining lives of 24.9 years for Lake Benton II and 25.0 years for Foxtail Wind are based on in-service dates of November and December 2019, respectively.

***Blazing Star I went in-service in April 2020. In the 2019 Remaining Life Docket, this plant was initially planned to go in-service in late 2019 and therefore a 25 year life and -8.5% net salvage rate were approved in that docket. The facility was included in the TLG 2020 Dismantling Study so in order to capture the expense change from the approved to the proposed net salvage, the plant was added to this schedule.

****The present net salvage percent for this category is zero but the proposed rate was used in order to properly compare the change in expense with the reserve reallocation as proposed.

Note: This schedule does not include any impacts of the purchase of the Community Wind North and Jeffers Wind projects (Docket No. E002/M-18-777) or the Mower wind farm (Docket No. E002/M-19-568).

	Plant Balance 1/1/2020 (1)	Reserve Balance 1/1/2021 (est.) (2)	Present			Proposed			Proposed Less Present Expense (10)	
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)		Depreciation Expense (9)
G305 Structures & Improvements										
Maplewood	\$ 1,611,046	\$ 1,699,308	10.0	9.0	-93.7	\$ 157,921	9.0	-87.7	\$ 147,104	\$ (10,817)
Sibley	1,166,477	827,623	10.0	9.0	-79.5	140,689	9.0	-41.1	90,984	(49,706)
Total/Composite	<u>\$ 2,777,523</u>	<u>\$ 2,526,931</u>	<u>10.0</u>	<u>9.0</u>	<u>-87.7</u>	<u>\$ 298,610</u>	<u>9.0</u>	<u>-68.1</u>	<u>\$ 238,087</u>	<u>\$ (60,523)</u>
G311 LP Gas Equipment										
Maplewood	\$ 3,766,755	\$ 4,542,011	10.0	9.0	-93.7	\$ 306,021	9.0	-87.7	\$ 280,730	\$ (25,291)
Sibley	9,488,978	7,412,800	10.0	9.0	-79.5	1,068,880	9.0	-41.1	664,536	(404,343)
Total/Composite	<u>\$ 13,255,733</u>	<u>\$ 11,954,811</u>	<u>10.0</u>	<u>9.0</u>	<u>-83.5</u>	<u>\$ 1,374,901</u>	<u>9.0</u>	<u>-54.4</u>	<u>\$ 945,266</u>	<u>\$ (429,635)</u>
G320 Other Equipment										
Maplewood	\$ 455,629	\$ 386,230	10.0	9.0	-93.7	\$ 55,147	9.0	-87.7	\$ 52,088	\$ (3,059)
Sibley	496,538	563,735	10.0	9.0	-79.5	36,395	9.0	-41.1	15,236	(21,158)
Total/Composite	<u>\$ 952,168</u>	<u>\$ 949,965</u>	<u>10.0</u>	<u>9.0</u>	<u>-86.3</u>	<u>\$ 91,542</u>	<u>9.0</u>	<u>-63.4</u>	<u>\$ 67,324</u>	<u>\$ (24,218)</u>
Total Gas Production	<u>\$ 16,985,424</u>	<u>\$ 15,431,706</u>	<u>10.0</u>	<u>9.0</u>	<u>-84.4</u>	<u>\$ 1,765,053</u>	<u>9.0</u>	<u>-57.1</u>	<u>\$ 1,250,678</u>	<u>\$ (514,375)</u>

*Remaining life as of 1/1/2021 due to passage of time.

	Plant Balance 1/1/2020 (1)	Reserve Balance 1/1/2021 (est.) (2)	Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Present		Proposed			Proposed Less Present Expense (10)
					Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
G361 Structures & Improvements										
Wescott	\$ 6,735,066	\$ 6,566,324	4.0	3.0	-19.2	\$ 487,291	12.0	-19.6	\$ 123,852	\$ (363,440)
G362 Gas Holders										
Wescott	\$ 8,199,422	\$ 8,922,270	4.0	3.0	-19.2	\$ 283,814	12.0	-19.6	\$ 73,424	\$ (210,390)
G363 Purification Equipment										
Wescott	\$ 985,962	\$ 1,099,517	4.0	3.0	-19.2	\$ 25,250	12.0	-19.6	\$ 6,610	\$ (18,640)
G363.1 Liquefaction Equipment										
Wescott	\$ 3,564,676	\$ 3,310,479	4.0	3.0	-19.2	\$ 312,872	12.0	-19.6	\$ 79,292	\$ (233,580)
G363.2 Vaporizing Equipment										
Wescott	\$ 9,336,198	\$ 7,864,129	8.0	7.0	-19.2	\$ 466,374	12.0	-19.6	\$ 274,864	\$ (191,510)
G363.3 Compressor Equipment										
Wescott	\$ 23,733,503	\$ 13,497,184	13.0	12.0	-19.2	\$ 1,232,763	12.0	-19.6	\$ 1,239,913	\$ 7,150
G363.4 Measuring & Regulating Equipment										
Wescott	\$ 73,634	\$ 75,192	4.0	3.0	-19.2	\$ 4,193	12.0	-19.6	\$ 1,070	\$ (3,123)
G363.5 Other Equipment										
Wescott	\$ 4,843,620	\$ 4,520,519	4.0	3.0	-19.2	\$ 417,692	12.0	-19.6	\$ 105,882	\$ (311,810)
Total Gas Storage	\$ 57,472,081	\$ 45,855,614	8.0	7.0	-19.2	\$ 3,230,249	12.0	-19.6	\$ 1,904,907	\$ (1,325,342)

*Remaining life as of 1/1/2021 due to passage of time.

	Reserve Balance 1/1/2020 (1)	2020 estimated Annual Depreciation Expense (1) (2)	Reserve Balance 1/1/2021 (est.) (3)	Reserve Reallocation (4)	Reallocated Reserve Balance 1/1/2021 (est.) (5)
STEAM PRODUCTION					
E311 Structures & Improvements					
Black Dog	\$ 984,055	\$ -	\$ 984,055	\$ 2,518,383	\$ 3,502,438
Allen S. King	25,975,185	965,599	26,940,784	78,093	27,018,877
Minnesota Valley	6,629,269	-	6,629,269	(3,093,690)	3,535,579
Red Wing	12,545,341	422,211	12,967,552	24,555	12,992,107
Sherco Unit 1 & 2	88,064,378	3,729,765	91,794,143	188,946	91,983,089
Sherco Unit 3	110,751,748	1,945,081	112,696,830	261,647	112,958,477
Wilmarth	9,581,671	576,888	10,158,559	22,066	10,180,625
Total/Composite	\$ 254,531,646	\$ 7,639,545	\$ 262,171,191	\$ (0)	\$ 262,171,191
E312 Boiler Plant Equipment					
Black Dog	\$ (24,887)	\$ -	\$ (24,887)	\$ 4,257,122	\$ 4,232,235
Allen S. King	217,166,060	20,009,622	237,175,683	219,769	237,395,452
Minnesota Valley	10,438,004	-	10,438,004	(4,871,118)	5,566,886
Red Wing	42,356,134	2,223,149	44,579,283	19,724	44,599,007
Sherco Unit 1	210,197,885	16,976,739	227,174,624	113,537	227,288,161
Sherco Unit 2	147,346,744	12,851,752	160,198,496	67,637	160,266,133
Sherco Unit 3	291,102,335	10,059,366	301,161,701	175,764	301,337,465
Wilmarth	41,754,368	1,423,009	43,177,378	17,565	43,194,943
Total/Composite	\$ 960,336,644	\$ 63,543,637	\$ 1,023,880,281	\$ 0	\$ 1,023,880,281
E314 Turbogenerator Units					
Black Dog	\$ -	\$ -	\$ -	\$ 2,978,621	\$ 2,978,621
Allen S. King	43,576,392	3,328,882	46,905,274	(393,156)	46,512,118
Minnesota Valley	3,527,431	-	3,527,431	(1,646,151)	1,881,280
Red Wing	3,312,190	112,856	3,425,047	(13,778)	3,411,269
Sherco Unit 1	49,178,338	4,891,358	54,069,696	(284,755)	53,784,941
Sherco Unit 2	51,346,943	5,370,529	56,717,472	(244,620)	56,472,852
Sherco Unit 3	51,115,611	2,819,242	53,934,854	(370,198)	53,564,655
Wilmarth	4,291,612	448,609	4,740,221	(25,962)	4,714,259
Total/Composite	\$ 206,348,519	\$ 16,971,476	\$ 223,319,995	\$ 0	\$ 223,319,995
E315 Accessory Electric Equipment					
Black Dog	\$ -	\$ -	\$ -	\$ 1,126,512	\$ 1,126,512
Allen S. King	18,590,489	1,843,172	20,433,661	(167,791)	20,265,870
Minnesota Valley	977,491	-	977,491	(456,167)	521,324
Red Wing	2,024,892	51,300	2,076,193	(6,804)	2,069,389
Sherco Unit 1	39,523,118	2,431,608	41,954,726	(167,721)	41,787,005
Sherco Unit 2	5,418,669	790,081	6,208,750	(24,141)	6,184,609
Sherco Unit 3	53,907,628	2,278,113	56,185,741	(298,382)	55,887,358
Wilmarth	1,538,073	52,119	1,590,192	(5,505)	1,584,687
Total/Composite	\$ 121,980,361	\$ 7,446,393	\$ 129,426,754	\$ (0)	\$ 129,426,754
E316 Miscellaneous Power Plant Equipment					
Black Dog	\$ 121,150	\$ -	\$ 121,150	\$ 239,362	\$ 360,512
Allen S. King	6,142,377	137,083	6,279,461	(947)	6,278,513
Minnesota Valley	499,011	-	499,011	(232,874)	266,137
Red Wing	1,301,783	72,182	1,373,966	(176)	1,373,789
Sherco Unit 1	10,521,198	588,022	11,109,220	(1,463)	11,107,757
Sherco Unit 2	12,531	12,035	24,566	(5)	24,561
Sherco Unit 3	22,850,911	702,369	23,553,280	(3,801)	23,549,479
Wilmarth	913,862	10,590	924,452	(95)	924,357
Total/Composite	\$ 42,362,824	\$ 1,522,281	\$ 43,885,105	\$ (0)	\$ 43,885,105
Total Steam Production	\$ 1,585,559,994	\$ 97,123,332	\$ 1,682,683,326	\$ 0	\$ 1,682,683,326

	Reserve Balance 1/1/2020 (1)	2020 estimated Annual Depreciation Expense (1) (2)	Reserve Balance 1/1/2021 (est.) (3)	Reserve Reallocation (4)	Reallocated Reserve Balance 1/1/2021 (est.) (5)
HYDRO PRODUCTION					
E302 Franchises & Consents					
Monticello	\$ 51,491,640	\$ 6,911,106	\$ 58,402,746	\$ -	\$ 58,402,746
Prairie Island Unit 1 & 2	39,113,709	6,013,114	45,126,822	-	45,126,822
Total/Composite	\$ 90,605,349	\$ 12,924,220	\$ 103,529,568	\$ -	\$ 103,529,568
E321 Structures & Improvements					
Monticello	\$ 136,718,836	\$ 9,002,092	\$ 145,720,929	\$ -	\$ 145,720,929
Monticello Interim Storage	15,144,308	1,497,190	16,641,498	-	16,641,498
Prairie Island Unit 1 & 2	187,124,440	8,074,443	195,198,883	-	195,198,883
PI Interim Storage	11,375,985	58,636	11,434,621	-	11,434,621
Total/Composite	\$ 350,363,569	\$ 18,632,362	\$ 368,995,931	\$ -	\$ 368,995,931
E322 Reactor Plant Equipment					
Monticello	\$ 357,986,256	\$ 28,808,489	\$ 386,794,745	\$ -	\$ 386,794,745
Monticello Interim Storage	19,639,958	6,634,759	26,274,717	-	26,274,717
Prairie Island Unit 1 & 2	446,179,404	36,115,703	482,295,107	-	482,295,107
PI Interim Storage	71,852,302	7,954,962	79,807,265	-	79,807,265
Total/Composite	\$ 895,657,921	\$ 79,513,912	\$ 975,171,834	\$ -	\$ 975,171,834
E323 Turbogenerator Units					
Monticello	\$ 115,663,809	\$ 13,208,780	\$ 128,872,589	\$ -	\$ 128,872,589
Prairie Island Unit 1 & 2	163,731,402	14,808,773	178,540,175	-	178,540,175
Total/Composite	\$ 279,395,210	\$ 28,017,553	\$ 307,412,764	\$ -	\$ 307,412,764
E324 Accessory Electric Equipment					
Monticello	\$ 103,841,197	\$ 14,211,304	\$ 118,052,500	\$ -	\$ 118,052,500
Prairie Island Unit 1 & 2	182,693,952	7,965,905	190,659,858	-	190,659,858
Total/Composite	\$ 286,535,149	\$ 22,177,209	\$ 308,712,358	\$ -	\$ 308,712,358
E325 Miscellaneous Power Plant Equipment					
Monticello	\$ 55,987,686	\$ 3,101,378	\$ 59,089,064	\$ -	\$ 59,089,064
Prairie Island Unit 1 & 2	71,084,578	3,291,380	74,375,958	-	74,375,958
Total/Composite	\$ 127,072,264	\$ 6,392,758	\$ 133,465,022	\$ -	\$ 133,465,022
Total Nuclear Production	\$ 2,029,629,462	\$ 167,658,014	\$ 2,197,287,476	\$ -	\$ 2,197,287,476

	2020 estimated		Reserve Balance 1/1/2021 (est.)	Reserve Allocation	Reallocated Reserve Balance 1/1/2021 (est.)
	Reserve Balance 1/1/2020	Annual Depreciation Expense (1)			
	(1)	(2)	(3)	(4)	(5)
NUCLEAR PRODUCTION					
E302 Franchises & Consents					
Hennepin Island	\$ 1,343,648	\$ 106,577	\$ 1,450,225	\$ -	\$ 1,450,225
Total/Composite	\$ 1,343,648	\$ 106,577	\$ 1,450,225	\$ -	\$ 1,450,225
E331 Structures & Improvements					
Hennepin Island	\$ 785,104	\$ 70,014	\$ 855,119	\$ -	\$ 855,119
St Croix Falls	41,383	(77)	41,307	-	41,307
Total/Composite	\$ 826,488	\$ 69,937	\$ 896,425	\$ -	\$ 896,425
E332 Reservoirs, Dams & Waterways					
Hennepin Island	\$ 2,054,637	\$ 246,834	\$ 2,301,472	\$ -	\$ 2,301,472
St Croix Falls	505,824	229,254	735,079	-	735,079
Upper Dam	4,165,826	106,437	4,272,263	-	4,272,263
Total/Composite	\$ 6,726,288	\$ 582,525	\$ 7,308,813	\$ -	\$ 7,308,813
E333 Water Wheels, Turbines & Generators					
Hennepin Island	\$ 4,393,736	\$ 596,484	\$ 4,990,221	\$ -	\$ 4,990,221
Total/Composite	\$ 4,393,736	\$ 596,484	\$ 4,990,221	\$ -	\$ 4,990,221
E334 Accessory Electric Equipment					
Hennepin Island	\$ 1,513,258	\$ 183,349	\$ 1,696,607	\$ -	\$ 1,696,607
Total/Composite	\$ 1,513,258	\$ 183,349	\$ 1,696,607	\$ -	\$ 1,696,607
E335 Miscellaneous Power Plant Equipment					
Hennepin Island	\$ 42,131	\$ 396	\$ 42,527	\$ -	\$ 42,527
Upper Dam	25,859	230	26,089	-	26,089
Total/Composite	\$ 67,990	\$ 626	\$ 68,616	\$ -	\$ 68,616
Total Hydro Production	\$ 14,871,408	\$ 1,539,499	\$ 16,410,907	\$ -	\$ 16,410,907

	Reserve Balance 1/1/2020 (1)	2020 estimated Annual Depreciation Expense (1) (2)	Reserve Balance 1/1/2021 (est.) (3)	Reserve Reallocation (4)	Reallocated Reserve Balance 1/1/2021 (est.) (5)
OTHER PRODUCTION					
E340.1 Wind Rights					
Border Winds	\$ -	\$ -	\$ -	\$ -	\$ -
Courtenay Wind	260,329	83,348	343,678	-	343,678
Grand Meadow Wind	4,013,265	479,078	4,492,343	-	4,492,343
Nobles Wind	1,393,959	156,659	1,550,618	-	1,550,618
Pleasant Valley Wind	-	-	-	-	-
Foxtail Wind**	-	-	-	-	-
Lake Benton II Wind**	733	5,868	6,601	-	6,601
Total/Composite	\$ 5,668,286	\$ 724,954	\$ 6,393,240	\$ -	\$ 6,393,240
E341 Structures & Improvements					
Angus C. Anson Units 2 thru 4	\$ 5,526,673	\$ 106,183	\$ 5,632,856	\$ -	\$ 5,632,856
Black Dog Unit 5	27,384,046	529,683	27,913,729	-	27,913,729
Black Dog Unit 6	4,869,496	251,379	5,120,875	-	5,120,875
Blue Lake Units 1 thru 4, 7 & 8	1,350,174	21,755	1,371,930	-	1,371,930
Border Winds	3,878,363	963,682	4,842,044	-	4,842,044
Courtenay Wind	1,008,049	331,573	1,339,623	-	1,339,623
Grand Meadow Wind	2,545,661	263,621	2,809,281	-	2,809,281
Granite City	1,867,544	-	1,867,544	-	1,867,544
High Bridge	18,264,935	1,948,487	20,213,421	-	20,213,421
Inver Hills	1,062,829	121,696	1,184,525	-	1,184,525
Key City	1,479,342	-	1,479,342	-	1,479,342
Nobles Wind	5,507,284	556,091	6,063,374	-	6,063,374
Pleasant Valley Wind	4,621,159	1,113,304	5,734,463	-	5,734,463
Riverside	27,135,398	1,069,583	28,204,982	-	28,204,982
Foxtail Wind**	61,225	1,471,837	1,533,062	-	1,533,062
Lake Benton II Wind**	176,239	1,393,343	1,569,582	-	1,569,582
Total/Composite	\$ 106,738,417	\$ 10,142,217	\$ 116,880,634	\$ -	\$ 116,880,634
E342 Fuel Holders, Producers & Accessories					
Angus C. Anson Unit 2 & 3	\$ 954,761	\$ 12,237	\$ 966,998	\$ -	\$ 966,998
Angus C. Anson Unit 4	(149)	572	423	-	423
Black Dog Unit 5	9,600,264	364,746	9,965,010	-	9,965,010
Black Dog Unit 6	448,034	249,080	697,114	-	697,114
Blue Lake Units 1 thru 4	1,605,268	13,061	1,618,329	-	1,618,329
Blue Lake Units 7 & 8	(21,242)	2,947	(18,295)	-	(18,295)
Granite City	626,225	-	626,225	-	626,225
High Bridge	19,132	7,796	26,928	-	26,928
Inver Hills	527,587	28,557	556,144	-	556,144
Key City	357,759	-	357,759	-	357,759
Riverside	125,621	35,090	160,711	-	160,711
Total/Composite	\$ 14,243,261	\$ 714,085	\$ 14,957,347	\$ -	\$ 14,957,347
E343 Prime Movers					
Black Dog Unit 5	\$ 13,032,181	\$ 1,089,093	\$ 14,121,273	\$ -	\$ 14,121,273
High Bridge	17,595,815	1,798,887	19,394,701	-	19,394,701
Riverside	12,799,941	1,492,736	14,292,677	-	14,292,677
Total/Composite	\$ 43,427,936	\$ 4,380,715	\$ 47,808,651	\$ -	\$ 47,808,651
E344 Generators					
Angus C. Anson Unit 2 & 3	\$ 63,956,507	\$ 1,113,604	\$ 65,070,111	\$ (206,129)	\$ 64,863,982
Angus C. Anson Unit 4	15,244,690	806,359	16,051,049	(86,769)	15,964,280
Black Dog Unit 5	52,302,915	7,478,879	59,781,794	(329,823)	59,451,972
Black Dog Unit 6	3,856,362	1,606,444	5,462,807	(161,066)	5,301,741
Blue Lake Units 1 thru 4	25,734,291	94,264	25,828,556	(54,855)	25,773,700
Blue Lake Units 7 & 8	29,591,278	1,577,414	31,168,692	(161,303)	31,007,389
Border Winds	36,210,418	8,991,488	45,201,905	(536,463)	44,665,442
Courtenay Wind	35,482,960	11,373,960	46,856,920	(678,406)	46,178,515
Grand Meadow Wind	85,443,515	8,446,014	93,889,529	(472,250)	93,417,279
Granite City	9,724,816	-	9,724,816	-	9,724,816
High Bridge	44,843,019	5,727,478	50,570,497	(518,574)	50,051,923
Inver Hills	51,871,322	1,620,504	53,491,826	(138,217)	53,353,609
Key City	7,933,129	-	7,933,129	-	7,933,129
Nobles Wind	176,258,429	20,323,938	196,582,367	(1,218,643)	195,363,725
Pleasant Valley Wind	47,001,522	11,383,487	58,385,009	(681,939)	57,703,070
Riverside	36,750,160	4,646,089	41,396,248	(400,690)	40,995,559
Foxtail Wind**	381,807	9,178,645	9,560,452	(547,945)	9,012,507
Lake Benton II Wind**	621,257	4,911,650	5,532,907	(293,038)	5,239,869
Total/Composite	\$ 723,208,396	\$ 99,280,216	\$ 822,488,612	\$ (6,486,106)	\$ 816,002,506

	2020 estimated		Reallocated		
	Reserve Balance 1/1/2020 (1)	Annual Depreciation Expense (1) (2)	Reserve Balance 1/1/2021 (est.) (3)	Reserve Reallocation (4)	Reserve Balance 1/1/2021 (est.) (5)
OTHER PRODUCTION					
E345 Accessory Electric Equipment					
Angus C. Anson Unit 2 & 3	\$ 3,032,815	\$ 41,987	\$ 3,074,801	\$ -	\$ 3,074,801
Angus C. Anson Unit 4	1,724,174	139,898	1,864,072	-	1,864,072
Black Dog Unit 5	18,736,403	1,025,487	19,761,890	-	19,761,890
Black Dog Unit 6	586,504	285,662	872,166	-	872,166
Blue Lake Units 1 thru 4	1,738,029	33,249	1,771,277	-	1,771,277
Blue Lake Units 7 & 8	3,973,066	191,315	4,164,381	-	4,164,381
Border Winds	5,942,556	1,514,745	7,457,301	-	7,457,301
Courtenay Wind	1,274,233	416,991	1,691,224	-	1,691,224
Grand Meadow Wind	5,906,350	539,359	6,445,709	-	6,445,709
Granite City	952,352	-	952,352	-	952,352
High Bridge	13,388,065	1,424,535	14,812,600	-	14,812,600
Inver Hills	3,047,977	293,721	3,341,698	-	3,341,698
Key City	2,513,217	-	2,513,217	-	2,513,217
Nobles Wind	11,524,819	1,271,063	12,795,882	-	12,795,882
Pleasant Valley Wind	7,464,706	1,840,768	9,305,474	-	9,305,474
Riverside	11,615,092	1,140,674	12,755,766	-	12,755,766
Foxtail Wind**	-	-	-	-	-
Lake Benton II Wind**	59,680	471,826	531,506	-	531,506
Total/Composite	\$ 93,480,037	\$ 10,631,279	\$ 104,111,317	\$ -	\$ 104,111,317
E346 Miscellaneous Power Plant Equipment					
Angus C. Anson Unit 2 & 3	\$ 2,130,947	\$ 35,755	\$ 2,166,702	\$ -	\$ 2,166,702
Angus C. Anson Unit 4	1,945	793	2,737	-	2,737
Black Dog Unit 5	5,569,182	49,858	5,619,039	-	5,619,039
Black Dog Unit 6	3,779,403	56,548	3,835,951	-	3,835,951
Blue Lake Units 1 thru 4	584,811	8,096	592,907	-	592,907
Blue Lake Units 7 & 8	13,367	923	14,290	-	14,290
Border Winds	40,122	9,877	49,999	-	49,999
Courtenay Wind	5,004	1,579	6,583	-	6,583
Grand Meadow Wind	101,742	9,286	111,028	-	111,028
Granite City	19,972	-	19,972	-	19,972
High Bridge	2,213,854	182,429	2,396,283	-	2,396,283
Inver Hills	707,029	3,587	710,616	-	710,616
Key City	410,024	-	410,024	-	410,024
Nobles Wind	213,455	28,440	241,895	-	241,895
Pleasant Valley Wind	52,223	12,605	64,827	-	64,827
Riverside	5,502,780	157,491	5,660,270	-	5,660,270
Foxtail Wind**	-	-	-	-	-
Lake Benton II Wind**	-	-	-	-	-
Total/Composite	\$ 21,345,859	\$ 557,264	\$ 21,903,123	\$ -	\$ 21,903,123
E348.1 Energy Storage Equipment					
Wind-to-Battery System	\$ 2,947,427	\$ 295,369	\$ 3,242,796	\$ 6,486,106	\$ 9,728,902
Total/Composite	\$ 2,947,427	\$ 295,369	\$ 3,242,796	\$ 6,486,106	\$ 9,728,902
Total Other Production	\$ 1,011,059,620	\$ 126,726,100	\$ 1,137,785,720	\$ (0)	\$ 1,137,785,720

	Reserve Balance 1/1/2020 (1)	2020 estimated Annual Depreciation Expense (1) (2)	Reserve Balance 1/1/2021 (est.) (3)	Reserve Reallocation (4)	Reallocated Reserve Balance 1/1/2021 (est.) (5)
GAS PRODUCTION					
G305 Structures & Improvements					
Maplewood	\$ 1,541,387	\$ 157,921	\$ 1,699,308	\$ -	\$ 1,699,308
Sibley	686,934	140,689	827,623	-	827,623
Total/Composite	\$ 2,228,320	\$ 298,610	\$ 2,526,931	\$ -	\$ 2,526,931
G311 LP Gas Equipment					
Maplewood	\$ 4,235,990	\$ 306,021	\$ 4,542,011	\$ -	\$ 4,542,011
Sibley	6,343,920	1,068,880	7,412,800	-	7,412,800
Total/Composite	\$ 10,579,910	\$ 1,374,901	\$ 11,954,811	\$ -	\$ 11,954,811
G320 Other Equipment					
Maplewood	\$ 331,083	\$ 55,147	\$ 386,230	\$ -	\$ 386,230
Sibley	527,340	36,395	563,735	-	563,735
Total/Composite	\$ 858,423	\$ 91,542	\$ 949,965	\$ -	\$ 949,965
Total Gas Production	\$ 13,666,653	\$ 1,765,053	\$ 15,431,706	\$ -	\$ 15,431,706

GAS STORAGE - Wescott Plant

G361 Structures & Improvements	\$ 6,079,032	\$ 487,291	\$ 6,566,324	\$ -	\$ 6,566,324
G362 Gas Holders	8,638,456	283,814	8,922,270	-	8,922,270
G363 Purification Equipment	1,074,267	25,250	1,099,517	-	1,099,517
G363.1 Liquefaction Equipment	2,997,607	312,872	3,310,479	-	3,310,479
G363.2 Vaporizing Equipment	7,397,755	466,374	7,864,129	-	7,864,129
G363.3 Compressor Equipment	12,264,421	1,232,763	13,497,184	-	13,497,184
G363.4 Measuring & Regulating Equipment	70,999	4,193	75,192	-	75,192
G363.5 Other Equipment	4,102,827	417,692	4,520,519	-	4,520,519
Total Gas Storage	\$ 42,625,365	\$ 3,230,249	\$ 45,855,614	\$ -	\$ 45,855,614

(1) Depreciation Expense was calculated using the remaining life and net salvage currently approved and plant and reserve balances as of 1/1/2020.

Electric Utility

FERC Account	Account Description	Beginning Balance 1/1/2019	Additions	Retirements	Transfers	Adjustments	Ending Balance 12/31/2019
Steam							
310	Land & Land Rights - Fee	\$ 8,554,373	\$ -	\$ (35,179)	\$ -	\$ -	\$ 8,519,194
310	Land & Land Rights - Other	8,024	-	-	-	-	8,024
311	Structures & Improvements	291,941,494	1,317,811	(566,545)	(783,616)	-	291,909,144
312	Boiler Plant Equipment	1,460,729,294	14,496,630	(10,197,440)	(118,327)	-	1,464,910,157
314	Turbogenerator Units	324,461,502	(3,951,899)	(1,472,027)	(68,159)	-	318,969,418
315	Accessory Electric Equipment	187,064,696	1,588,314	(912,219)	-	-	187,740,791
316	Miscellaneous Power Plant Equipment	53,887,695	186,592	(8,525)	-	-	54,065,763
		\$ 2,326,647,079	\$ 13,637,448	\$ (13,191,935)	\$ (970,101)	\$ -	\$ 2,326,122,491
Nuclear							
302	Franchises & Consents	\$ 247,161,045	\$ 4,071,774	\$ -	\$ -	\$ -	\$ 251,232,819
320	Land & Land Rights - Fee	1,760,634	-	-	-	-	1,760,634
320	Land and Land Rights - Other	1,729	-	-	-	-	1,729
321	Structures & Improvements	588,287,575	3,289,706	(11,876,346)	357,914	-	580,058,850
322	Reactor Plant Equipment	1,863,174,292	50,576,606	(5,095,394)	-	-	1,908,655,504
323	Turbogenerator Units	621,418,893	13,709,657	(1,313,060)	-	-	633,815,490
324	Accessory Electric Equipment	539,132,640	15,928,597	(1,131,564)	-	-	553,929,673
325	Miscellaneous Power Plant Equipment	206,624,850	2,446,280	(1,584,192)	146,945	-	207,633,882
		\$ 4,067,561,658	\$ 90,022,621	\$ (21,000,557)	\$ 504,859	\$ -	\$ 4,137,088,581
Hydro							
302	Franchises & Consents	\$ 2,857,039	\$ -	\$ -	\$ -	\$ -	\$ 2,857,039
330	Land & Land Rights - Fee	292,863	-	-	-	-	292,863
330	Land & Land Rights - Other	1,400,213	-	-	-	-	1,400,213
331	Structures & Improvements	1,388,480	-	-	57,124	-	1,445,604
332	Reservoirs, Dams & Waterways	11,066,280	293	-	-	-	11,066,573
333	Water Wheels, Turbines & Generators	10,155,741	21,326	-	-	-	10,177,067
334	Accessory Electric Equipment	3,256,972	-	-	-	-	3,256,972
335	Miscellaneous Power Plant Equipment	60,824	-	-	-	-	60,824
		\$ 30,478,412	\$ 21,619	\$ -	\$ 57,124	\$ -	\$ 30,557,156
Other							
340	Land & Land Rights - Fee	\$ 3,510,677	\$ 1,105,334	\$ -	\$ -	\$ -	\$ 4,616,011
340	Land & Land Rights - Other	10,367,652	-	-	-	-	10,367,652
340	Wind Rights	16,642,947	146,853	-	-	-	16,789,800
341	Structures & Improvements	266,641,117	66,938,771	(65,969)	817,630	-	334,331,548
342	Fuel Holders, Producers & Accessories	27,432,076	361,734	(684,738)	-	-	27,109,072
343	Prime Movers	139,802,454	652,252	-	-	-	140,454,706
344	Generators	2,184,525,708	346,157,659	(11,429,551)	186,485	-	2,519,440,301
345	Accessory Electric Equipment	286,326,327	11,916,587	(2,626,774)	-	-	295,616,140
346	Miscellaneous Power Plant Equipment	32,879,561	23,919	-	-	-	32,903,480
348.1	Energy Storage Equipment	4,128,902	-	-	-	-	4,128,902
		\$ 2,972,257,420	\$ 427,303,109	\$ (14,807,032)	\$ 1,004,115	\$ -	\$ 3,385,757,612
Electric Utility Total		\$ 9,396,944,569	\$ 530,984,797	\$ (48,999,524)	\$ 595,997	\$ -	\$ 9,879,525,840

Gas Utility

FERC Account	Account Description	Beginning Balance 1/1/2019	Additions	Retirements	Transfers	Adjustments	Ending Balance 12/31/2019
Production							
304	Land & Land Rights - Fee	\$ 755,528	\$ -	\$ (49,939)	\$ (349,574)	\$ -	\$ 356,015
304	Land & Land Rights - Other	34,536	-	-	-	-	34,536
305	Structures & Improvements	3,250,033	-	(964,878)	492,367	-	2,777,523
311	LP Gas Equipment	19,384,538	34,182	(4,629,110)	(1,533,877)	-	13,255,733
320	Other Equipment	1,394,775	51,765	(350,472)	(143,900)	-	952,168
		\$ 24,819,411	\$ 85,947	\$ (5,994,399)	\$ (1,534,984)	\$ -	\$ 17,375,975
Storage							
360	Land & Land Rights - Fee	\$ -	\$ -	\$ -	\$ 349,574	\$ -	\$ 349,574
360	Land & Land Rights - Other	11,264	-	-	-	-	11,264
361	Structures & Improvements	5,072,297	289,623	(3,258)	1,376,404	-	6,735,066
362	Gas Holders	8,232,610	117,242	(4,586)	(145,844)	-	8,199,422
363	Purification Equipment	1,020,951	-	(34,989)	-	-	985,962
363.1	Liquefaction Equipment	2,852,841	14	-	711,821	-	3,564,676
363.2	Vaporizing Equipment	9,363,381	(27,183)	-	-	-	9,336,198
363.3	Compressor Equipment	23,514,851	72,694	(9,177)	155,135	-	23,733,503
363.4	Measuring & Regulating Equipment	44,503	-	-	29,131	-	73,634
363.5	Other Equipment	4,530,516	216,603	(2,823)	99,323	-	4,843,620
		\$ 54,643,215	\$ 668,993	\$ (54,834)	\$ 2,575,544	\$ -	\$ 57,832,919
Gas Utility Total		\$ 79,462,626	\$ 754,940	\$ (6,049,232)	\$ 1,040,561	\$ -	\$ 75,208,894

Electric Utility

FERC Account	Account Description	Beginning Balance 1/1/2019	Credits		Debits		Transfers, Adjustments, and Other Credits (Debits)	Ending Balance 12/31/2019
			Accruals	Gross Salvage	Retirements*	Cost of Removal		
Steam								
311	Structures & Improvements	\$ 247,661,479	\$ 7,605,223	\$ -	\$ 566,545	\$ 172,790	\$ 4,279	\$ 254,531,646
312	Boiler Plant Equipment	910,037,134	62,771,219	440,488	10,197,440	2,714,756	-	960,336,644
314	Turbogenerator Units	191,161,033	16,966,019	-	1,472,027	306,507	-	206,348,519
315	Accessory Electric Equipment	115,716,338	7,237,164	4,686	912,219	65,608	-	121,980,361
316	Miscellaneous Power Plant Equipment	40,868,620	1,502,729	-	8,525	-	-	42,362,824
		\$ 1,505,444,604	\$ 96,082,354	\$ 445,174	\$ 13,156,756	\$ 3,259,661	\$ 4,279	\$ 1,585,559,994
Nuclear								
302	Franchises & Consents	\$ 77,854,760	\$ 12,750,589	\$ -	\$ -	\$ -	\$ -	\$ 90,605,349
321	Structures & Improvements	343,786,777	18,522,236	-	11,876,346	131,940	62,841	350,363,569
322	Reactor Plant Equipment	824,669,858	76,890,713	(216)	5,095,394	807,038	-	895,657,921
323	Turbogenerator Units	256,013,228	27,578,135	3,654	1,313,060	2,886,747	-	279,395,210
324	Accessory Electric Equipment	265,976,472	21,800,496	-	1,131,564	110,255	-	286,535,149
325	Miscellaneous Power Plant Equipment	122,276,737	6,368,086	-	1,584,192	14,713	26,345	127,072,264
		\$ 1,890,577,832	\$ 163,910,255	\$ 3,438	\$ 21,000,557	\$ 3,950,693	\$ 89,187	\$ 2,029,629,462
Hydro								
302	Franchises & Consents	\$ 1,236,821	\$ 106,828	\$ -	\$ -	\$ -	\$ -	\$ 1,343,648
331	Structures & Improvements	742,628	68,175	-	-	-	15,684	826,488
332	Reservoirs, Dams & Waterways	6,142,071	583,391	-	-	(826)	-	6,726,288
333	Water Wheels, Turbines & Generators	3,796,003	597,734	-	-	-	-	4,393,736
334	Accessory Electric Equipment	1,329,477	183,780	-	-	-	-	1,513,258
335	Miscellaneous Power Plant Equipment	67,362	628	-	-	-	-	67,990
		\$ 13,314,362	\$ 1,540,536	\$ -	\$ -	\$ (826)	\$ 15,684	\$ 14,871,408
Other								
340	Wind Rights	\$ 4,949,269	\$ 719,017	\$ -	\$ -	\$ -	\$ -	\$ 5,668,286
341	Structures & Improvements	99,254,457	7,506,855	-	65,969	10,673	53,747	106,738,417
342	Fuel Holders, Producers & Accessories	15,979,087	671,742	-	684,738	29,851	(1,692,979)	14,243,261
343	Prime Movers	39,097,944	4,329,992	-	-	-	-	43,427,936
344	Generators	649,505,381	85,706,588	39,071	11,429,551	2,122,127	1,509,033	723,208,396
345	Accessory Electric Equipment	86,281,401	10,190,780	4,534	2,626,774	487,631	117,727	93,480,037
346	Miscellaneous Power Plant Equipment	20,771,047	556,478	-	-	-	18,334	21,345,859
348.1	Energy Storage Equipment	2,652,058	295,369	-	-	-	-	2,947,427
		\$ 918,490,646	\$ 109,976,821	\$ 43,605	\$ 14,807,032	\$ 2,650,281	\$ 5,862	\$ 1,011,059,620
Electric Utility Total		\$ 4,327,827,444	\$ 371,509,966	\$ 492,218	\$ 48,964,345	\$ 9,859,809	\$ 115,011	\$ 4,641,120,484

Gas Utility

FERC Account	Account Description	Beginning Balance 1/1/2019	Credits		Debits		Transfers, Adjustments, and Other Credits (Debits)	Ending Balance 12/31/2019
			Accruals	Gross Salvage	Retirements*	Cost of Removal		
Production								
305	Structures & Improvements	\$ 2,764,151	\$ 382,709	\$ -	\$ 964,878	\$ -	\$ 46,339	\$ 2,228,320
311	LP Gas Equipment	13,695,813	1,284,629	1,967,214	4,629,110	1,495,229	(243,409)	10,579,910
320	Other Equipment	913,819	193,472	-	350,472	12,424	114,028	858,423
		\$ 17,373,783	\$ 1,860,810	\$ 1,967,214	\$ 5,944,460	\$ 1,507,653	\$ (83,042)	\$ 13,666,653
Storage								
361	Structures & Improvements	\$ 5,419,550	\$ 408,378	\$ -	\$ 3,258	\$ 500	\$ 254,863	\$ 6,079,032
362	Gas Holders	8,401,168	281,470	-	4,586	3,288	(36,308)	8,638,456
363	Purification Equipment	1,092,458	25,004	-	34,989	8,206	-	1,074,267
363.1	Liquefaction Equipment	2,507,622	313,886	-	-	-	176,099	2,997,607
363.2	Vaporizing Equipment	6,927,890	469,865	-	-	-	-	7,397,755
363.3	Compressor Equipment	10,999,728	1,231,514	-	9,177	2,190	44,546	12,264,421
363.4	Measuring & Regulating Equipment	45,702	4,193	-	-	-	21,105	70,999
363.5	Other Equipment	3,744,417	411,697	-	2,823	14,185	(36,279)	4,102,827
		\$ 39,138,536	\$ 3,146,007	\$ -	\$ 54,834	\$ 28,370	\$ 424,026	\$ 42,625,365
Gas Utility Total		\$ 56,512,319	\$ 5,006,817	\$ 1,967,214	\$ 5,999,293	\$ 1,536,023	\$ 340,984	\$ 56,292,018

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

* Retirement Reconciliation:

- Retirements in E311 are primarily related to King (\$0.3 million) and Sherco Units 1&2 (\$0.2 million)
- Retirements in E312 are primarily related to King (\$2.8 million), Red Wing (\$2.5 million), Sherco Unit 1 (\$2.0 million) and Sherco Unit 3 (\$1.6 million)
- Retirements in E314 are related to Sherco Unit 1 (\$1.5 million)
- Retirements in E315 are primarily related to King (\$0.7 million)
- Retirements in E321 are related to Prairie Island (\$11.5 million) and Monticello (\$0.4 million)
- Retirements in E322 are related to Prairie Island (\$4.1 million) and Monticello (\$1.0 million)
- Retirements in E323 are primarily related to Prairie Island (\$1.0 million)
- Retirements in E324 are related to Prairie Island (\$0.9 million) and Monicello (\$0.3 million)
- Retirements in E325 are primarily related to Prairie Island (\$1.5 million)
- Retirements in E342 are primarily due to Black Dog Unit 5 (\$0.6 million)
- Retirements in E344 are primarily related to Black Dog Unit 5 (\$5.0 million), High Bridge (\$3.0 million), United Hospital (\$2.0 million), and Nobles (\$1.2 million)
- Retirements in E345 are primarily related to High Bridge (\$1.2 million), Black Dog Unit 5 (\$0.7 million), Riverside (\$0.3 million) and Black Dog Unit 6 (\$0.2 million)
- Retirement in G305 is related to Wescott (\$1.0 million)
- Retirement in G311 is related to Wescott (\$4.6 million)
- Retirement in G320 is related to Wescott (\$0.4 million)

Northern States Power Company
2019 Summary of Annual Depreciation Accruals
Electric and Gas Utilities Summary

Electric Utility

FERC Account	Account Description	1/1/2019 Beginning Plant Balance	Est. Future Net Salvage		1/1/2019 Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	Reserve Ratio
			%	Amount					
Steam									
311	Structures & Improvements	\$ 291,941,494	-10.8%	\$ (31,458,250)	\$ 247,661,479	\$ 75,738,265	10.0	\$ 7,566,264	76.58%
312	Boiler Plant Equipment	1,460,729,294	-10.6%	(155,212,955)	910,037,134	705,905,116	11.4	61,974,811	56.32%
314	Turbogenerator Units	324,461,502	-10.8%	(34,938,588)	191,161,033	168,239,056	9.7	17,416,571	53.19%
315	Accessory Electric Equipment	187,064,696	-9.3%	(17,413,592)	115,716,338	88,761,951	12.2	7,288,619	56.59%
316	Miscellaneous Power Plant Equipment	53,887,695	-8.9%	(4,821,869)	40,868,620	17,840,944	11.9	1,503,565	69.61%
								\$ 95,749,829	
Nuclear									
302	Franchises & Consents	\$ 247,161,045	0.0%	\$ -	\$ 77,854,760	\$ 169,306,285	13.4	\$ 12,608,069	31.50%
321	Structures & Improvements	588,287,575	0.0%	-	343,786,777	244,500,798	13.3	18,345,228	58.44%
322	Reactor Plant Equipment	1,863,174,292	0.0%	-	824,669,858	1,038,504,435	13.7	75,583,233	44.26%
323	Turbogenerator Units	621,418,893	0.0%	-	256,013,228	365,405,665	13.6	26,769,770	41.20%
324	Accessory Electric Equipment	539,132,640	0.0%	-	265,976,472	273,156,168	13.1	20,920,003	49.33%
325	Miscellaneous Power Plant Equipment	206,624,850	0.0%	-	122,276,737	84,348,112	13.6	6,201,149	59.18%
								\$ 160,427,451	
Hydro									
302	Franchises & Consents	\$ 2,857,039	0.0%	\$ -	\$ 1,236,821	\$ 1,620,218	15.2	\$ 106,593	43.29%
331	Structures & Improvements	1,388,480	-25.9%	(359,674)	742,628	1,005,526	15.2	66,123	42.48%
332	Reservoirs, Dams & Waterways	11,066,280	-22.7%	(2,510,129)	6,142,071	7,434,339	12.8	582,630	45.24%
333	Water Wheels, Turbines & Generators	10,155,741	-26.4%	(2,681,116)	3,796,003	9,040,854	15.2	594,793	29.57%
334	Accessory Electric Equipment	3,256,972	-26.4%	(859,841)	1,329,477	2,787,336	15.2	183,377	32.29%
335	Miscellaneous Power Plant Equipment	60,824	-26.4%	(16,058)	67,362	9,520	15.2	626	87.62%
								\$ 1,534,143	
Other									
340	Wind Rights	\$ 16,642,947	0.0%	\$ -	\$ 4,949,269	\$ 11,693,678	16.3	\$ 715,604	29.74%
341	Structures & Improvements	266,641,117	-8.2%	(21,843,935)	99,254,457	189,230,594	26.1	7,238,926	34.41%
342	Fuel Holders, Producers & Accessories	27,432,076	-10.2%	(2,806,560)	15,979,087	14,259,548	22.9	622,655	52.84%
343	Prime Movers	139,802,454	-7.6%	(10,668,836)	39,097,944	111,373,346	25.6	4,351,306	25.98%
344	Generators	2,184,525,708	-8.6%	(187,023,781)	649,505,381	1,722,044,107	21.3	80,979,626	27.39%
345	Accessory Electric Equipment	286,326,327	-8.3%	(23,831,614)	86,281,401	223,876,540	22.3	10,026,844	27.82%
346	Miscellaneous Power Plant Equipment	32,879,561	-8.5%	(2,787,745)	20,771,047	14,896,258	26.7	556,950	58.24%
348.1	Energy Storage Equipment	4,128,902	0.0%	-	2,652,058	1,476,844	5.0	295,369	64.23%
								\$ 104,787,280	
Electric Utility Total								<u>\$ 362,498,703</u>	

Northern States Power Company
 2019 Summary of Annual Depreciation Accruals
 Electric and Gas Utilities Summary

Gas Utility

FERC Account	Account Description	1/1/2019 Beginning Plant Balance	Est. Future Net Salvage		1/1/2019 Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	Reserve Ratio
			%	Amount					
Production									
305	Structures & Improvements	\$ 3,250,033	-87.7%	\$ (2,851,463)	\$ 2,764,151	\$ 3,337,346	11.0	\$ 303,395	45.30%
311	LP Gas Equipment	19,384,538	-83.5%	(16,192,889)	13,695,813	21,881,614	11.0	1,989,238	38.50%
320	Other Equipment	1,394,775	-86.3%	(1,203,620)	913,819	1,684,576	11.0	153,143	35.17%
								\$ 2,445,776	
Storage									
361	Structures & Improvements	\$ 5,072,297	-19.2%	\$ (973,881)	\$ 5,419,550	\$ 626,628	5.0	\$ 125,326	89.64%
362	Gas Holders	8,232,610	-19.2%	(1,580,661)	8,401,168	1,412,103	5.0	282,421	85.61%
363	Purification Equipment	1,020,951	-19.2%	(196,023)	1,092,458	124,516	5.0	24,903	89.77%
363	Liquefaction Equipment	2,852,841	-19.2%	(547,745)	2,507,622	892,964	5.0	178,593	73.74%
363	Vaporizing Equipment	9,363,381	-19.2%	(1,797,769)	6,927,890	4,233,260	9.0	470,362	62.07%
363	Compressor Equipment	23,514,851	-19.2%	(4,514,851)	10,999,728	17,029,974	14.0	1,216,427	39.24%
363	Measuring & Regulating Equipment	44,503	-19.2%	(8,545)	45,702	7,346	5.0	1,469	86.15%
363	Other Equipment	4,530,516	-19.2%	(869,859)	3,744,417	1,655,958	5.0	331,192	69.34%
								\$ 2,630,692	
Gas Utility Total								\$ 5,076,468	

Electric Utility

Electric Production Plant Facility	Proposed Retirement Date per Remaining Life Petition	Resource Planning/Modeling End of Life Docket No. E002/RP-19-368 Reference Plan	Rationale for Difference Between Depreciation Life and Resource Planning Period
St. Croix Falls	2027	Through the end of the resource planning period (2034)	The depreciation period is tied to the FERC operating license. The resource plan life looks at capacity needs and can assume things like license extensions when doing so, but because the general practice for other Hydro facilities has been to keep them in line with their FERC licenses the Company believes the depreciable end of life should be maintained at 2027 until the FERC extension has been obtained.
Inver Hills	2026	Through the end of the resource planning period (2034)	These units are part of the restoration plan. Until replacement restoration units are in service, these units are modeled for capacity.
Wind-To-Battery (FERC 348.1)	2021	N/A	The Wind-to-Battery asset is not part of the Resource Planning scope.

Note: Unlisted plants either run beyond the resource planning period or are aligned with the resource planning end of life. Additionally, the accounting life of the plant often coincides with the calendar year end whereas the Resource Plan models typically use the MISO year which ends on May 31. Therefore, plants with less than a year difference were also not included.

Account	Description	Current Approved Remaining Life 01/01/19 (Yrs)	Proposed Remaining Life 01/01/21 (Yrs)	Current Approved Net Salvage 01/01/19 (%)	Proposed Net Salvage 01/01/21 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Angus C. Anson Unit 2 & 3											
E341	Structures & Improvements	26.4	24.4	-6.5	-6.5	EG002-D-19-161	15.0	EG002-D-15-46	-2.0	1	1
E342	Fuel Holders, Producers & Accessories	22.0	20.0	-9.6	-11.2	EG002-D-19-161	15.0	EG002-D-15-46	-5.2	2	1
E343	Prime Movers	22.0	20.0	-9.6	-11.2	EG002-D-19-161	15.0	EG002-D-18-162	-9.6	2	1
E344	Generators	22.0	20.0	-9.6	-11.2	EG002-D-19-161	15.0	EG002-D-15-46	-5.2	2	1
E345	Accessory Electric Equipment	22.0	20.0	-9.6	-11.2	EG002-D-19-161	15.0	EG002-D-15-46	-5.2	2	1
E346	Miscellaneous Power Plant Equipment	22.0	20.0	-9.6	-11.2	EG002-D-19-161	15.0	EG002-D-15-46	-5.2	2	1
Angus C. Anson Unit 4											
E341	Structures & Improvements	26.4	24.4	-6.5	-6.5	EG002-D-19-161	10.0	EG002-D-15-46	-2.0	1	1
E342	Fuel Holders, Producers & Accessories	26.4	24.4	-6.5	-6.5	EG002-D-19-161	10.0	EG002-D-15-46	-2.0	1	1
E343	Prime Movers	26.4	24.4	-6.5	-6.5	EG002-D-19-161	10.0	EG002-D-18-162	-6.5	2	1
E344	Generators	26.4	24.4	-6.5	-6.5	EG002-D-19-161	10.0	EG002-D-15-46	-2.0	1	1
E345	Accessory Electric Equipment	26.4	24.4	-6.5	-6.5	EG002-D-19-161	10.0	EG002-D-15-46	-2.0	1	1
E346	Miscellaneous Power Plant Equipment	26.4	24.4	-6.5	-6.5	EG002-D-19-161	10.0	EG002-D-15-46	-2.0	1	1
Black Dog Unit 5											
E341	Structures & Improvements	39.3	37.3	-11.4	-10.3	EG002-D-19-161	26.3	EG002-D-15-46	-9.7	1	1
E342	Fuel Holders, Producers & Accessories	13.0	11.0	-11.4	-7.2	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	1
E343	Prime Movers	13.0	11.0	-11.4	-7.2	EG002-D-18-162	14.0	EG002-D-18-162	-11.4	1	1
E344	Generators	13.0	11.0	-11.4	-7.2	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	1
E345	Accessory Electric Equipment	13.0	11.0	-11.4	-7.2	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	1
E346	Miscellaneous Power Plant Equipment	13.0	11.0	-11.4	-7.2	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	1
Black Dog Unit 6											
E341	Structures & Improvements	39.3	37.3	-5.0	-10.3	EG002-D-18-162	40.0	EG002-D-18-162	-5.0	1	1
E342	Fuel Holders, Producers & Accessories	39.3	37.3	-5.0	-10.3	EG002-D-18-162	40.0	EG002-D-18-162	-5.0	1	1
E343	Prime Movers	39.3	37.3	-5.0	-10.3	EG002-D-18-162	40.0	EG002-D-18-162	-5.0	1	1
E344	Generators	39.3	37.3	-5.0	-10.3	EG002-D-18-162	40.0	EG002-D-18-162	-5.0	1	1
E345	Accessory Electric Equipment	39.3	37.3	-5.0	-10.3	EG002-D-18-162	40.0	EG002-D-18-162	-5.0	1	1
E346	Miscellaneous Power Plant Equipment	39.3	37.3	-5.0	-10.3	EG002-D-18-162	40.0	EG002-D-18-162	-5.0	1	1
Blazing Star I Wind (1)											
E340.1	Wind Rights	25.0	25.0	0.0	0.0	EG002-D-19-161	25.0	EG002-D-19-161	0.0	1	1
E341	Structures & Improvements	25.0	25.0	-8.5	-11.6	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E342	Fuel Holders, Producers & Accessories	25.0	25.0	-8.5	-11.6	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E343	Prime Movers	25.0	25.0	-8.5	-11.6	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E344	Generators	25.0	25.0	-8.5	-11.6	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E345	Accessory Electric Equipment	25.0	25.0	-8.5	-11.6	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E346	Miscellaneous Power Plant Equipment	25.0	25.0	-8.5	-11.6	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1

Account	Description	Current Approved Remaining Life 01/01/19 (Yrs)	Proposed Remaining Life 01/01/21 (Yrs)	Current Approved Net Salvage 01/01/19 (%)	Proposed Net Salvage 01/01/21 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Blazing Star II Wind (2)											
E340.1	Wind Rights	N/A	25.0	N/A	0.0	N/A	N/A	N/A	N/A	0	0
E341	Structures & Improvements	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E342	Fuel Holders, Producers & Accessories	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E343	Prime Movers	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E345	Accessory Electric Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E346	Miscellaneous Power Plant Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
Blue Lake Units 1 thru 4											
E341	Structures & Improvements	26.4	24.4	-11.7	-12.7	EG002-D-19-161	4.0	EG002-D-15-46	-6.5	1	1
E342	Fuel Holders, Producers & Accessories	4.5	2.5	-22.9	-30.6	EG002-D-19-161	4.0	EG002-D-15-46	-11.0	2	1
E343	Prime Movers	4.5	2.5	-22.9	-30.6	EG002-D-19-161	4.0	EG002-D-18-162	-22.9	2	1
E344	Generators	4.5	2.5	-22.9	-30.6	EG002-D-19-161	4.0	EG002-D-15-46	-11.0	2	1
E345	Accessory Electric Equipment	4.5	2.5	-22.9	-30.6	EG002-D-19-161	4.0	EG002-D-15-46	-11.0	2	1
E346	Miscellaneous Power Plant Equipment	4.5	2.5	-22.9	-30.6	EG002-D-19-161	4.0	EG002-D-15-46	-11.0	2	1
Blue Lake Units 7 & 8											
E341	Structures & Improvements	26.4	24.4	-11.7	-12.7	EG002-D-19-161	10.0	EG002-D-15-46	-6.5	1	1
E342	Fuel Holders, Producers & Accessories	26.4	24.4	-11.7	-12.7	EG002-D-19-161	10.0	EG002-D-15-46	-6.5	1	1
E343	Prime Movers	26.4	24.4	-11.7	-12.7	EG002-D-19-161	10.0	EG002-D-18-162	-11.7	2	1
E344	Generators	26.4	24.4	-11.7	-12.7	EG002-D-19-161	10.0	EG002-D-15-46	-6.5	1	1
E345	Accessory Electric Equipment	26.4	24.4	-11.7	-12.7	EG002-D-19-161	10.0	EG002-D-15-46	-6.5	1	1
E346	Miscellaneous Power Plant Equipment	26.4	24.4	-11.7	-12.7	EG002-D-19-161	10.0	EG002-D-15-46	-6.5	1	1
Border Winds											
E340.1	Wind Rights	22.0	20.0	0.0	0.0	EG002-D-15-46	25.0	EG002-D-15-46	0.0	1	1
E341	Structures & Improvements	22.0	20.0	-8.5	-9.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E342	Fuel Holders, Producers & Accessories	22.0	20.0	-8.5	-9.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E343	Prime Movers	22.0	20.0	-8.5	-9.5	EG002-D-18-162	23.0	EG002-D-18-162	-8.5	1	1
E344	Generators	22.0	20.0	-8.5	-9.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E345	Accessory Electric Equipment	22.0	20.0	-8.5	-9.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E346	Miscellaneous Power Plant Equipment	22.0	20.0	-8.5	-9.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
Community Wind North (2)											
E340.1	Wind Rights	N/A	25.0	N/A	0.0	N/A	N/A	N/A	N/A	0	0
E341	Structures & Improvements	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E342	Fuel Holders, Producers & Accessories	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E343	Prime Movers	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E345	Accessory Electric Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E346	Miscellaneous Power Plant Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0

Account	Description	Current Approved Remaining Life 01/01/19 (Yrs)	Proposed Remaining Life 01/01/21 (Yrs)	Current Approved Net Salvage 01/01/19 (%)	Proposed Net Salvage 01/01/21 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Courtenay Wind											
E340.1	Wind Rights	22.9	20.9	0.0	0.0	EG002-D-17-147	25.0	EG002-D-17-147	0.0	1	1
E341	Structures & Improvements	22.9	20.9	-8.5	-10.4	EG002-D-17-147	25.0	EG002-D-17-147	-8.5	1	1
E342	Fuel Holders, Producers & Accessories	22.9	20.9	-8.5	-10.4	EG002-D-17-147	25.0	EG002-D-17-147	-8.5	1	1
E343	Prime Movers	22.9	20.9	-8.5	-10.4	EG002-D-18-162	22.9	EG002-D-18-162	-8.5	1	1
E344	Generators	22.9	20.9	-8.5	-10.4	EG002-D-17-147	25.0	EG002-D-17-147	-8.5	1	1
E345	Accessory Electric Equipment	22.9	20.9	-8.5	-10.4	EG002-D-17-147	25.0	EG002-D-17-147	-8.5	1	1
E346	Miscellaneous Power Plant Equipment	22.9	20.9	-8.5	-10.4	EG002-D-17-147	25.0	EG002-D-17-147	-8.5	1	1
Crowned Ridge Wind (2)											
E340.1	Wind Rights	N/A	25.0	N/A	0.0	N/A	N/A	N/A	N/A	0	0
E341	Structures & Improvements	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E342	Fuel Holders, Producers & Accessories	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E343	Prime Movers	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E345	Accessory Electric Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E346	Miscellaneous Power Plant Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
Dakota Range Wind (2)											
E340.1	Wind Rights	N/A	25.0	N/A	0.0	N/A	N/A	N/A	N/A	0	0
E341	Structures & Improvements	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E342	Fuel Holders, Producers & Accessories	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E343	Prime Movers	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E345	Accessory Electric Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E346	Miscellaneous Power Plant Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
Foxtail Wind (3)											
E340.1	Wind Rights	25.0	24.0	0.0	0.0	EG002-D-19-161	25.0	EG002-D-19-161	0.0	1	1
E341	Structures & Improvements	25.0	24.0	-8.5	-9.1	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E342	Fuel Holders, Producers & Accessories	25.0	24.0	-8.5	-9.1	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E343	Prime Movers	25.0	24.0	-8.5	-9.1	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E344	Generators	25.0	24.0	-8.5	-9.1	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E345	Accessory Electric Equipment	25.0	24.0	-8.5	-9.1	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E346	Miscellaneous Power Plant Equipment	25.0	24.0	-8.5	-9.1	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
Freeborn Wind (2)											
E340.1	Wind Rights	N/A	25.0	N/A	0.0	N/A	N/A	N/A	N/A	0	0
E341	Structures & Improvements	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E342	Fuel Holders, Producers & Accessories	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E343	Prime Movers	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E345	Accessory Electric Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E346	Miscellaneous Power Plant Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0

Account	Description	Current Approved Remaining Life 01/01/19 (Yrs)	Proposed Remaining Life 01/01/21 (Yrs)	Current Approved Net Salvage 01/01/19 (%)	Proposed Net Salvage 01/01/21 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Grand Meadow Wind											
E340.1	Wind Rights	14.9	12.9	0.0	0.0	EG002-D-08-189	25.0	EG002-D-09-160	0.0	0	0
E341	Structures & Improvements	14.9	12.9	-11.1	-12.5	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E342	Fuel Holders, Producers & Accessories	14.9	12.9	-11.1	-12.5	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E343	Prime Movers	14.9	12.9	-11.1	-12.5	EG002-D-18-162	15.9	EG002-D-18-162	-11.1	1	1
E344	Generators	14.9	12.9	-11.1	-12.5	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E345	Accessory Electric Equipment	14.9	12.9	-11.1	-12.5	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E346	Miscellaneous Power Plant Equipment	14.9	12.9	-11.1	-12.5	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
High Bridge											
E341	Structures & Improvements	29.4	27.4	-3.5	-4.3	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E342	Fuel Holders, Producers & Accessories	29.4	27.4	-3.5	-4.3	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E343	Prime Movers	29.4	27.4	-3.5	-4.3	EG002-D-18-162	30.4	EG002-D-18-162	-3.5	1	1
E344	Generators	29.4	27.4	-3.5	-4.3	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E345	Accessory Electric Equipment	29.4	27.4	-3.5	-4.3	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E346	Miscellaneous Power Plant Equipment	29.4	27.4	-3.5	-4.3	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
Inver Hills											
E341	Structures & Improvements	8.0	6.0	-18.3	-19.4	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E342	Fuel Holders, Producers & Accessories	8.0	6.0	-18.3	-19.4	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E343	Prime Movers	8.0	6.0	-18.3	-19.4	EG002-D-18-162	9.0	EG002-D-18-162	-18.3	1	1
E344	Generators	8.0	6.0	-18.3	-19.4	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E345	Accessory Electric Equipment	8.0	6.0	-18.3	-19.4	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E346	Miscellaneous Power Plant Equipment	8.0	6.0	-18.3	-19.4	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
Jeffers Wind (2)											
E340.1	Wind Rights	N/A	25.0	N/A	0.0	N/A	N/A	N/A	N/A	0	0
E341	Structures & Improvements	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E342	Fuel Holders, Producers & Accessories	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E343	Prime Movers	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E345	Accessory Electric Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E346	Miscellaneous Power Plant Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
Lake Benton II Wind (3)											
E340.1	Wind Rights	25.0	23.9	0.0	0.0	EG002-D-19-161	25.0	EG002-D-19-161	0.0	1	1
E341	Structures & Improvements	25.0	23.9	-8.5	-10.8	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E342	Fuel Holders, Producers & Accessories	25.0	23.9	-8.5	-10.8	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E343	Prime Movers	25.0	23.9	-8.5	-10.8	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E344	Generators	25.0	23.9	-8.5	-10.8	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E345	Accessory Electric Equipment	25.0	23.9	-8.5	-10.8	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1
E346	Miscellaneous Power Plant Equipment	25.0	23.9	-8.5	-10.8	EG002-D-19-161	25.0	EG002-D-19-161	-8.5	1	1

Account	Description	Current Approved Remaining Life 01/01/19 (Yrs)	Proposed Remaining Life 01/01/21 (Yrs)	Current Approved Net Salvage 01/01/19 (%)	Proposed Net Salvage 01/01/21 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Mower Wind (2)											
E340.1	Wind Rights	N/A	25.0	N/A	0.0	N/A	N/A	N/A	N/A	0	0
E341	Structures & Improvements	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E342	Fuel Holders, Producers & Accessories	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E343	Prime Movers	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E345	Accessory Electric Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
E346	Miscellaneous Power Plant Equipment	N/A	25.0	N/A	-10.5	N/A	N/A	N/A	N/A	0	0
Nobles Wind											
E340.1	Wind Rights	16.9	14.9	0.0	0.0	EG002-D-10-173	25.0	EG002-D-11-144	0.0	0	0
E341	Structures & Improvements	16.9	14.9	-6.0	-8.5	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E342	Fuel Holders, Producers & Accessories	16.9	14.9	-6.0	-8.5	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E343	Prime Movers	16.9	14.9	-6.0	-8.5	EG002-D-18-162	17.9	EG002-D-18-162	-6.0	1	1
E344	Generators	16.9	14.9	-6.0	-8.5	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E345	Accessory Electric Equipment	16.9	14.9	-6.0	-8.5	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E346	Miscellaneous Power Plant Equipment	16.9	14.9	-6.0	-8.5	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
Pleasant Valley Wind											
E340.1	Wind Rights	22.0	20.0	0.0	0.0	EG002-D-15-46	25.0	EG002-D-15-46	0.0	1	1
E341	Structures & Improvements	22.0	20.0	-8.5	-11.7	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E342	Fuel Holders, Producers & Accessories	22.0	20.0	-8.5	-11.7	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E343	Prime Movers	22.0	20.0	-8.5	-11.7	EG002-D-18-162	23.0	EG002-D-18-162	-8.5	1	1
E344	Generators	22.0	20.0	-8.5	-11.7	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E345	Accessory Electric Equipment	22.0	20.0	-8.5	-11.7	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E346	Miscellaneous Power Plant Equipment	22.0	20.0	-8.5	-11.7	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
Riverside											
E341	Structures & Improvements	30.2	28.2	-11.3	-13.2	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E342	Fuel Holders, Producers & Accessories	30.2	28.2	-11.3	-13.2	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E343	Prime Movers	30.2	28.2	-11.3	-13.2	EG002-D-18-162	31.2	EG002-D-18-162	-11.3	1	1
E344	Generators	30.2	28.2	-11.3	-13.2	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E345	Accessory Electric Equipment	30.2	28.2	-11.3	-13.2	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E346	Miscellaneous Power Plant Equipment	30.2	28.2	-11.3	-13.2	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
Wind-to-Battery System											
E348.1	Fuel Holders, Producers & Accessories	5.0	0.0	0.0	-135.6	EG002-D-09-160	15.0	EG002-D-09-160	0.0	0	0

(1) Blazing Star I went in-service in April 2020. In the 2019 Remaining Life Docket, this plant was initially planned to go in-service in late 2019 and therefore a 25 year life and -8.5% net salvage rate were approved in that docket. Thus, the 25 year life is as of the in-service date of April 2020.

(2) Blazing Star II, Community Wind North, Crowned Ridge, Jeffers, and Mower are all anticipated to go into service or be acquired in 2020. Freeborn and Dakota Range are anticipated in 2021. The 2021 Proposed Remaining Life is based on actual in-service/acquisition date.

(3) Approved remaining life of 25 years and remaining lives of 24.0 years for Foxtail Wind and 23.9 years for Lake Benton II are based on in-service dates of December and November 2019, respectively.

Account	Description	Current Approved Remaining Life 01/01/19 (Yrs)	Proposed Remaining Life 01/01/21 (Yrs)	Current Approved Net Salvage 01/01/19 (%)	Proposed Net Salvage 01/01/21 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Allen S. King											
E311	Structures & Improvements	18.5	16.5	-8.2	-9.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E312	Boiler Plant Equipment	18.5	16.5	-8.2	-9.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E314	Turbogenerator Units	18.5	16.5	-8.2	-9.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E315	Accessory Electric Equipment	18.5	16.5	-8.2	-9.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E316	Miscellaneous Power Plant Equipment	18.5	16.5	-8.2	-9.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
Red Wing											
E311	Structures & Improvements	9.0	7.0	-27.8	-23.5	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E312	Boiler Plant Equipment	9.0	7.0	-27.8	-23.5	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E314	Turbogenerator Units	9.0	7.0	-27.8	-23.5	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E315	Accessory Electric Equipment	9.0	7.0	-27.8	-23.5	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E316	Miscellaneous Power Plant Equipment	9.0	7.0	-27.8	-23.5	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
Sherco Unit 1											
E311	Structures & Improvements	7.0	5.0	-15.2	-15.1	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E312	Boiler Plant Equipment	7.0	5.0	-15.2	-15.1	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E314	Turbogenerator Units	7.0	5.0	-15.2	-15.1	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E315	Accessory Electric Equipment	7.0	5.0	-15.2	-15.1	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E316	Miscellaneous Power Plant Equipment	7.0	5.0	-15.2	-15.1	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
Sherco Unit 2											
E311	Structures & Improvements	7.0	5.0	-15.2	-15.1	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E312	Boiler Plant Equipment	4.0	2.0	-15.2	-15.1	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
E314	Turbogenerator Units	4.0	2.0	-15.2	-15.1	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
E315	Accessory Electric Equipment	4.0	2.0	-15.2	-15.1	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
E316	Miscellaneous Power Plant Equipment	4.0	2.0	-15.2	-15.1	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
Sherco Unit 3											
E311	Structures & Improvements	16.0	14.0	-5.4	-7.9	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	0	1
E312	Boiler Plant Equipment	16.0	14.0	-5.4	-7.9	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	0	1
E314	Turbogenerator Units	16.0	14.0	-5.4	-7.9	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	0	1
E315	Accessory Electric Equipment	16.0	14.0	-5.4	-7.9	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	0	1
E316	Miscellaneous Power Plant Equipment	16.0	14.0	-5.4	-7.9	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	0	1
Wilmarth											
E311	Structures & Improvements	9.0	7.0	-26.8	-25.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E312	Boiler Plant Equipment	9.0	7.0	-26.8	-25.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E314	Turbogenerator Units	9.0	7.0	-26.8	-25.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E315	Accessory Electric Equipment	9.0	7.0	-26.8	-25.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E316	Miscellaneous Power Plant Equipment	9.0	7.0	-26.8	-25.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1

Account	Description	Current Approved Remaining Life 01/01/19 (Yrs)	Proposed Remaining Life 01/01/21 (Yrs)	Current Approved Net Salvage 01/01/19 (%)	Proposed Net Salvage 01/01/21 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Monticello											
E302	Franchises & Consents	11.8	9.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E321	Structures & Improvements	11.8	9.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	11.8	9.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E323	Turbogenerator Units	11.8	9.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E324	Accessory Electric Equipment	11.8	9.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E325	Miscellaneous Power Plant Equipment	11.8	9.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
Monticello - Interim Storage Facility											
E321	Structures and Improvements	11.8	9.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	11.8	9.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
Prairie Island											
E302	Franchises & Consents	15.3	13.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E321	Structures & Improvements	15.3	13.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	15.3	13.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E323	Turbogenerator Units	15.3	13.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E324	Accessory Electric Equipment	15.3	13.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E325	Miscellaneous Power Plant Equipment	15.3	13.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
Prairie Island - Interim Storage Facility											
E321	Structures and Improvements	15.3	13.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	15.3	13.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A

Account	Description	Current Approved Remaining Life 01/01/19 (Yrs)	Proposed Remaining Life 01/01/21 (Yrs)	Current Approved Net Salvage 01/01/19 (%)	Proposed Net Salvage 01/01/21 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Hennepin Island											
E302	Franchises & Consents	15.2	13.2	0.0	0.0	EG002-D-05-288	2.2	EG002-D-05-288	N/A	0	0
E331	Structures & Improvements	15.2	13.2	-26.4	-26.7	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E332	Reservoirs, Dams & Waterways	15.2	13.2	-26.4	-26.7	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E333	Water Wheels, Turbines & Generators	15.2	13.2	-26.4	-26.7	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E334	Accessory Electric Equipment	15.2	13.2	-26.4	-26.7	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E335	Miscellaneous Power Plant Equipment	15.2	13.2	-26.4	-26.7	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
St. Croix Falls											
E331	Structures & Improvements	9.0	7.0	-7.5	-15.0	E002/GR-15-826	12.0	E002/GR-15-826	7.5	1	1
E332	Reservoirs, Dams & Waterways	9.0	7.0	-7.5	-15.0	E002/GR-15-826	12.0	E002/GR-15-826	7.5	1	1
Upper Dam											
E332	Reservoirs, Dams & Waterways	15.2	13.2	-26.4	-26.7	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E335	Miscellaneous Power Plant Equipment	15.2	13.2	-26.4	-26.7	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1

Account	Description	Current Approved Remaining Life 01/01/19 (Yrs)	Proposed Remaining Life 01/01/21 (Yrs)	Current Approved Net Salvage 01/01/19 (%)	Proposed Net Salvage 01/01/21 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Maplewood											
G305	Structures & Improvements	11.0	9.0	-93.7	-87.7	EG002-D-15-46	10.0	EG002-D-15-46	-76.7	1	1
G311	LP Gas Equipment	11.0	9.0	-93.7	-87.7	EG002-D-15-46	10.0	EG002-D-15-46	-101.7	1	1
G320	Other Equipment	11.0	9.0	-93.7	-87.7	EG002-D-15-46	10.0	EG002-D-15-46	-93.7	1	1
Sibley											
G305	Structures & Improvements	11.0	9.0	-79.5	-41.1	EG002-D-15-46	10.0	EG002-D-15-46	-78.5	1	1
G311	LP Gas Equipment	11.0	9.0	-79.5	-41.1	EG002-D-15-46	10.0	EG002-D-15-46	-87.5	1	1
G320	Other Equipment	11.0	9.0	-79.5	-41.1	EG002-D-15-46	10.0	EG002-D-15-46	-78.5	1	1

Account	Description	Current Approved Remaining Life 01/01/19 (Yrs)	Proposed Remaining Life 01/01/21 (Yrs)	Current Approved Net Salvage 01/01/19 (%)	Proposed Net Salvage 01/01/21 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Wescott											
G361	Structures & Improvements	5.0	3.0	-19.2	-19.6	EG002-D-14-181	6.0	EG002-D-15-46	-9.2	0	1
G362	Gas Holders	5.0	3.0	-19.2	-19.6	EG002-D-14-181	6.0	EG002-D-15-46	-24.2	0	1
G363	Purification Equipment	5.0	3.0	-19.2	-19.6	EG002-D-14-181	6.0	EG002-D-15-46	-20.2	0	1
G363.1	Liquefaction Equipment	5.0	3.0	-19.2	-19.6	EG002-D-14-181	6.0	EG002-D-15-46	-21.2	0	1
G363.2	Vaporizing Equipment	9.0	7.0	-19.2	-19.6	EG002-D-98-221	30.0	EG002-D-15-46	-21.2	0	1
G363.3	Compressor Equipment	14.0	12.0	-19.2	-19.6	EG002-D-13-1158	15.0	EG002-D-15-46	-21.2	0	1
G363.4	Measuring & Regulating Equipment	5.0	3.0	-19.2	-19.6	EG002-D-14-181	6.0	EG002-D-15-46	-25.2	0	1
G363.5	Other Equipment	5.0	3.0	-19.2	-19.6	EG002-D-14-181	6.0	EG002-D-15-46	-19.2	0	1

Black Dog Steam Removal Estimates by Year

(Amounts in Millions)	Actuals					Forecasted							Total	% Complete as of 1/1/2020
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025			
Identified Items														
Asbestos Remediation	0.8	0.2	-	-	-	-	1.0	-	-	-	-	2.0	50%	
Ash/Ponds/Coal Yard	5.1	5.6	1.9	5.1	3.2	3.3	0.2	0.3	0.2	0.1	0.1	25.1	83%	
Boilers	1.0	2.1	1.3	0.2	-	-	1.0	2.5	2.5	2.0	1.6	14.2	32%	
Contingency	-	-	-	-	-	0.7	1.1	2.3	1.0	1.6	2.8	9.5	0%	
Equipment Removal	2.0	1.3	0.5	-	-	-	3.2	0.5	0.5	0.5	0.5	9.0	42%	
Pre-Demolition Cleaning	-	-	0.3	-	-	-	-	-	-	-	-	0.3	100%	
Project/Constr Mgmt/Indirects	1.5	1.0	0.4	0.6	1.0	0.5	0.4	0.4	0.4	0.4	0.4	7.0	64%	
Structures Demolition	-	-	0.6	1.2	2.5	-	-	-	-	-	-	4.3	100%	
Utilities Allowance	-	-	-	0.1	-	-	-	-	-	-	-	0.1	100%	
Total Identified	10.4	10.2	5.0	7.2	6.7	4.5	6.9	6.0	4.6	4.6	5.4	71.5	55%	
Unidentified Items	-	-	-	-	-	-	-	-	-	-	-	-		
Total Identified and Unidentified	10.4	10.2	5.0	7.2	6.7	4.5	6.9	6.0	4.6	4.6	5.4	71.5	55%	
Scrap Credit	(0.2)	(0.1)	(0.1)	(0.1)	-	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.0)	50%	
Total (including Scrap)	10.2	10.1	4.9	7.1	6.7	4.5	6.8	5.9	4.5	4.5	5.3	70.5	55%	

Minnesota Valley Removal Estimates by Year

(Amounts in Millions)	Actuals		Forecasted			Total	% Complete as of 1/1/2020
	2018	2019	2020	2021	2022		
<u>Identified Items</u>							
Asbestos Remediation	-	-	-	0.2	0.9	1.1	0%
Ash/Ponds/Coal Yard	2.5	2.1	-	-	-	4.6	100%
Boilers	-	-	-	-	1.1	1.1	0%
Contingency	-	-	-	-	6.0	6.0	0%
Equipment Removal	-	-	-	-	0.9	0.9	0%
Pre-Demolition Cleaning	-	-	-	-	0.2	0.2	0%
Project/Constr Mgmt/Indirects	-	-	0.1	0.2	0.9	1.2	0%
Structures Demolition	-	-	-	-	1.1	1.1	0%
Utilities Allowance	-	-	-	-	0.2	0.2	0%
Total Identified	2.5	2.1	0.1	0.4	11.3	16.4	28%
Unidentified Items	-	-	-	-	-	-	
Total Identified and Unidentified	2.5	2.1	0.1	0.4	11.3	16.4	28%
Scrap Credit	-	-	-	-	-	-	
Total (including Scrap)	2.5	2.1	0.1	0.4	11.3	16.4	28%

Electric Steam Production

FERC Account	Plant Balance 1/1/2020 (1)	Present		Proposed		Proposed Less Present (6)
		Net Salv %	Estimated Net Salvage in Reserve at End of Life (3)	Net Salv %	Estimated Net Salvage in Reserve at End of Life (5)	
		(2)		(4)		
Allen S. King						
E311	\$ 39,623,999	-8.2	\$ 3,249,168	-9.2	\$ 3,654,407	\$ 405,239
E312	\$ 524,338,681	-8.2	\$ 42,995,772	-9.2	\$ 48,358,238	\$ 5,362,466
E314	\$ 94,114,439	-8.2	\$ 7,717,384	-9.2	\$ 8,679,902	\$ 962,518
E315	\$ 46,992,609	-8.2	\$ 3,853,394	-9.2	\$ 4,333,992	\$ 480,598
E316	\$ 7,894,024	-8.2	\$ 647,310	-9.2	\$ 728,043	\$ 80,733
	\$ 712,963,751		\$ 58,463,028		\$ 65,754,582	\$ 7,291,554
			From 2019 Dismantling Study for King	-9.2%	\$ 65,754,582	
Red Wing						
E311	\$ 12,459,336	-27.8	\$ 3,463,695	-23.5	\$ 2,926,804	\$ (536,892)
E312	\$ 47,058,942	-27.8	\$ 13,082,386	-23.5	\$ 11,054,545	\$ (2,027,841)
E314	\$ 3,298,153	-27.8	\$ 916,887	-23.5	\$ 774,764	\$ (142,122)
E315	\$ 1,905,550	-27.8	\$ 529,743	-23.5	\$ 447,630	\$ (82,113)
E316	\$ 1,470,455	-27.8	\$ 408,787	-23.5	\$ 345,422	\$ (63,364)
	\$ 66,192,436		\$ 18,401,497		\$ 15,549,165	\$ (2,852,332)
			From 2019 Dismantling Study for Red Wing	-23.5%	\$ 15,549,165	
Sherco Units 1 & 2						
E311	\$ 95,870,631	-15.2	\$ 14,572,336	-15.1	\$ 14,486,134	\$ (86,202)
E312	\$ 432,257,219	-15.2	\$ 65,703,097	-15.1	\$ 65,314,435	\$ (388,663)
E314	\$ 126,723,103	-15.2	\$ 19,261,912	-15.1	\$ 19,147,969	\$ (113,943)
E315	\$ 53,734,094	-15.2	\$ 8,167,582	-15.1	\$ 8,119,267	\$ (48,315)
E316	\$ 12,237,819	-15.2	\$ 1,860,148	-15.1	\$ 1,849,145	\$ (11,004)
	\$ 720,822,866		\$ 109,565,076		\$ 108,916,950	\$ (648,125)
			From 2019 Dismantling Study for Sherco 1 & 2	-15.1%	\$ 108,916,950	
Sherco Unit 3 (*)						
E311	\$ 132,758,983	-5.4	\$ 7,168,985	-7.9	\$ 10,438,271	\$ 3,269,285
E312	\$ 419,348,026	-5.4	\$ 22,644,793	-7.9	\$ 32,971,540	\$ 10,326,747
E314	\$ 88,618,830	-5.4	\$ 4,785,417	-7.9	\$ 6,967,719	\$ 2,182,302
E315	\$ 83,566,721	-5.4	\$ 4,512,603	-7.9	\$ 6,570,494	\$ 2,057,891
E316	\$ 31,675,940	-5.4	\$ 1,710,501	-7.9	\$ 2,490,544	\$ 780,043
	\$ 755,968,499		\$ 40,822,299		\$ 59,438,567	\$ 18,616,268
			From 2019 Dismantling Study for Sherco 3	-7.9%	\$ 59,438,567	
Wilmarth						
E311	\$ 11,196,195	-26.8	\$ 3,000,580	-25.8	\$ 2,888,315	\$ (112,266)
E312	\$ 41,907,289	-26.8	\$ 11,231,154	-25.8	\$ 10,810,944	\$ (420,210)
E314	\$ 6,214,894	-26.8	\$ 1,665,592	-25.8	\$ 1,603,274	\$ (62,318)
E315	\$ 1,541,817	-26.8	\$ 413,207	-25.8	\$ 397,747	\$ (15,460)
E316	\$ 787,526	-26.8	\$ 211,057	-25.8	\$ 203,160	\$ (7,897)
	\$ 61,647,720		\$ 16,521,589		\$ 15,903,439	\$ (618,150)
			From 2019 Dismantling Study for Wilmarth	-25.8%	\$ 15,903,439	
Total Steam Production	\$ 2,317,595,273		\$ 243,773,488		\$ 265,562,703	\$ 21,789,215

* Amounts reported in this section are for the entire unit, not just Xcel Energy's share.

Electric Hydro Production

FERC Account	Plant Balance 1/1/2020 (1)	Present		Proposed		Proposed Less Present (6)
		Net Salv %	Estimated Net Salvage in Reserve at End of Life (3)	Net Salv %	Estimated Net Salvage in Reserve at End of Life (5)	
		(2)		(4)		
Hennepin Island						
E302	\$ 2,857,039	0.0	\$ -	0.0	\$ -	\$ -
E331	\$ 1,407,680	-26.4	\$ 371,628	-26.7	\$ 375,837	\$ 4,210
E332	\$ 4,398,484	-26.4	\$ 1,161,200	-26.7	\$ 1,174,354	\$ 13,154
E333	\$ 10,177,067	-26.4	\$ 2,686,746	-26.7	\$ 2,717,182	\$ 30,436
E334	\$ 3,256,972	-26.4	\$ 859,841	-26.7	\$ 869,581	\$ 9,741
E335	\$ 37,779	-26.4	\$ 9,974	-26.7	\$ 10,087	\$ 113
	\$ 22,135,020	-26.4	\$ 5,089,387		\$ 5,147,041	\$ 57,654
				From 2019 Dismantling Study for Hennepin Island Note 1	\$ 5,147,041 Note 2	
St. Croix Falls						
E331	\$ 37,924	-7.5	\$ 2,844	-15.0	\$ 5,689	\$ 2,844
E332	\$ 2,176,614	-7.5	\$ 163,246	-15.0	\$ 326,492	\$ 163,246
	\$ 2,214,538	-7.5	\$ 166,090		\$ 332,181	\$ 166,090
			St. Croix Falls Note 3	-15.0%	\$ 332,181	
Upper Dam						
E332	\$ 4,491,476	-26.4	\$ 1,185,750	-26.7	\$ 1,199,182	\$ 13,433
E335	\$ 23,046	-26.4	\$ 6,084	-26.7	\$ 6,153	\$ 69
	\$ 4,514,522	-26.4	\$ 1,191,834		\$ 1,205,335	\$ 13,502
				From 2019 Dismantling Study for Upper Dam Note 2	\$ 1,205,335 Note 2	
Total Hydro Production	<u>\$ 28,864,079</u>		<u>\$ 6,447,311</u>		<u>\$ 6,684,557</u>	<u>\$ 237,246</u>

Note 1: To calculate the proposed net salvage percent, FERC 302 Licenses was excluded from the plant balance as removal costs do not apply to this account.

Note 2: The dismantling costs for the Upper Dam are not separately stated in the TLG Dismantling Report. Therefore, the \$6.4M TLG estimate is allocated based on plant balance to each portion in order to calculate the net salvage percent.

Note 3: St. Croix Falls is mainly located in Wisconsin but a portion of the facility is in Minnesota. The balances above represent the Minnesota assets included on NSP-Minnesota's records. This facility was not included in the TLG Dismantling Study. Therefore, we are using the net salvage rate for FERC 332 approved by the Public Service Commission of Wisconsin.

Electric Other Production

FERC Account	Present			Proposed		
	Plant Balance	Net Salv	Estimated Net	Net Salv	Estimated Net	Proposed Less Present
	1/1/2020	%	Salvage in Reserve at End of Life	%	Salvage in Reserve at End of Life	
(1)	(2)	(3)	(4)	(5)	(6)	
Angus C. Anson Units 2 & 3						
E341	\$ -	-9.6	\$ -	-11.2	\$ -	\$ -
E342	\$ 1,105,599	-9.6	\$ 106,138	-11.2	\$ 123,498	\$ 17,361
E344	\$ 79,691,780	-9.6	\$ 7,650,411	-11.2	\$ 8,901,759	\$ 1,251,348
E345	\$ 3,571,653	-9.6	\$ 342,879	-11.2	\$ 398,962	\$ 56,083
E346	\$ 2,629,376	-9.6	\$ 252,420	-11.2	\$ 293,708	\$ 41,287
	<u>\$ 86,998,409</u>		<u>\$ 8,351,847</u>		<u>\$ 9,717,926</u>	<u>\$ 1,366,079</u>
	From 2019 Dismantling Study for Angus Anson Units 2 & 3			-11.2%	\$ 9,717,926	
Angus C. Anson Unit 4						
E341	\$ 7,721,804	-6.5	\$ 501,917	-6.5	\$ 502,271	\$ 354
E342	\$ 13,506	-6.5	\$ 878	-6.5	\$ 879	\$ 1
E344	\$ 33,545,732	-6.5	\$ 2,180,473	-6.5	\$ 2,182,011	\$ 1,538
E345	\$ 4,955,471	-6.5	\$ 322,106	-6.5	\$ 322,333	\$ 227
E346	\$ 20,727	-6.5	\$ 1,347	-6.5	\$ 1,348	\$ 1
	<u>\$ 46,257,240</u>		<u>\$ 3,006,721</u>		<u>\$ 3,008,842</u>	<u>\$ 2,121</u>
	From 2019 Dismantling Study for Angus Anson 4			-6.5%	\$ 3,008,842	
Black Dog Unit 5						
E342	\$ 12,546,877	-11.4	\$ 1,430,344	-7.2	\$ 901,458	\$ (528,886)
E343	\$ 23,430,244	-11.4	\$ 2,671,048	-7.2	\$ 1,683,397	\$ (987,650)
E344	\$ 127,512,984	-11.4	\$ 14,536,480	-7.2	\$ 9,161,451	\$ (5,375,030)
E345	\$ 27,865,573	-11.4	\$ 3,176,675	-7.2	\$ 2,002,063	\$ (1,174,612)
E346	\$ 5,536,330	-11.4	\$ 631,142	-7.2	\$ 397,770	\$ (233,372)
	<u>\$ 196,892,009</u>		<u>\$ 22,445,689</u>		<u>\$ 14,146,139</u>	<u>\$ (8,299,550)</u>
	From 2019 Dismantling Study for Black Dog Unit 5			-7.2%	\$ 14,146,139	
					Note 1	
Black Dog Unit 6						
E341	\$ 42,792,538	-11.4	\$ 4,878,349	-10.3	\$ 4,417,922	\$ (460,427)
E341	\$ 13,806,954	-5.0	\$ 690,348	-10.3	\$ 1,425,437	\$ 735,089
E342	\$ 9,512,175	-5.0	\$ 475,609	-10.3	\$ 982,042	\$ 506,433
E344	\$ 62,269,695	-5.0	\$ 3,113,485	-10.3	\$ 6,428,753	\$ 3,315,269
E345	\$ 10,978,424	-5.0	\$ 548,921	-10.3	\$ 1,133,418	\$ 584,497
E346	\$ 5,662,089	-5.0	\$ 283,104	-10.3	\$ 584,557	\$ 301,452
	<u>\$ 145,021,874</u>		<u>\$ 9,989,816</u>		<u>\$ 14,972,128</u>	<u>\$ 4,982,312</u>
	From 2019 Dismantling Study for Black Dog Unit 6			-10.3%	\$ 14,972,128	
					Note 1	
Blazing Star I						
E340	\$ -	0.0	\$ -	0.0	\$ -	\$ -
E341	\$ 22,224,648	-8.5	\$ 1,889,095	-11.6	\$ 2,568,828	\$ 679,733
E342	\$ -	-8.5	\$ -	-11.6	\$ -	\$ -
E344	\$ 268,420,378	-8.5	\$ 22,815,732	-11.6	\$ 31,025,271	\$ 8,209,539
E345	\$ 10,136,822	-8.5	\$ 861,630	-11.6	\$ 1,171,661	\$ 310,031
E346	\$ -	-8.5	\$ -	-11.6	\$ -	\$ -
	<u>\$ 300,781,847</u>		<u>\$ 25,566,457</u>		<u>\$ 34,765,760</u>	<u>\$ 9,199,303</u>
	From 2019 Dismantling Study for Blazing Star I			-11.6%	\$ 34,765,760	
					Notes 2 & 3	
Blue Lake Units 1 thru 4						
E341	\$ -	-22.9	\$ -	-30.6	\$ -	\$ -
E342	\$ 1,343,354	-22.9	\$ 307,628	-30.6	\$ 410,974	\$ 103,346
E344	\$ 21,207,661	-22.9	\$ 4,856,554	-30.6	\$ 6,488,094	\$ 1,631,540
E345	\$ 1,508,868	-22.9	\$ 345,531	-30.6	\$ 461,610	\$ 116,080
E346	\$ 498,898	-22.9	\$ 114,248	-30.6	\$ 152,629	\$ 38,381
	<u>\$ 24,558,781</u>		<u>\$ 5,623,961</u>		<u>\$ 7,513,308</u>	<u>\$ 1,889,347</u>
	From 2019 Dismantling Study for Blue Lake Units 1 thru 4			-30.6%	\$ 7,513,308	

Electric Other Production

FERC Account	Present			Proposed		
	Plant Balance	Net Salv	Estimated Net	Net Salv	Estimated Net	Proposed Less
	1/1/2020	%	Salvage in Reserve	%	Salvage in Reserve	
(1)	(2)	at End of Life	(4)	at End of Life	(6)	
Blue Lake Units 7 & 8						
E341	\$ 1,703,454	-11.7	\$ 199,304	-12.7	\$ 216,500	\$ 17,196
E342	\$ 47,986	-11.7	\$ 5,614	-12.7	\$ 6,099	\$ 484
E344	\$ 62,361,317	-11.7	\$ 7,296,274	-12.7	\$ 7,925,783	\$ 629,509
E345	\$ 7,907,322	-11.7	\$ 925,157	-12.7	\$ 1,004,978	\$ 79,821
E346	\$ 32,958	-11.7	\$ 3,856	-12.7	\$ 4,189	\$ 333
	<u>\$ 72,053,037</u>		<u>\$ 8,430,205</u>		<u>\$ 9,157,548</u>	<u>\$ 727,342</u>
	From 2019 Dismantling Study for Blue Lake 7 & 8			-12.7%	\$ 9,157,548	
Border Winds						
E340	\$ -	0.0	\$ -	0.0	\$ -	\$ -
E341	\$ 22,226,432	-8.5	\$ 1,889,247	-9.5	\$ 2,103,424	\$ 214,177
E342	\$ -	-8.5	\$ -	-9.5	\$ -	\$ -
E344	\$ 207,402,451	-8.5	\$ 17,629,208	-9.5	\$ 19,627,769	\$ 1,998,561
E345	\$ 34,794,649	-8.5	\$ 2,957,545	-9.5	\$ 3,292,832	\$ 335,286
E346	\$ 228,153	-8.5	\$ 19,393	-9.5	\$ 21,592	\$ 2,199
	<u>\$ 264,651,685</u>		<u>\$ 22,495,393</u>		<u>\$ 25,045,616</u>	<u>\$ 2,550,223</u>
	From 2019 Dismantling Study for Border Winds			-9.5%	\$ 25,045,616	
				Notes 2 & 4		
Courtaney Wind						
E340	\$ 2,085,661	0.0	\$ -	0.0	\$ -	\$ -
E341	\$ 7,621,664	-8.5	\$ 647,841	-10.4	\$ 793,101	\$ 145,260
E342	\$ -	-8.5	\$ -	-10.4	\$ -	\$ -
E344	\$ 262,278,975	-8.5	\$ 22,293,713	-10.4	\$ 27,292,436	\$ 4,998,723
E345	\$ 9,591,089	-8.5	\$ 815,243	-10.4	\$ 998,037	\$ 182,795
E346	\$ 36,482	-8.5	\$ 3,101	-10.4	\$ 3,796	\$ 695
	<u>\$ 281,613,870</u>		<u>\$ 23,759,898</u>		<u>\$ 29,087,370</u>	<u>\$ 5,327,472</u>
	From 2019 Dismantling Study for Courtaney			-10.4%	\$ 29,087,370	
				Notes 2 & 4		
Foxtail Wind						
E341	\$ 33,969,734	-8.5	\$ 2,887,427	-9.1	\$ 3,080,110	\$ 192,682
E344	\$ 211,841,413	-8.5	\$ 18,006,520	-9.1	\$ 19,208,123	\$ 1,201,603
	<u>\$ 245,811,147</u>		<u>\$ 20,893,947</u>		<u>\$ 22,288,232</u>	<u>\$ 1,394,285</u>
	From 2019 Dismantling Study for Foxtail			-9.1%	\$ 22,288,232	
				Note 4		
Grand Meadow Wind						
E340	\$ 10,672,452	0.0	\$ -	0.0	\$ -	\$ -
E341	\$ 5,589,546	-11.1	\$ 620,440	-12.5	\$ 698,173	\$ 77,733
E342	\$ -	-11.1	\$ -	-12.5	\$ -	\$ -
E344	\$ 182,577,054	-11.1	\$ 20,266,053	-12.5	\$ 22,805,137	\$ 2,539,084
E345	\$ 12,064,305	-11.1	\$ 1,339,138	-12.5	\$ 1,506,915	\$ 167,777
E346	\$ 207,761	-11.1	\$ 23,062	-12.5	\$ 25,951	\$ 2,889
	<u>\$ 211,111,119</u>		<u>\$ 22,248,692</u>		<u>\$ 25,036,176</u>	<u>\$ 2,787,484</u>
	From 2019 Dismantling Study for Grand Meadow			-12.5%	\$ 25,036,176	
				Note 2		
High Bridge						
E341	\$ 71,113,002	-3.5	\$ 2,488,955	-4.3	\$ 3,039,386	\$ 550,431
E342	\$ 232,410	-3.5	\$ 8,134	-4.3	\$ 9,933	\$ 1,799
E343	\$ 66,361,540	-3.5	\$ 2,322,654	-4.3	\$ 2,836,308	\$ 513,654
E344	\$ 200,486,360	-3.5	\$ 7,017,023	-4.3	\$ 8,568,833	\$ 1,551,811
E345	\$ 52,024,030	-3.5	\$ 1,820,841	-4.3	\$ 2,223,519	\$ 402,678
E346	\$ 7,144,763	-3.5	\$ 250,067	-4.3	\$ 305,369	\$ 55,302
	<u>\$ 397,362,104</u>		<u>\$ 13,907,674</u>		<u>\$ 16,983,348</u>	<u>\$ 3,075,675</u>
	From 2019 Dismantling Study for High Bridge			-4.3%	\$ 16,983,348	

Electric Other Production

FERC Account	Present			Proposed		
	Plant Balance 1/1/2020 (1)	Net Salv % (2)	Estimated Net Salvage in Reserve at End of Life (3)	Net Salv % (4)	Estimated Net Salvage in Reserve at End of Life (5)	Proposed Less Present (6)
Inver Hills						
E341	\$ 1,618,514	-18.3	\$ 296,188	-19.4	\$ 314,518	\$ 18,329
E342	\$ 614,949	-18.3	\$ 112,536	-19.4	\$ 119,500	\$ 6,964
E344	\$ 53,436,050	-18.3	\$ 9,778,797	-19.4	\$ 10,383,953	\$ 605,156
E345	\$ 4,314,473	-18.3	\$ 789,549	-19.4	\$ 838,409	\$ 48,861
E346	\$ 618,880	-18.3	\$ 113,255	-19.4	\$ 120,264	\$ 7,009
	<u>\$ 60,602,865</u>		<u>\$ 11,090,324</u>		<u>\$ 11,776,644</u>	<u>\$ 686,319</u>
	From 2019 Dismantling Study for Inver Hills			-19.4%	\$ 11,776,644	
Lake Benton II Wind						
E340	\$ 146,853	0.0	\$ -	0.0	\$ -	\$ -
E341	\$ 32,138,690	-8.5	\$ 2,731,789	-10.8	\$ 3,460,198	\$ 728,410
E344	\$ 113,291,566	-8.5	\$ 9,629,783	-10.8	\$ 12,197,488	\$ 2,567,705
E345	\$ 10,883,094	-8.5	\$ 925,063	-10.8	\$ 1,171,724	\$ 246,661
	<u>\$ 156,460,203</u>		<u>\$ 13,286,635</u>		<u>\$ 16,829,410</u>	<u>\$ 3,542,775</u>
	From 2019 Dismantling Study for Lake Benton II			-10.8%	\$ 16,829,410	
				Note 2		
Nobles Wind						
E340	\$ 3,884,834	0.0	\$ -	0.0	\$ -	\$ -
E341	\$ 13,536,911	-6.0	\$ 812,215	-8.5	\$ 1,145,197	\$ 332,982
E344	\$ 471,140,614	-6.0	\$ 28,268,437	-8.5	\$ 39,857,601	\$ 11,589,164
E345	\$ 29,938,414	-6.0	\$ 1,796,305	-8.5	\$ 2,532,733	\$ 736,428
E346	\$ 627,971	-6.0	\$ 37,678	-8.5	\$ 53,125	\$ 15,447
	<u>\$ 519,128,745</u>		<u>\$ 30,914,635</u>		<u>\$ 43,588,656</u>	<u>\$ 12,674,021</u>
	From 2019 Dismantling Study for Nobles			-8.5%	\$ 43,588,656	
				Note 2		
Pleasant Valley Wind						
E341	\$ 25,806,960	-8.5	\$ 2,193,592	-11.7	\$ 3,008,920	\$ 815,329
E344	\$ 263,644,922	-8.5	\$ 22,409,818	-11.7	\$ 30,739,246	\$ 8,329,428
E345	\$ 42,507,679	-8.5	\$ 3,613,153	-11.7	\$ 4,956,113	\$ 1,342,960
E346	\$ 292,092	-8.5	\$ 24,828	-11.7	\$ 34,056	\$ 9,228
	<u>\$ 332,251,652</u>		<u>\$ 28,241,390</u>		<u>\$ 38,738,336</u>	<u>\$ 10,496,945</u>
	From 2019 Dismantling Study for Pleasant Valley			-11.7%	\$ 38,738,336	
Riverside						
E341	\$ 52,441,362	-11.3	\$ 5,925,874	-13.2	\$ 6,923,149	\$ 997,275
E342	\$ 1,033,460	-11.3	\$ 116,781	-13.2	\$ 136,434	\$ 19,653
E343	\$ 50,662,922	-11.3	\$ 5,724,910	-13.2	\$ 6,688,365	\$ 963,455
E344	\$ 154,911,011	-11.3	\$ 17,504,944	-13.2	\$ 20,450,881	\$ 2,945,936
E345	\$ 40,361,888	-11.3	\$ 4,560,893	-13.2	\$ 5,328,454	\$ 767,560
E346	\$ 9,075,926	-11.3	\$ 1,025,580	-13.2	\$ 1,198,176	\$ 172,597
	<u>\$ 308,486,568</u>		<u>\$ 34,858,982</u>		<u>\$ 40,725,459</u>	<u>\$ 5,866,477</u>
	From 2019 Dismantling Study for Riverside			-13.2%	\$ 40,725,459	
Total Other Production	<u>\$ 3,650,043,156</u>		<u>\$ 305,112,267</u>		<u>\$ 363,380,897</u>	<u>\$ 58,268,631</u>

Note 1: As TLG's estimate was for the entire Black Dog site including the former steam units, the Company performed analysis and calculations to determine the portions attributable to the steam demolition versus the future removal for the other production units and common/shared facilities.

Note 2: To calculate the proposed net salvage percent, FERC 340 Wind Rights was excluded from the plant balance as removal costs do not apply to this account.

Note 3: Blazing Star I's plant balance is as of the in-service date in April 2020.

Note 4: Border, Courtenay, and Foxtail wind farms are located in North Dakota which only requires removal to a depth of 48". Thus, the 48" removal scenario was used to calculate the net salvage rate.

Gas Production and Storage

FERC Account	Present			Proposed		
	Plant Balance	Net Salv	Estimated Net	Net Salv	Estimated Net	Proposed Less
	1/1/2020	%	Salvage in Reserve	%	Salvage in Reserve	
(1)	(2)	at End of Life	(4)	at End of Life	(6)	
Maplewood						
G305	\$ 1,611,046	-93.7	\$ 1,509,550	-87.7	\$ 1,412,195	\$ (97,354)
G311	\$ 3,766,755	-93.7	\$ 3,529,449	-87.7	\$ 3,301,827	\$ (227,622)
G320	\$ 455,629	-93.7	\$ 426,925	-87.7	\$ 399,391	\$ (27,533)
	\$ 5,833,430	-93.7	\$ 5,465,923		\$ 5,113,414	\$ (352,510)
	From 2019 Dismantling Study for Maplewood			-87.7%	\$ 5,113,414	
Sibley						
G305	\$ 1,166,477	-79.5	\$ 927,349	-41.1	\$ 479,997	\$ (447,352)
G311	\$ 9,488,978	-79.5	\$ 7,543,738	-41.1	\$ 3,904,649	\$ (3,639,089)
G320	\$ 496,538	-79.5	\$ 394,748	-41.1	\$ 204,322	\$ (190,426)
	\$ 11,151,994	-79.5	\$ 8,865,835		\$ 4,588,968	\$ (4,276,867)
	From 2019 Dismantling Study for Sibley			-41.1%	\$ 4,588,968	
Wescott						
G361	\$ 6,735,066	-19.2	\$ 1,293,133	-19.6	\$ 1,317,482	\$ 24,349
G362	\$ 8,199,422	-19.2	\$ 1,574,289	-19.6	\$ 1,603,932	\$ 29,643
G363	\$ 985,962	-19.2	\$ 189,305	-19.6	\$ 192,869	\$ 3,565
G363.1	\$ 3,564,676	-19.2	\$ 684,418	-19.6	\$ 697,305	\$ 12,887
G363.2	\$ 9,336,198	-19.2	\$ 1,792,550	-19.6	\$ 1,826,303	\$ 33,753
G363.3	\$ 23,733,503	-19.2	\$ 4,556,833	-19.6	\$ 4,642,636	\$ 85,803
G363.4	\$ 73,634	-19.2	\$ 14,138	-19.6	\$ 14,404	\$ 266
G363.5	\$ 4,843,620	-19.2	\$ 929,975	-19.6	\$ 947,486	\$ 17,511
	\$ 57,472,081	-19.2	\$ 11,034,640		\$ 11,242,417	\$ 207,778
	From 2019 Dismantling Study for Wescott			-19.6%	\$ 11,242,417	
Total Gas Production and Storage	\$ 74,457,504		\$ 25,366,398		\$ 20,944,799	\$ (4,421,599)

**Due to size, Attachment J has been
efiled separately.**

Function	Plant	Approved		As of 1/1/2020		Total Service Life	Notes
		In-service date	retirement date (1)	Current Age	Years to retirement		
Steam Production	Allen S. King	1968	2037	51	18	69	
Steam Production	Red Wing	1949	2027	70	8	78 (2)	
Steam Production	Sherco Unit 1	1976	2025	43	6	49	
Steam Production	Sherco Unit 2	1977	2022	42	3	45	
Steam Production	Sherco Unit 3	1987	2034	32	15	47	
Steam Production	Wilmarth Unit 1	1948	2027	71	8	79 (3)	
Steam Production	Wilmarth Unit 2	1951	2027	68	8	76 (3)	
Nuclear Production	Monticello	1971	2030	48	11	59 (4)	
Nuclear Production	Prairie Island Unit 1	1973	2033	46	14	60	
Nuclear Production	Prairie Island Unit 2	1974	2034	45	15	60	
Hydro Production	Hennepin Island	1882	2034	137	15	152	
Hydro Production	St. Croix Falls	1905	2027	114	8	122	
Hydro Production	Upper Dam	2001	2034	18	15	33	
Other Production	Angus Anson Unit 2&3	1994	2035	25	16	41	
Other Production	Angus Anson Unit 4	2005	2045	14	26	40	
Other Production	Black Dog Unit 5	2002	2031	17	12	29	
Other Production	Black Dog Unit 6	2018	2058	1	39	40	
Other Production	Blue Lake Units 1-4	1974	2023	45	4	49	
Other Production	Blue Lake Unit 7&8	2005	2045	14	26	40	
Other Production	High Bridge	2008	2048	11	29	40	
Other Production	Inver Hills	1972	2026	47	7	54	
Other Production	Riverside	2009	2049	10	30	40	
Other Production	Wind2Battery	2009	2024	10	5	15	
Other Production	Border Wind	2015	2040	4	21	25	
Other Production	Courtenay Wind	2016	2041	3	22	25	
Other Production	Foxtail Wind	2019	2044	0	25	25	
Other Production	Grand Meadow Wind	2008	2033	11	14	25	
Other Production	Lake Benton II Wind	2019	2044	0	25	25	
Other Production	Nobles Wind Farm	2010	2035	9	16	25	
Other Production	Pleasant Valley Wind	2015	2040	4	21	25	
Gas Production	Maplewood	1957	2029	62	10	72	
Gas Production	Sibley	1953	2029	66	10	76	
Gas Storage	Wescott	1972	2023	47	4	51 (5)	

(1) As approved in Minnesota Public Utilities Commission Docket No. E,G002/D-19-161.

(2) Units converted to burn refuse-derived fuels in 1986.

(3) Units converted to burn refuse-derived fuels in 1987.

(4) Monticello received its 40 year operating license in 1970 but did not start commercial operation until 1971.

(5) Most of the plant is currently approved to retire in 2023. FERC Account 363.2 Vaporizing Equipment is currently approved to retire in 2027 and FERC Account 363.3 Compressor Equipment is currently approved to retire in 2032.

CERTIFICATE OF SERVICE

I, Paget Pengelly, 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-19-723

Dated this 18th day of August 2020

/s/

Paget Pengelly
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_19-723_D-19-723
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	OFF_SL_19-723_D-19-723
Alison C	Archer	aarcher@misoenergy.org	MISO	2985 Ames Crossing Rd Eagan, MN 55121	Electronic Service	No	OFF_SL_19-723_D-19-723
James J.	Bertrand	james.bertrand@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-723_D-19-723
James	Canaday	james.canaday@ag.state.mn.us	Office of the Attorney General-RUD	Suite 1400 445 Minnesota St. St. Paul, MN 55101	Electronic Service	No	OFF_SL_19-723_D-19-723
John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd. St. Louis, MO 63119-2044	Electronic Service	No	OFF_SL_19-723_D-19-723
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_19-723_D-19-723
Riley	Conlin	riley.conlin@stoel.com	Stoel Rives LLP	33 S. 6th Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-723_D-19-723
George	Crocker	gwillc@nawo.org	North American Water Office	PO Box 174 Lake Elmo, MN 55042	Electronic Service	No	OFF_SL_19-723_D-19-723
John	Farrell	jfarrell@ilsr.org	Institute for Local Self-Reliance	2720 E. 22nd St Institute for Local Self-Reliance Minneapolis, MN 55406	Electronic Service	No	OFF_SL_19-723_D-19-723

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_19-723_D-19-723
Edward	Garvey	edward.garvey@AESLconsulting.com	AESL Consulting	32 Lawton St Saint Paul, MN 55102-2617	Electronic Service	No	OFF_SL_19-723_D-19-723
Janet	Gonzalez	Janet.gonzalez@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 55101	Electronic Service	No	OFF_SL_19-723_D-19-723
Todd J.	Guerrero	todd.guerrero@kutakrock.com	Kutak Rock LLP	Suite 1750 220 South Sixth Street Minneapolis, MN 554021425	Electronic Service	No	OFF_SL_19-723_D-19-723
Annete	Henkel	mui@mnuutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	OFF_SL_19-723_D-19-723
Michael	Hoppe	il23@mtn.org	Local Union 23, I.B.E.W.	932 Payne Avenue St. Paul, MN 55130	Electronic Service	No	OFF_SL_19-723_D-19-723
Alan	Jenkins	aj@jenkinsatlaw.com	Jenkins at Law	2950 Yellowtail Ave. Marathon, FL 33050	Electronic Service	No	OFF_SL_19-723_D-19-723
Richard	Johnson	Rick.Johnson@lawmoss.com	Moss & Barnett	150 S. 5th Street Suite 1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-723_D-19-723
Sarah	Johnson Phillips	sarah.phillips@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-723_D-19-723
Mark J.	Kaufman	mkaufman@ibewlocal949.org	IBEW Local Union 949	12908 Nicollet Avenue South Burnsville, MN 55337	Electronic Service	No	OFF_SL_19-723_D-19-723

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Thomas	Koehler	TGK@IBEW160.org	Local Union #160, IBEW	2909 Anthony Ln St Anthony Village, MN 55418-3238	Electronic Service	No	OFF_SL_19-723_D-19-723
Michael	Krikava	mkrikava@taftlaw.com	Taft Stettinius & Hollister LLP	2200 IDS Center 80 S 8th St Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-723_D-19-723
Peder	Larson	plarson@larkinhoffman.com	Larkin Hoffman Daly & Lindgren, Ltd.	8300 Norman Center Drive Suite 1000 Bloomington, MN 55437	Electronic Service	No	OFF_SL_19-723_D-19-723
Douglas	Larson	dlarson@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_19-723_D-19-723
Eric	Lipman	eric.lipman@state.mn.us	Office of Administrative Hearings	PO Box 64620 St. Paul, MN 551640620	Electronic Service	No	OFF_SL_19-723_D-19-723
Ryan	Long	ryan.j.long@xcelenergy.com	Xcel Energy	414 Nicollet Mall 401 8th Floor Minneapolis, MN 55401	Electronic Service	No	OFF_SL_19-723_D-19-723
Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting, LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_19-723_D-19-723
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E St. Paul, MN 55106	Electronic Service	No	OFF_SL_19-723_D-19-723
Joseph	Meyer	joseph.meyer@ag.state.mn.us	Office of the Attorney General-RUD	Bremer Tower, Suite 1400 445 Minnesota Street St Paul, MN 55101-2131	Electronic Service	No	OFF_SL_19-723_D-19-723
Stacy	Miller	stacy.miller@minneapolismn.gov	City of Minneapolis	350 S. 5th Street Room M 301 Minneapolis, MN 55415	Electronic Service	No	OFF_SL_19-723_D-19-723

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022093	Electronic Service	No	OFF_SL_19-723_D-19-723
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-723_D-19-723
David	Niles	david.niles@avantenergy.com	Minnesota Municipal Power Agency	220 South Sixth Street Suite 1300 Minneapolis, Minnesota 55402	Electronic Service	No	OFF_SL_19-723_D-19-723
Carol A.	Overland	overland@legalelectric.org	Legalelectric - Overland Law Office	1110 West Avenue Red Wing, MN 55066	Electronic Service	No	OFF_SL_19-723_D-19-723
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_19-723_D-19-723
Kevin	Reuther	kreuther@mncenter.org	MN Center for Environmental Advocacy	26 E Exchange St, Ste 206 St. Paul, MN 551011667	Electronic Service	No	OFF_SL_19-723_D-19-723
Richard	Savelkoul	rsavelkoul@martinsquires.com	Martin & Squires, P.A.	332 Minnesota Street Ste W2750 St. Paul, MN 55101	Electronic Service	No	OFF_SL_19-723_D-19-723
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_19-723_D-19-723
Ken	Smith	ken.smith@districtenergy.com	District Energy St. Paul Inc.	76 W Kellogg Blvd St. Paul, MN 55102	Electronic Service	No	OFF_SL_19-723_D-19-723
Byron E.	Starns	byron.starns@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-723_D-19-723

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
James M	Strommen	jstrommen@kennedy-graven.com	Kennedy & Graven, Chartered	200 S 6th St Ste 470 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-723_D-19-723
Eric	Swanson	eswanson@winthrop.com	Winthrop & Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_19-723_D-19-723
Lynnette	Sweet	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7 Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_19-723_D-19-723
Thomas	Tynes	jjazynka@energyfreedomcoalition.com	Energy Freedom Coalition of America	101 Constitution Ave NW Ste 525 East Washington, DC 20001	Electronic Service	No	OFF_SL_19-723_D-19-723
Lisa	Veith	lisa.veith@ci.stpaul.mn.us	City of St. Paul	400 City Hall and Courthouse 15 West Kellogg Blvd. St. Paul, MN 55102	Electronic Service	No	OFF_SL_19-723_D-19-723
Samantha	Williams	swilliams@nrdc.org	Natural Resources Defense Council	20 N. Wacker Drive Ste 1600 Chicago, IL 60606	Electronic Service	No	OFF_SL_19-723_D-19-723
Joseph	Windler	jwindler@winthrop.com	Winthrop & Weinstine	225 South Sixth Street, Suite 3500 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-723_D-19-723
Patrick	Zomer	Patrick.Zomer@lawmoss.com	Moss & Barnett a Professional Association	150 S. 5th Street, #1200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_19-723_D-19-723