



*Debbra A. Davey Supervisor, Accounting*

---

February 1, 2017

**VIA ELECTRONIC FILING**

Mr. Daniel P. Wolf, Executive Secretary  
MN Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
St. Paul, MN 55101-2147

RE: In the Matter of Minnesota Power's 2017 General Plant Depreciation Petition  
Docket No. E015/D-17-\_\_\_\_\_

Dear Mr. Wolf:

Minnesota Power hereby electronically submits its 2017 General Plant Depreciation Petition.

Please contact me at 218-355-3714 if you have any questions regarding this filing.

Sincerely,

*/s/ Debbra A. Davey*

Debbra A. Davey

jmn  
Attachments  
c: Service List

**STATE OF MINNESOTA  
BEFORE THE  
MINNESOTA PUBLIC UTILITIES COMMISSION**

---

---

In the Matter of Minnesota Power's  
2017 General Plant Depreciation Petition

Docket No. E015/D-17-  
2017 GENERAL PLANT  
DEPRECIATION PETITION

---

---

**SUMMARY**

Pursuant to Minnesota Statutes §§ 216B.08 and 216B.11, and Minn. Rules 7825.0600 and 7825.0700, Minnesota Power hereby petitions the Minnesota Public Utilities Commission (the "Commission") for approval of its 2017 General Plant Depreciation Petition. This Petition sets the 2017 depreciation rates for general plant accounts effective January 1, 2017.

As required by the May 31, 2013, Commission Order in Docket No. E015/D-12-379, Minnesota Power has reviewed its service lives, salvage rates, and depreciation rates for all general plant accounts except those subject to remaining life depreciation and has added Account 301, Organization; Account 302, Franchises and Consents; and Account 303, Miscellaneous Intangible Plant. Minnesota Power requests that all previously approved service lives, salvage rates, and depreciation rates be re-approved as Minnesota Power is not requesting any changes to those lives and rates.

**STATE OF MINNESOTA  
BEFORE THE  
MINNESOTA PUBLIC UTILITIES COMMISSION**

---

---

In the Matter of Minnesota Power's  
2017 General Plant Depreciation Petition

Docket No. E015/D-17-  
2017 GENERAL PLANT  
DEPRECIATION PETITION

---

---

**I. INTRODUCTION**

Pursuant to Minn. Stat. §§ 216B.08 and 216B.11, and Minn. Rules 7825.0600 and 7825.0700, Minnesota Power hereby petitions the Minnesota Public Utilities Commission (the "Commission") for approval of its 2017 General Plant Depreciation Petition. This Petition reviews and requests approval of 2017 service lives, salvage rates and depreciation rates for Minnesota Power's general plant accounts, with the exception of those plant accounts included in Minnesota Power's Remaining Life Petition. The general plant depreciation rates will be used to determine depreciation expense for these assets effective January 1, 2017.

**II. PROCEDURAL REQUIREMENTS**

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

- A. Name, Address and Telephone Number of Utility (Minn. Rules 7825.3500(A) and 7829.1300, subp. 3(A))

Minnesota Power  
30 West Superior Street  
Duluth, MN 55802  
(218) 722-2641

## II. PROCEDURAL REQUIREMENTS (continued)

- B. Name, Address and Telephone Number of Utility Attorney (Minn. Rules 7825.3500(A) and 7829.1300, subp. 3(B))

Christopher D. Anderson  
Associate General Counsel  
Minnesota Power  
30 West Superior Street  
Duluth, MN 55802  
(218) 723-3961  
[canderson@allete.com](mailto:canderson@allete.com)

- C. Date of Filing and Date Proposed Rates Take Effect (Minn. Rules 7825.3500(B) and 7829.1300, subp. 3(C))

This Petition is being filed on February 1, 2017. Minnesota Power respectfully requests that the Commission approve the Petition, with depreciation rates to become effective as of January 1, 2017.

- D. Statute Controlling Schedule for Processing the Filing (Minn. Rules 7829.1300, subp. 3(D))

This Petition is made in accordance with Minn. Stat. § 216B.11 and prior Commission decisions, and no statutorily imposed time frame for a Commission decision applies to this filing. Minnesota Power requests that this Petition be processed in a timely manner to allow Commission approved depreciation rates to be incorporated into its current rate case (Docket No. E-015/GR-16-664).

- E. Utility Employee Responsible for Filing (Minn. Rules 7825.3500(E) and 7829.1300, subp. 3(E))

Debbra A. Davey  
Supervisor, Accounting  
Minnesota Power  
30 West Superior Street  
Duluth, MN 55802  
(218) 355-3714  
[ddavey@allete.com](mailto:ddavey@allete.com)

## II. PROCEDURAL REQUIREMENTS (continued)

### F. Service List

Pursuant to Minn. Rule 7829.0700, Minnesota Power requests that the following persons be placed on the Commission's official service list for this matter:

Christopher D. Anderson  
Associate General Counsel  
Minnesota Power  
30 West Superior Street  
Duluth, MN 55802  
[canderson@allete.com](mailto:canderson@allete.com)

Debbra A. Davey  
Supervisor, Accounting  
Minnesota Power  
30 West Superior Street  
Duluth, MN 55802  
[ddavey@allete.com](mailto:ddavey@allete.com)

### G. Service on Other Parties

Pursuant to Minn. Stat. § 216.17, subd. 3 and Minn. Rule 7829.1300, subp. 2, Minnesota Power has eFiled this Petition with the Department of Commerce, Division of Energy Resources and served a copy on the Antitrust and Utilities Division of the Office of Attorney General. A summary of the filing prepared in accordance with Minn. Rule 7829.1300, subp. 1 is being served on all parties on Minnesota Power's general service list.

### H. Summary of Filing

A one-paragraph summary accompanies this Petition pursuant to Minn. Rule 7829.1300, subp. 1.

## III. DESCRIPTION OF FILING

As required by the May 31, 2013, Commission Order in Docket No. E015/D-12-379, Minnesota Power has reviewed its service lives, salvage rates, and depreciation rates for all general plant accounts except those subject to remaining life depreciation and has added information for Account 301, Organization; Account 302, Franchises and Consents; and Account 303, Miscellaneous Intangible Plant. Minnesota Power also reviewed retirements since the last filing and based on this review believes that the current service lives, salvage rates, and depreciation rates in the table below are reasonable and remain valid.

<u>Plant Account</u>	<u>Service Lives</u>	<u>Salvage Rates</u>	<u>Depreciation Rates</u>
3010 Organization	Non-depreciable		
3020 Franchises & Consents-Organization	Non-depreciable		
3020 Franchises & Consents-Blanchard Hydro	30.0	0.00%	3.33%
3020 Franchises & Consents-Little Falls Hydro	30.0	0.00%	3.33%
3020 Franchises & Consents-Pillager Hydro	30.0	0.00%	3.33%
3020 Franchises & Consents-Prairie River	30.0	0.00%	3.33%
3020 Franchises & Consents-St. Louis River	40.0	0.00%	2.50%
3020 Franchises & Consents-Sylvan Hydro	30.0	0.00%	3.33%
3020 Franchises & Consents-Winton Hydro	30.0	0.00%	3.33%
3030 Miscellaneous Intangible Plant	5.0	0.00%	20.00%
3031 Major Software 10 YR	10.0	0.00%	10.00%
3910 Office Furniture & Equipment	20.0	10.00%	4.50%
3911 Office Furniture & Equipment, Comp.	7.0	5.00%	13.57%
3914 Office Furniture & Equipment, PCs	5.0	5.00%	19.00%
3920 Transportation Equip, General	25.0	0.00%	4.00%
3921 Transportation Equip, Vehicle Class 1	7.0	0.00%	14.29%
3922 Transportation Equip, Vehicle Class 2	7.0	0.00%	14.29%
3923 Transportation Equip, Vehicle Class-3	8.0	0.00%	12.50%
3925 Transportation Equip, Vehicle Class 5	10.0	0.00%	10.00%
3926 Transportation Equip, Vehicle Class 6	13.0	0.00%	7.69%
3930 Stores Equipment	20.0	0.00%	5.00%
3940 Tools, Shop & Garage Equipment	20.0	5.00%	4.75%
3950 Laboratory Equipment	20.0	0.00%	5.00%
3960 Power Operated Equipment	15.0	0.00%	6.67%
3970 Communication Equip, General	15.0	0.00%	6.67%
3971 Communication Equip, Microwave	20.0	0.00%	5.00%
3972 Communication Equip, Telephone	10.0	0.00%	10.00%
3973 Communication Equip, Mobile Radio	12.0	0.00%	8.33%
3974 Communication Equip, Data Comm.	10.0	0.00%	10.00%
3975 Communication Equip, Fiber Optic	10.0	0.00%	10.00%
3976 Communication Equip, Fiber Optic Cable	25.0	0.00%	4.00%
3980 Miscellaneous Equipment	15.0	5.00%	6.33%

Minnesota Power believes that the above are reasonable, remain valid, and allow Minnesota Power to recover the cost of those assets over an appropriate period of time in a systematic and rational manner.

Appendix

Enclosed in Appendix A please find depreciation schedules as required by Commission filing requirements, Minn. Rules 7825.0700, subp. 1: Plant in Service, Analysis of Depreciation Reserve, and Summary of Annual Depreciation Accruals.

**IV. CONCLUSION**

Minnesota Power respectfully requests that the Commission approve the 2017 General Plant Depreciation Petition. Minnesota Power also requests that this Petition be processed in a timely manner to allow Commission approved depreciation rates to be incorporated into its current rate case (Docket No. E-015/GR-16-664).

Date: February 1, 2017

Respectfully submitted,

/s/ Debbra A. Davey

Debbra A. Davey  
Supervisor, Accounting  
Minnesota Power  
30 West Superior Street  
Duluth, MN 55802  
(218) 355-3714  
ddavey@allete.com

STATE OF MINNESOTA     )  
  ) ss  
COUNTY OF ST. LOUIS     )

AFFIDAVIT OF SERVICE VIA  
ELECTRONIC FILING

-----  
Jodi Nash of the City of Duluth, County of St. Louis, State of Minnesota, says that on the 1<sup>st</sup> day of February, 2017, she served Minnesota Power's 2017 General Plant Depreciation Petition on the Minnesota Public Utilities Commission and the Energy Resources Division of the Minnesota Department of Commerce via electronic filing. The persons on the attached service list were served as requested.



---

Jodi Nash



First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Julia	Anderson	Julia.Anderson@ag.state.mn.us	Office of the Attorney General-DOC	1800 BRM Tower 445 Minnesota St St. Paul, MN 551012134	Electronic Service	Yes	GEN_SL_Minnesota Power_Minnesota Power General Service List
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	Yes	GEN_SL_Minnesota Power_Minnesota Power General Service List
Emma	Fazio	emma.fazio@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 500  Saint Paul, MN 551012198	Electronic Service	Yes	GEN_SL_Minnesota Power_Minnesota Power General Service List
Margaret	Hodnik	mhodnik@mnpower.com	Minnesota Power	30 West Superior Street  Duluth, MN 55802	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
Lori	Hoyum	lhoyum@mnpower.com	Minnesota Power	30 West Superior Street  Duluth, MN 55802	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
Michael	Krikava	mkrikava@briggs.com	Briggs And Morgan, P.A.	2200 IDS Center 80 S 8th St Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
Douglas	Larson	dlarson@dakotaelectric.com	Dakota Electric Association	4300 220th St W  Farmington, MN 55024	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300  Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	GEN_SL_Minnesota Power_Minnesota Power General Service List
Susan	Ludwig	sludwig@mnpower.com	Minnesota Power	30 West Superior Street  Duluth, MN 55802	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E  St. Paul, MN 55106	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
Herbert	Minke	hminke@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 55802	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022093	Electronic Service	Yes	GEN_SL_Minnesota Power_Minnesota Power General Service List
Andrew	Moratzka	apmoratzka@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
Jennifer	Peterson	jjpeterson@mnpower.com	Minnesota Power	30 West Superior Street  Duluth, MN 55802	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
Susan	Romans	sromans@allete.com	Minnesota Power	30 West Superior Street Legal Dept Duluth, MN 55802	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
Thomas	Scharff	thomas.scharff@newpagecorp.com	New Page Corporation	P.O. Box 8050 610 High Street Wisconsin Rapids, WI 544958050	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
Ron	Spangler, Jr.	rlspangler@otpc.com	Otter Tail Power Company	215 So. Cascade St. PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
Eric	Swanson	eswanson@winthrop.com	Winthrop Weinstine	225 S 6th St Ste 3500 Capella Tower Minneapolis, MN 554024629	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List
Karen	Turnboom	karen.turnboom@newpagecorp.com	NewPage Corporation	100 Central Avenue  Duluth, MN 55807	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	No	GEN_SL_Minnesota Power_Minnesota Power General Service List

**Asset 1000c Excel Export  
2016**

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers</b>	<b>Adjustments</b>	<b>Ending Balance</b>
3010 Organization	100,000.00	-	-	-	-	100,000.00
3020 Franchises and Consents (30 years)	1,731,705.29	-	-	-	-	1,731,705.29
3020 Franchises and Consents (40 years)	2,945,354.26	-	-	-	-	2,945,354.26
3030 Misc. Intangible Plant & Software	42,043,167.30	484,564.31	(4,417,543.01)	-	-	38,110,188.60
3031 Major Software 10 YR	24,770,383.11	559,095.01	-	-	-	25,329,478.12
	<b>71,590,609.96</b>	<b>1,043,659.32</b>	<b>(4,417,543.01)</b>	<b>-</b>	<b>-</b>	<b>68,216,726.27</b>
3890 Land and Land Rights	1,976,298.29	-	(16,509.30)	-	-	1,959,788.99
3910 Office Furniture & Equipment	6,769,638.25	460,495.11	(369,730.61)	-	-	6,860,402.75
3911 Office Furniture & Equip, Computer	15,632,778.27	1,187,169.39	(2,309,984.62)	-	-	14,509,963.04
3914 Office Furniture & Equip, PCs	2,015,355.25	12,745.17	-	-	-	2,028,100.42
3920 Transportation Equip, General	1,545,079.95	231,439.37	(6.00)	-	-	1,776,513.32
3921 Transportation Equip, Veh Class 1	22,839.25	-	-	-	-	22,839.25
3922 Transportation Equip, Veh Class 2	-	-	-	-	-	-
3923 Transportation Equip, Veh Class 3	266,473.86	-	-	-	-	266,473.86
3925 Transportation Equip, Veh Class 5	-	-	-	-	-	-
3926 Transportation Equip, Veh Class 6	1,474,035.25	-	-	-	-	1,474,035.25
3930 Stores Equipment	765,846.26	-	-	-	-	765,846.26
3940 Tools, Shop & Garage Equipment	4,652,832.77	12,863.41	(44,595.04)	-	-	4,621,101.14
3950 Laboratory Equipment	3,791,010.07	7,489.83	(231,960.51)	-	-	3,566,539.39
3960 Power Operated Equipment	4,014,222.36	21,804.74	-	-	-	4,036,027.10
3970 Communication Equip, General	16,401,931.80	2,047,489.02	(171,838.25)	-	-	18,277,582.57
3971 Communication Equip, Microwave	9,806,985.59	690,930.43	(295,160.31)	(73,892.09)	38,572.76	10,167,436.38
3972 Communication Equip, Telephone	5,345,246.67	498,717.51	(72,529.98)	-	-	5,771,434.20
3973 Communication Equip, Mobile Radio	10,083,143.28	59,590.97	(5,357.43)	-	-	10,137,376.82
3974 Communication Equip, Data Comm System	4,544,692.04	407,453.22	(66,668.85)	-	-	4,885,476.41
3975 Communication Equip, Fiber Optic	9,656,192.59	841,835.61	(120,023.13)	-	(38,572.76)	10,339,432.31
3976 Fiber Optic Cable	14,835,031.30	-	(90,146.52)	-	-	14,744,884.78
3980 Miscellaneous Equipment	137,293.50	34,513.76	-	-	-	171,807.26
	<b>113,736,926.60</b>	<b>6,514,537.54</b>	<b>(3,794,510.55)</b>	<b>(73,892.09)</b>	<b>-</b>	<b>116,383,061.50</b>
	<b>185,327,536.56</b>	<b>7,558,196.86</b>	<b>(8,212,053.56)</b>	<b>(73,892.09)</b>	<b>-</b>	<b>184,599,787.77</b>

**Asset 1000c Excel Export**  
2015

	<b>Beginning</b>					
	<b>Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers</b>	<b>Adjustments</b>	<b>Ending Balance</b>
3010 Organization	100,000.00	-	-	-	-	100,000.00
3020 Franchises and Consents (30 years)	1,731,705.29	-	-	-	-	1,731,705.29
3020 Franchises and Consents (40 years)	2,945,354.26	-	-	-	-	2,945,354.26
3030 Misc. Intangible Plant & Software	40,666,063.61	1,377,103.69	-	-	-	42,043,167.30
3031 Major Software 10 YR	6,987,351.41	17,783,031.70	-	-	-	24,770,383.11
	<b>52,430,474.57</b>	<b>19,160,135.39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,590,609.96</b>
3890 Land and Land Rights	1,976,298.29	-	-	-	-	1,976,298.29
3910 Office Furniture & Equipment	6,180,880.42	844,889.42	(256,131.59)	-	-	6,769,638.25
3911 Office Furniture & Equip, Computer	13,748,433.73	2,317,304.46	(428,292.48)	(4,667.44)	-	15,632,778.27
3914 Office Furniture & Equip, PCs	2,015,355.25	-	-	-	-	2,015,355.25
3920 Transportation Equip, General	1,837,172.26	-	(292,092.31)	-	-	1,545,079.95
3921 Transportation Equip, Veh Class 1	22,839.25	-	-	-	-	22,839.25
3922 Transportation Equip, Veh Class 2	-	-	-	-	-	-
3923 Transportation Equip, Veh Class 3	266,473.86	-	-	-	-	266,473.86
3925 Transportation Equip, Veh Class 5	-	-	-	-	-	-
3926 Transportation Equip, Veh Class 6	1,474,035.25	-	-	-	-	1,474,035.25
3930 Stores Equipment	728,198.92	37,647.34	-	-	-	765,846.26
3940 Tools, Shop & Garage Equipment	4,255,859.46	423,456.83	(26,357.15)	(126.37)	-	4,652,832.77
3950 Laboratory Equipment	3,507,488.54	509,331.99	(225,810.46)	-	-	3,791,010.07
3960 Power Operated Equipment	4,014,222.36	-	-	-	-	4,014,222.36
3970 Communication Equip, General	14,734,599.98	1,946,531.71	(273,913.48)	(5,286.41)	-	16,401,931.80
3971 Communication Equip, Microwave	9,739,861.18	451,213.42	(384,089.01)	-	-	9,806,985.59
3972 Communication Equip, Telephone	5,317,485.66	143,349.32	(115,588.31)	-	-	5,345,246.67
3973 Communication Equip, Mobile Radio	9,791,428.36	326,146.52	(34,431.60)	-	-	10,083,143.28
3974 Communication Equip, Data Comm System	4,723,926.33	22,782.67	(202,016.96)	-	-	4,544,692.04
3975 Communication Equip, Fiber Optic	8,281,384.23	1,532,815.82	(158,007.46)	-	-	9,656,192.59
3976 Fiber Optic Cable	14,717,145.97	127,003.33	(9,118.00)	-	-	14,835,031.30
3980 Miscellaneous Equipment	119,324.82	17,968.68	-	-	-	137,293.50
	<b>107,452,414.12</b>	<b>8,700,441.51</b>	<b>(2,405,848.81)</b>	<b>(10,080.22)</b>	<b>-</b>	<b>113,736,926.60</b>
	<b>159,882,888.69</b>	<b>27,860,576.90</b>	<b>(2,405,848.81)</b>	<b>(10,080.22)</b>	<b>-</b>	<b>185,327,536.56</b>

**Asset 1000c Excel Export  
2014**

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers</b>	<b>Adjustments</b>	<b>Ending Balance</b>
3010 Organization	100,000.00	-	-	-	-	100,000.00
3020 Franchises and Consents (30 years)	1,731,705.29	-	-	-	-	1,731,705.29
3020 Franchises and Consents (40 years)	2,945,354.26	-	-	-	-	2,945,354.26
3030 Misc. Intangible Plant & Software	39,097,881.31	1,568,182.30	-	-	-	40,666,063.61
3031 Major Software 10 YR	6,227,471.90	759,879.51	-	-	-	6,987,351.41
	<b>50,102,412.76</b>	<b>2,328,061.81</b>	-	-	-	<b>52,430,474.57</b>
3890 Land and Land Rights	1,976,298.29	-	-	-	-	1,976,298.29
3910 Office Furniture & Equipment	6,082,466.07	506,967.30	(408,552.95)	-	-	6,180,880.42
3911 Office Furniture & Equip, Computer	15,154,203.64	519,799.35	(1,925,569.26)	-	-	13,748,433.73
3914 Office Furniture & Equip, PCs	2,260,654.93	-	(245,299.68)	-	-	2,015,355.25
3920 Transportation Equip, General	1,822,822.44	14,349.82	-	-	-	1,837,172.26
3921 Transportation Equip, Veh Class 1	22,839.25	-	-	-	-	22,839.25
3922 Transportation Equip, Veh Class 2	-	-	-	-	-	-
3923 Transportation Equip, Veh Class 3	266,473.86	-	-	-	-	266,473.86
3925 Transportation Equip, Veh Class 5	-	-	-	-	-	-
3926 Transportation Equip, Veh Class 6	1,474,035.25	-	-	-	-	1,474,035.25
3930 Stores Equipment	685,423.81	42,775.11	-	-	-	728,198.92
3940 Tools, Shop & Garage Equipment	4,126,951.64	205,616.88	(76,709.06)	-	-	4,255,859.46
3950 Laboratory Equipment	3,658,919.31	18,311.45	(169,742.22)	-	-	3,507,488.54
3960 Power Operated Equipment	4,040,376.88	(14,208.27)	(11,946.25)	-	-	4,014,222.36
3970 Communication Equip, General	14,583,120.81	1,110,197.29	(863,252.05)	(95,466.07)	-	14,734,599.98
3971 Communication Equip, Microwave	9,878,917.48	261,154.07	(400,210.37)	-	-	9,739,861.18
3972 Communication Equip, Telephone	5,512,372.53	105,576.89	(395,929.83)	95,466.07	-	5,317,485.66
3973 Communication Equip, Mobile Radio	9,775,571.77	95,816.06	(79,959.47)	-	-	9,791,428.36
3974 Communication Equip, Data Comm System	4,596,715.39	159,609.97	(32,399.03)	-	-	4,723,926.33
3975 Communication Equip, Fiber Optic	6,958,655.61	1,587,389.26	(264,660.64)	-	-	8,281,384.23
3976 Fiber Optic Cable	14,573,851.48	(140,370.57)	(32,574.75)	316,239.81	-	14,717,145.97
3980 Miscellaneous Equipment	166,101.66	34,727.00	(81,503.84)	-	-	119,324.82
	<b>107,616,772.10</b>	<b>4,507,711.61</b>	<b>(4,988,309.40)</b>	<b>316,239.81</b>	-	<b>107,452,414.12</b>
	<b>157,719,184.86</b>	<b>6,835,773.42</b>	<b>(4,988,309.40)</b>	<b>316,239.81</b>	-	<b>159,882,888.69</b>

**Asset 1000c Excel Export  
2013**

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers</b>	<b>Adjustments</b>	<b>Ending Balance</b>
3010 Organization	100,000.00	-	-	-	-	100,000.00
3020 Franchises and Consents (30 years)	1,731,705.29	-	-	-	-	1,731,705.29
3020 Franchises and Consents (40 years)	2,945,354.26	-	-	-	-	2,945,354.26
3030 Misc. Intangible Plant & Software	37,220,336.61	1,877,544.70	-	-	-	39,097,881.31
3031 Major Software 10 YR	6,213,958.04	13,513.86	-	-	-	6,227,471.90
	<b>48,211,354.20</b>	<b>1,891,058.56</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,102,412.76</b>
3890 Land and Land Rights	1,976,298.29	-	-	-	-	1,976,298.29
3910 Office Furniture & Equipment	5,242,942.20	1,122,473.91	(282,950.04)	-	-	6,082,466.07
3911 Office Furniture & Equip, Computer	14,105,273.02	1,068,548.98	-	(19,618.36)	-	15,154,203.64
3914 Office Furniture & Equip, PCs	2,260,654.93	-	-	-	-	2,260,654.93
3920 Transportation Equip, General	1,483,324.65	339,497.79	-	-	-	1,822,822.44
3921 Transportation Equip, Veh Class 1	22,839.25	-	-	-	-	22,839.25
3922 Transportation Equip, Veh Class 2	-	-	-	-	-	-
3923 Transportation Equip, Veh Class 3	266,473.86	-	-	-	-	266,473.86
3925 Transportation Equip, Veh Class 5	-	-	-	-	-	-
3926 Transportation Equip, Veh Class 6	1,474,035.25	-	-	-	-	1,474,035.25
3930 Stores Equipment	420,509.46	274,451.51	(9,537.16)	-	-	685,423.81
3940 Tools, Shop & Garage Equipment	3,894,656.66	349,785.09	(117,490.11)	-	-	4,126,951.64
3950 Laboratory Equipment	3,599,227.89	228,916.76	(169,225.34)	-	-	3,658,919.31
3960 Power Operated Equipment	1,656,851.68	2,383,525.20	-	-	-	4,040,376.88
3970 Communication Equip, General	13,271,377.24	1,551,830.91	(239,362.49)	(724.85)	-	14,583,120.81
3971 Communication Equip, Microwave	9,782,366.05	267,916.60	(171,365.17)	-	-	9,878,917.48
3972 Communication Equip, Telephone	5,213,690.50	390,616.87	(91,934.84)	-	-	5,512,372.53
3973 Communication Equip, Mobile Radio	9,697,483.02	100,183.03	(22,094.28)	-	-	9,775,571.77
3974 Communication Equip, Data Comm System	4,573,776.30	151,050.41	(128,111.32)	-	-	4,596,715.39
3975 Communication Equip, Fiber Optic	6,001,994.31	1,274,607.28	(317,945.98)	-	-	6,958,655.61
3976 Fiber Optic Cable	14,602,351.05	2,250.54	(30,750.11)	-	-	14,573,851.48
3980 Miscellaneous Equipment	142,382.44	23,719.22	-	-	-	166,101.66
	<b>99,688,508.05</b>	<b>9,529,374.10</b>	<b>(1,580,766.84)</b>	<b>(20,343.21)</b>	<b>-</b>	<b>107,616,772.10</b>
	<b>147,899,862.25</b>	<b>11,420,432.66</b>	<b>(1,580,766.84)</b>	<b>(20,343.21)</b>	<b>-</b>	<b>157,719,184.86</b>

**Asset 1000c Excel Export  
2012**

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers</b>	<b>Adjustments</b>	<b>Ending Balance</b>
3010 Organization	100,000.00	-	-	-	-	100,000.00
3020 Franchises and Consents (30 years)	1,731,705.29	-	-	-	-	1,731,705.29
3020 Franchises and Consents (40 years)	2,945,354.26	-	-	-	-	2,945,354.26
3030 Misc. Intangible Plant & Software	35,187,191.30	2,033,145.31	-	-	-	37,220,336.61
3031 Major Software 10 YR	-	6,213,958.04	-	-	-	6,213,958.04
	<b>39,964,250.85</b>	<b>8,247,103.35</b>	-	-	-	<b>48,211,354.20</b>
3890 Land and Land Rights	1,976,298.29	-	-	-	-	1,976,298.29
3910 Office Furniture & Equipment	5,644,062.43	71,711.73	(472,831.96)	-	-	5,242,942.20
3911 Office Furniture & Equip, Computer	14,212,205.18	229,741.60	(493,408.31)	156,734.55	-	14,105,273.02
3914 Office Furniture & Equip, PCs	2,270,864.26	-	(10,209.33)	-	-	2,260,654.93
3920 Transportation Equip, General	1,476,410.40	6,914.25	-	-	-	1,483,324.65
3921 Transportation Equip, Veh Class 1	22,839.25	-	-	-	-	22,839.25
3922 Transportation Equip, Veh Class 2	-	-	-	-	-	-
3923 Transportation Equip, Veh Class 3	266,473.86	-	-	-	-	266,473.86
3925 Transportation Equip, Veh Class 5	-	-	-	-	-	-
3926 Transportation Equip, Veh Class 6	1,474,035.25	-	-	-	-	1,474,035.25
3930 Stores Equipment	547,137.61	34,095.58	(160,723.73)	-	-	420,509.46
3940 Tools, Shop & Garage Equipment	3,602,729.14	360,375.49	(68,447.97)	-	-	3,894,656.66
3950 Laboratory Equipment	3,817,804.34	105,500.30	(324,076.75)	-	-	3,599,227.89
3960 Power Operated Equipment	1,656,851.68	-	-	-	-	1,656,851.68
3970 Communication Equip, General	14,153,918.36	(524,567.22)	(198,377.24)	(159,596.66)	-	13,271,377.24
3971 Communication Equip, Microwave	9,468,790.25	506,590.14	(204,144.13)	11,129.79	-	9,782,366.05
3972 Communication Equip, Telephone	5,259,476.52	27,581.49	(217,328.68)	-	143,961.17	5,213,690.50
3973 Communication Equip, Mobile Radio	8,786,372.54	979,074.76	(56,834.49)	(11,129.79)	-	9,697,483.02
3974 Communication Equip, Data Comm System	4,553,138.27	20,638.03	-	-	-	4,573,776.30
3975 Communication Equip, Fiber Optic	5,407,840.10	754,607.72	(175,844.23)	15,390.72	-	6,001,994.31
3976 Fiber Optic Cable	14,469,493.07	132,857.98	-	-	-	14,602,351.05
3980 Miscellaneous Equipment	142,382.44	-	-	-	-	142,382.44
	<b>99,209,123.24</b>	<b>2,705,121.85</b>	<b>(2,382,226.82)</b>	<b>12,528.61</b>	<b>143,961.17</b>	<b>99,688,508.05</b>
	<b>139,173,374.09</b>	<b>10,952,225.20</b>	<b>(2,382,226.82)</b>	<b>12,528.61</b>	<b>143,961.17</b>	<b>147,899,862.25</b>

General Plant Total Above

99,209,123.24

Plus General Plant

3900 Structures & Improvements  
3928 Fixed Wing Aircraft

48,590,593.56  
3,034,142.63  
51,624,736.19

Excluded from General Plant Filing going forward as they are part of the Remaining Life Depreciation Petition

Less Transmission

3910 Office Furniture & Equipment  
3911 Office Furniture & Equip, Computer  
3914 Office Furniture & Equip, PCs  
3930 Stores Equipment  
3940 Tools, Shop & Garage Equipment

611,794.60  
811,538.36  
-  
-  
485,324.54  
1,908,657.50

These should have been included in the 2012 General Plant Filing but were inadvertently treated as transmission plant and excluded

Ties to 2012 Filing, 2011 Ending Balance of General Plant

**148,925,201.93**



**Minnesota Power**  
**Analysis of Accumulated Depreciation**  
**General Plant & Intangible**  
**2016**

<b>Plant Account</b>	<b>Beginning Balance</b>	<b>Provision</b>	<b>Retirements</b>	<b>Cost of Removal</b>	<b>Salvage Credits</b>	<b>Transfers</b>	<b>Gain/Loss</b>	<b>Ending Balance</b>
<b>3010</b>	-	-	-	-	-	-	-	-
<b>3020 (30 yr)</b>	932,365.21	55,903.09	-	-	-	-	-	988,268.30
<b>3020 (40 yr)</b>	1,647,459.32	79,059.59	-	-	-	-	-	1,726,518.91
<b>3030</b>	37,214,980.25	2,051,079.88	(4,417,543.01)	-	-	-	-	34,848,517.12
<b>3031</b>	3,728,524.87	2,431,007.99	-	-	-	-	-	6,159,532.86
<b>Subtotal</b>	<b>43,523,329.65</b>	<b>4,617,050.55</b>	<b>(4,417,543.01)</b>	-	-	-	-	<b>43,722,837.19</b>
<b>3910</b>	(250,154.48)	308,670.38	(369,730.61)	(5,797.26)	-	-	-	(317,011.97)
<b>3911</b>	12,449,701.80	1,951,471.56	(2,309,984.62)	(1,365.86)	-	-	-	12,089,822.88
<b>3914</b>	1,842,837.22	14,994.48	-	-	-	-	-	1,857,831.70
<b>3920</b>	551,996.47	63,847.80	(6.00)	5,601.08	114,921.76	-	-	736,361.11
<b>3921</b>	34,524.64	-	-	-	-	-	-	34,524.64
<b>3922</b>	(7,076.50)	-	-	-	-	-	-	(7,076.50)
<b>3923</b>	346,376.94	-	-	-	-	-	-	346,376.94
<b>3925</b>	(3,936.46)	-	-	-	-	-	-	(3,936.46)
<b>3926</b>	1,462,658.95	-	-	-	-	-	-	1,462,658.95
<b>3930</b>	(190,070.95)	38,292.36	-	-	-	-	-	(151,778.59)
<b>3940</b>	728,273.92	220,256.04	(44,595.04)	-	-	-	-	903,934.92
<b>3950</b>	1,367,308.54	183,938.64	(231,960.51)	-	-	-	-	1,319,286.67
<b>3960</b>	2,039,853.31	268,475.88	-	-	-	-	-	2,308,329.19
<b>3970</b>	9,466,694.03	1,075,129.56	(171,838.25)	2,280.30	-	-	-	10,372,265.64
<b>3971</b>	6,663,560.53	567,864.60	(295,160.31)	(8,357.00)	-	(8,730.11)	-	6,919,177.71
<b>3972</b>	3,687,236.65	428,216.94	(72,529.98)	1,161.09	-	-	-	4,044,084.70
<b>3973</b>	3,582,924.70	842,184.60	(5,357.43)	-	-	-	-	4,419,751.87
<b>3974</b>	4,307,230.34	280,681.62	(66,668.85)	-	-	-	-	4,521,243.11
<b>3975</b>	3,321,814.13	997,291.44	(120,023.13)	-	-	-	-	4,199,082.44
<b>3976</b>	11,773,102.65	590,674.80	(90,146.52)	-	-	-	-	12,273,630.93
<b>3980</b>	13,388.41	9,783.00	-	-	-	-	-	23,171.41
<b>3890</b>	-	-	(16,509.30)	7,829.73	-	-	-	(8,679.57)
<b>Subtotal</b>	<b>63,188,244.84</b>	<b>7,841,773.70</b>	<b>(3,794,510.55)</b>	<b>1,352.08</b>	<b>114,921.76</b>	<b>(8,730.11)</b>	-	<b>67,343,051.72</b>
<b>Total</b>	<b>106,711,574.49</b>	<b>12,458,824.25</b>	<b>(8,212,053.56)</b>	<b>1,352.08</b>	<b>114,921.76</b>	<b>(8,730.11)</b>	-	<b>111,065,888.91</b>

**Minnesota Power**  
**Analysis of Accumulated Depreciation**  
**General Plant & Intangible**  
**2015**

<b>Plant Account</b>	<b>Beginning Balance</b>	<b>Provision</b>	<b>Retirements</b>	<b>Cost of Removal</b>	<b>Salvage Credits</b>	<b>Transfers</b>	<b>Gain/Loss</b>	<b>Ending Balance</b>
<b>3010</b>	-	-	-	-	-	-	-	-
<b>3020 (30 yr)</b>	874,666.02	57,699.19	-	-	-	-	-	932,365.21
<b>3020 (40 yr)</b>	1,568,399.70	79,059.62	-	-	-	-	-	1,647,459.32
<b>3030</b>	35,184,644.86	2,030,335.39	-	-	-	-	-	37,214,980.25
<b>3031</b>	1,879,217.72	1,849,307.15	-	-	-	-	-	3,728,524.87
<b>Subtotal</b>	<b>39,506,928.30</b>	<b>4,016,401.35</b>	-	-	-	-	-	<b>43,523,329.65</b>
<b>3910</b>	(290,546.73)	296,523.84	(256,131.59)	-	-	-	-	(250,154.48)
<b>3911</b>	10,987,427.05	1,895,566.03	(428,292.48)	(564.73)	-	(4,434.07)	-	12,449,701.80
<b>3914</b>	1,838,689.42	4,147.80	-	-	-	-	-	1,842,837.22
<b>3920</b>	770,909.54	73,179.24	(292,092.31)	-	-	-	-	551,996.47
<b>3921</b>	34,524.64	-	-	-	-	-	-	34,524.64
<b>3922</b>	(7,076.50)	-	-	-	-	-	-	(7,076.50)
<b>3923</b>	346,376.94	-	-	-	-	-	-	346,376.94
<b>3925</b>	(3,936.46)	-	-	-	-	-	-	(3,936.46)
<b>3926</b>	1,462,658.95	-	-	-	-	-	-	1,462,658.95
<b>3930</b>	(227,422.15)	37,351.20	-	-	-	-	-	(190,070.95)
<b>3940</b>	543,054.60	211,581.36	(26,357.15)	-	-	(4.89)	-	728,273.92
<b>3950</b>	1,410,656.60	182,462.40	(225,810.46)	-	-	-	-	1,367,308.54
<b>3960</b>	1,880,872.15	158,981.16	-	-	-	-	-	2,039,853.31
<b>3970</b>	8,689,431.57	965,240.52	(192,002.28)	-	-	4,024.22	-	9,466,694.03
<b>3971</b>	6,587,838.76	551,094.36	(466,000.21)	(9,372.38)	-	-	-	6,663,560.53
<b>3972</b>	3,363,351.08	439,664.31	(115,588.31)	(190.43)	-	-	-	3,687,236.65
<b>3973</b>	2,789,580.46	827,775.84	(34,431.60)	-	-	-	-	3,582,924.70
<b>3974</b>	4,443,398.77	93,344.67	(229,513.10)	-	-	-	-	4,307,230.34
<b>3975</b>	2,584,616.47	895,270.92	(158,007.46)	(65.80)	-	-	-	3,321,814.13
<b>3976</b>	11,192,100.73	590,119.92	(9,118.00)	-	-	-	-	11,773,102.65
<b>3980</b>	4,911.61	8,476.80	-	-	-	-	-	13,388.41
<b>3890</b>	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>58,401,417.50</b>	<b>7,230,780.37</b>	<b>(2,433,344.95)</b>	<b>(10,193.34)</b>	-	<b>(414.74)</b>	-	<b>63,188,244.84</b>
<b>Total</b>	<b>97,908,345.80</b>	<b>11,247,181.72</b>	<b>(2,433,344.95)</b>	<b>(10,193.34)</b>	-	<b>(414.74)</b>	-	<b>106,711,574.49</b>

**Minnesota Power**  
**Analysis of Accumulated Depreciation**  
**General Plant & Intangible**  
**2014**

<b>Plant Account</b>	<b>Beginning Balance</b>	<b>Provision</b>	<b>Retirements</b>	<b>Cost of Removal</b>	<b>Salvage Credits</b>	<b>Transfers</b>	<b>Gain/Loss</b>	<b>Ending Balance</b>
<b>3010</b>	-	-	-	-	-	-	-	-
<b>3020 (30 yr)</b>	816,966.77	57,699.25	-	-	-	-	-	874,666.02
<b>3020 (40 yr)</b>	1,489,340.11	79,059.59	-	-	-	-	-	1,568,399.70
<b>3030</b>	33,578,524.56	1,606,120.30	-	-	-	-	-	35,184,644.86
<b>3031</b>	1,243,783.06	635,434.66	-	-	-	-	-	1,879,217.72
<b>Subtotal</b>	<b>37,128,614.50</b>	<b>2,378,313.80</b>	-	-	-	-	-	<b>39,506,928.30</b>
<b>3910</b>	(167,897.14)	285,903.36	(408,552.95)	-	-	-	-	(290,546.73)
<b>3911</b>	11,057,029.13	1,856,339.18	(1,925,569.26)	(372.00)	-	-	-	10,987,427.05
<b>3914</b>	2,067,576.31	16,412.79	(245,299.68)	-	-	-	-	1,838,689.42
<b>3920</b>	697,996.58	72,912.96	-	-	-	-	-	770,909.54
<b>3921</b>	34,524.64	-	-	-	-	-	-	34,524.64
<b>3922</b>	(7,076.50)	-	-	-	-	-	-	(7,076.50)
<b>3923</b>	346,376.94	-	-	-	-	-	-	346,376.94
<b>3925</b>	(3,936.46)	-	-	-	-	-	-	(3,936.46)
<b>3926</b>	1,462,658.95	-	-	-	-	-	-	1,462,658.95
<b>3930</b>	(264,733.56)	37,311.41	-	-	-	-	-	(227,422.15)
<b>3940</b>	420,314.05	199,449.61	(76,709.06)	-	-	-	-	543,054.60
<b>3950</b>	1,401,238.58	179,160.24	(169,742.22)	-	-	-	-	1,410,656.60
<b>3960</b>	1,733,837.24	158,981.16	(11,946.25)	-	-	-	-	1,880,872.15
<b>3970</b>	8,611,667.17	909,945.00	(811,733.61)	(13,015.14)	-	(7,431.85)	-	8,689,431.57
<b>3971</b>	6,500,105.57	548,095.80	(451,728.81)	(8,633.80)	-	-	-	6,587,838.76
<b>3972</b>	3,321,671.74	430,331.18	(395,929.83)	(153.86)	-	7,431.85	-	3,363,351.08
<b>3973</b>	2,044,200.28	825,667.50	(79,959.47)	(327.85)	-	-	-	2,789,580.46
<b>3974</b>	4,391,943.16	83,936.76	(32,399.03)	(82.12)	-	-	-	4,443,398.77
<b>3975</b>	2,088,654.77	760,755.60	(264,660.64)	(133.26)	-	-	-	2,584,616.47
<b>3976</b>	10,638,855.52	585,819.96	(32,574.75)	-	-	-	-	11,192,100.73
<b>3980</b>	75,793.36	10,622.09	(81,503.84)	-	-	-	-	4,911.61
<b>3890</b>	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>56,450,800.33</b>	<b>6,961,644.60</b>	<b>(4,988,309.40)</b>	<b>(22,718.03)</b>	-	-	-	<b>58,401,417.50</b>
<b>Total</b>	<b>93,579,414.83</b>	<b>9,339,958.40</b>	<b>(4,988,309.40)</b>	<b>(22,718.03)</b>	-	-	-	<b>97,908,345.80</b>

**Minnesota Power**  
**Analysis of Accumulated Depreciation**  
**General Plant & Intangible**  
**2013**

<b>Plant Account</b>	<b>Beginning Balance</b>	<b>Provision</b>	<b>Retirements</b>	<b>Cost of Removal</b>	<b>Salvage Credits</b>	<b>Transfers</b>	<b>Gain/Loss</b>	<b>Ending Balance</b>
<b>3010</b>	-	-	-	-	-	-	-	-
<b>3020 (30 yr)</b>	759,267.54	57,699.23	-	-	-	-	-	816,966.77
<b>3020 (40 yr)</b>	1,410,280.54	79,059.57	-	-	-	-	-	1,489,340.11
<b>3030</b>	31,929,367.30	1,649,157.26	-	-	-	-	-	33,578,524.56
<b>3031</b>	621,395.78	622,387.28	-	-	-	-	-	1,243,783.06
<b>Subtotal</b>	<b>34,720,311.16</b>	<b>2,408,303.34</b>	-	-	-	-	-	<b>37,128,614.50</b>
<b>3910</b>	(166,664.35)	265,520.28	(282,950.04)	15.72	16,181.25	-	-	(167,897.14)
<b>3911</b>	9,124,610.69	1,932,418.44	-	-	-	-	-	11,057,029.13
<b>3914</b>	2,063,428.51	4,147.80	-	-	-	-	-	2,067,576.31
<b>3920</b>	638,568.74	59,427.84	-	-	-	-	-	697,996.58
<b>3921</b>	34,524.64	-	-	-	-	-	-	34,524.64
<b>3922</b>	(7,076.50)	-	-	-	-	-	-	(7,076.50)
<b>3923</b>	346,376.94	-	-	-	-	-	-	346,376.94
<b>3925</b>	(3,936.46)	-	-	-	-	-	-	(3,936.46)
<b>3926</b>	1,462,658.95	-	-	-	-	-	-	1,462,658.95
<b>3930</b>	(282,844.76)	27,648.36	(9,537.16)	-	-	-	-	(264,733.56)
<b>3940</b>	347,291.08	190,513.08	(117,490.11)	-	-	-	-	420,314.05
<b>3950</b>	1,389,010.12	181,453.80	(169,225.34)	-	-	-	-	1,401,238.58
<b>3960</b>	1,654,346.72	79,490.52	-	-	-	-	-	1,733,837.24
<b>3970</b>	7,964,421.50	861,467.16	(214,190.21)	-	-	(31.28)	-	8,611,667.17
<b>3971</b>	6,162,155.21	545,186.88	(196,537.45)	(10,699.07)	-	-	-	6,500,105.57
<b>3972</b>	3,003,408.63	410,282.05	(91,934.84)	(84.10)	-	-	-	3,321,671.74
<b>3973</b>	1,255,918.52	811,052.76	(22,094.28)	(676.72)	-	-	-	2,044,200.28
<b>3974</b>	4,301,142.65	219,105.77	(128,111.32)	(193.94)	-	-	-	4,391,943.16
<b>3975</b>	1,773,941.90	646,786.20	(317,945.98)	(14,127.35)	-	-	-	2,088,654.77
<b>3976</b>	10,086,081.63	583,524.00	(30,750.11)	-	-	-	-	10,638,855.52
<b>3980</b>	65,674.96	10,118.40	-	-	-	-	-	75,793.36
<b>3890</b>	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>51,213,039.32</b>	<b>6,828,143.34</b>	<b>(1,580,766.84)</b>	<b>(25,765.46)</b>	<b>16,181.25</b>	<b>(31.28)</b>	-	<b>56,450,800.33</b>
<b>Total</b>	<b>85,933,350.48</b>	<b>9,236,446.68</b>	<b>(1,580,766.84)</b>	<b>(25,765.46)</b>	<b>16,181.25</b>	<b>(31.28)</b>	-	<b>93,579,414.83</b>

**Minnesota Power**  
**Analysis of Accumulated Depreciation**  
**General Plant & Intangible**  
**2012**

Plant Account	Beginning Balance	Provision	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain/Loss	Ending Balance
3010	-	-	-	-	-	-	-	-
3020 (30 yr)	701,568.26	57,699.28	-	-	-	-	-	759,267.54
3020 (40 yr)	1,331,220.95	79,059.59	-	-	-	-	-	1,410,280.54
3030	30,655,548.86	1,273,818.44	-	-	-	-	-	31,929,367.30
3031	-	621,395.78	-	-	-	-	-	621,395.78
<b>Subtotal</b>	<b>32,688,338.07</b>	<b>2,031,973.09</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,720,311.16</b>
3910	53,378.37	252,789.24	(472,831.96)	-	-	-	-	(166,664.35)
3911	7,688,144.05	1,921,314.84	(493,408.31)	-	-	8,560.11	-	9,124,610.69
3914	2,068,979.57	4,658.27	(10,209.33)	-	-	-	-	2,063,428.51
3920	579,512.30	59,056.44	-	-	-	-	-	638,568.74
3921	34,524.64	-	-	-	-	-	-	34,524.64
3922	(7,076.50)	-	-	-	-	-	-	(7,076.50)
3923	346,376.94	-	-	-	-	-	-	346,376.94
3925	(3,936.46)	-	-	-	-	-	-	(3,936.46)
3926	1,462,658.95	-	-	-	-	-	-	1,462,658.95
3930	(147,198.17)	25,077.14	(160,723.73)	-	-	-	-	(282,844.76)
3940	237,676.09	178,062.96	(68,447.97)	-	-	-	-	347,291.08
3950	1,527,661.07	185,425.80	(324,076.75)	-	-	-	-	1,389,010.12
3960	1,627,793.98	26,552.74	-	-	-	-	-	1,654,346.72
3970	7,323,808.26	800,283.36	(159,367.09)	(238.47)	-	(64.56)	-	7,964,421.50
3971	5,866,045.69	567,114.12	(243,154.28)	(18,831.63)	908.26	(9,926.95)	-	6,162,155.21
3972	2,871,431.40	349,305.91	(217,328.68)	-	-	-	-	3,003,408.63
3973	547,330.01	773,888.41	(56,834.49)	(9,832.25)	-	1,366.84	-	1,255,918.52
3974	4,209,835.18	91,307.47	-	-	-	-	-	4,301,142.65
3975	1,382,923.76	569,583.12	(175,844.23)	(2,966.18)	-	245.43	-	1,773,941.90
3976	9,504,644.79	581,436.84	-	-	-	-	-	10,086,081.63
3980	56,662.12	9,012.84	-	-	-	-	-	65,674.96
3890	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>47,231,176.04</b>	<b>6,394,869.50</b>	<b>(2,382,226.82)</b>	<b>(31,868.53)</b>	<b>908.26</b>	<b>180.87</b>	<b>-</b>	<b>51,213,039.32</b>
<b>Total</b>	<b>79,919,514.11</b>	<b>8,426,842.59</b>	<b>(2,382,226.82)</b>	<b>(31,868.53)</b>	<b>908.26</b>	<b>180.87</b>	<b>-</b>	<b>85,933,350.48</b>
General Plant Total Above	47,231,176.04							
Plus General Plant								
3900	21,656,453.45	Excluded from General Plant Filing going forward as they are part of the Remaining Life Depreciation						
3928	572,215.76							
	22,228,669.21							
Less Transmission								
3910	158,945.82	These should have been included in the 2012 General Plant Filing but were inadvertently treated as transmission plant and excluded						
3911	604,908.03							
3914	(9,153.56)							
3930	(4,047.76)							
3940	62,759.53							
	813,412.06							
Ties to 2012 Filing, 2011 Ending Balance of General Plant	68,646,433.19							

**Minnesota Power  
General Plant & Intangible Depreciation Expense  
2016**

	Depreciable Plant	Average Service Life	Net Salvage	Annual Rate	Depreciation/ Amortization Expense
3010 Organization	100,000.00	N/A	0.00%	0.00%	-
3020 Franchises and Consents (30 years)	1,731,705.29	30.0	0.00%	3.33%	55,903.09
3020 Franchises and Consents (40 years)	2,945,354.26	40.0	0.00%	2.50%	79,059.59
3030 Misc. Intangible Plant & Software	38,110,188.60	5.0	0.00%	20.00%	2,051,079.88
3031 Major Software 10 YR	25,329,478.12	10.0	0.00%	10.00%	2,431,007.99
	<b>68,216,726.27</b>				<b>4,617,050.55</b>
3910 Office Furniture & Equipment	6,822,038.74	20.0	10.00%	4.50%	308,670.38
3911 Office Furniture & Equip, Computer	15,098,065.00	7.0	5.00%	13.57%	1,951,471.56
3914 Office Furniture & Equip, PCs	2,021,727.84	5.0	5.00%	19.00%	14,994.48
3920 Transportation Equip, General	1,596,193.15	25.0	0.00%	4.00%	63,847.80
3921 Transportation Equip, Veh Class 1	22,839.25	7.0	0.00%	14.29%	-
3922 Transportation Equip, Veh Class 2	-	7.0	0.00%	14.29%	-
3923 Transportation Equip, Veh Class 3	266,473.86	8.0	0.00%	12.50%	-
3925 Transportation Equip, Veh Class 5	-	10.0	0.00%	10.00%	-
3926 Transportation Equip, Veh Class 6	1,474,035.25	13.0	0.00%	7.69%	-
3930 Stores Equipment	765,846.26	20.0	0.00%	5.00%	38,292.36
3940 Tools, Shop & Garage Equipment	4,636,966.96	20.0	5.00%	4.75%	220,256.04
3950 Laboratory Equipment	3,678,774.74	20.0	0.00%	5.00%	183,938.64
3960 Power Operated Equipment	4,025,124.73	15.0	0.00%	6.67%	268,475.88
3970 Communication Equip, General	16,118,885.42	15.0	0.00%	6.67%	1,075,129.56
3971 Communication Equip, Microwave	11,357,293.67	20.0	0.00%	5.00%	567,864.60
3972 Communication Equip, Telephone	5,521,744.95	10.0	0.00%	10.00%	428,216.94
3973 Communication Equip, Mobile Radio	10,110,260.06	12.0	0.00%	8.33%	842,184.60
3974 Communication Equip, Data Comm System	4,715,084.23	10.0	0.00%	10.00%	280,681.62
3975 Communication Equip, Fiber Optic	9,997,812.46	10.0	0.00%	10.00%	997,291.44
3976 Fiber Optic Cable	14,789,958.04	25.0	0.00%	4.00%	590,674.80
3980 Miscellaneous Equipment	154,550.39	15.0	5.00%	6.33%	9,783.00
	<b>113,173,675.00</b>				<b>7,841,773.70</b>
	<b>181,390,401.27</b>				<b>12,458,824.25</b>

**Minnesota Power**  
**General Plant & Intangible Depreciation Expense**  
**2015**

	Depreciable Plant	Average Service Life	Net Salvage	Annual Rate	Depreciation/ Amortization Expense
3010 Organization	100,000.00	N/A	0.00%	0.00%	-
3020 Franchises and Consents (30 years)	1,731,705.29	30.0	0.00%	3.33%	57,699.19
3020 Franchises and Consents (40 years)	2,945,354.26	40.0	0.00%	2.50%	79,059.62
3030 Misc. Intangible Plant & Software	42,043,167.30	5.0	0.00%	20.00%	2,030,335.39
3031 Major Software 10 YR	24,770,383.11	10.0	0.00%	10.00%	1,849,307.15
	<b>71,590,609.96</b>				<b>4,016,401.35</b>
3910 Office Furniture & Equipment	6,589,419.60	20.0	10.00%	4.50%	296,523.84
3911 Office Furniture & Equip, Computer	14,713,762.36	7.0	5.00%	13.57%	1,895,566.03
3914 Office Furniture & Equip, PCs	2,015,355.25	5.0	5.00%	19.00%	4,147.80
3920 Transportation Equip, General	1,829,480.36	25.0	0.00%	4.00%	73,179.24
3921 Transportation Equip, Veh Class 1	22,839.25	7.0	0.00%	14.29%	-
3922 Transportation Equip, Veh Class 2	-	7.0	0.00%	14.29%	-
3923 Transportation Equip, Veh Class 3	266,473.86	8.0	0.00%	12.50%	-
3925 Transportation Equip, Veh Class 5	-	10.0	0.00%	10.00%	-
3926 Transportation Equip, Veh Class 6	1,474,035.25	13.0	0.00%	7.69%	-
3930 Stores Equipment	747,022.59	20.0	0.00%	5.00%	37,351.20
3940 Tools, Shop & Garage Equipment	4,454,346.12	20.0	5.00%	4.75%	211,581.36
3950 Laboratory Equipment	3,649,249.31	20.0	0.00%	5.00%	182,462.40
3960 Power Operated Equipment	4,014,222.36	15.0	0.00%	6.67%	158,981.16
3970 Communication Equip, General	14,471,372.84	15.0	0.00%	6.67%	965,240.52
3971 Communication Equip, Microwave	11,021,887.47	20.0	0.00%	5.00%	551,094.36
3972 Communication Equip, Telephone	5,297,709.93	10.0	0.00%	10.00%	439,664.31
3973 Communication Equip, Mobile Radio	9,937,285.83	12.0	0.00%	8.33%	827,775.84
3974 Communication Equip, Data Comm System	4,648,057.26	10.0	0.00%	10.00%	93,344.67
3975 Communication Equip, Fiber Optic	8,968,788.42	10.0	0.00%	10.00%	895,270.92
3976 Fiber Optic Cable	14,776,088.64	25.0	0.00%	4.00%	590,119.92
3980 Miscellaneous Equipment	133,915.55	15.0	5.00%	6.33%	8,476.80
	<b>109,031,312.25</b>				<b>7,230,780.37</b>
	<b>180,621,922.21</b>				<b>11,247,181.72</b>

**Minnesota Power**  
**General Plant & Intangible Depreciation Expense**  
**2014**

	Depreciable Plant	Average Service Life	Net Salvage	Annual Rate	Depreciation/ Amortization Expense
3010 Organization	100,000.00	N/A	0.00%	0.00%	-
3020 Franchises and Consents (30 years)	1,731,705.29	30.0	0.00%	3.33%	57,699.25
3020 Franchises and Consents (40 years)	2,945,354.26	40.0	0.00%	2.50%	79,059.59
3030 Misc. Intangible Plant & Software	40,666,063.61	5.0	0.00%	20.00%	1,606,120.30
3031 Major Software 10 YR	6,987,351.41	10.0	0.00%	10.00%	635,434.66
	<b>52,430,474.57</b>				<b>2,378,313.80</b>
3910 Office Furniture & Equipment	6,353,408.12	20.0	10.00%	4.50%	285,903.36
3911 Office Furniture & Equip, Computer	14,470,937.05	7.0	5.00%	13.57%	1,856,339.18
3914 Office Furniture & Equip, PCs	2,138,005.09	5.0	5.00%	19.00%	16,412.79
3920 Transportation Equip, General	1,822,822.44	25.0	0.00%	4.00%	72,912.96
3921 Transportation Equip, Veh Class 1	22,839.25	7.0	0.00%	14.29%	-
3922 Transportation Equip, Veh Class 2	-	7.0	0.00%	14.29%	-
3923 Transportation Equip, Veh Class 3	266,473.86	8.0	0.00%	12.50%	-
3925 Transportation Equip, Veh Class 5	-	10.0	0.00%	10.00%	-
3926 Transportation Equip, Veh Class 6	1,474,035.25	13.0	0.00%	7.69%	-
3930 Stores Equipment	706,811.37	20.0	0.00%	5.00%	37,311.41
3940 Tools, Shop & Garage Equipment	4,191,405.55	20.0	5.00%	4.75%	199,449.61
3950 Laboratory Equipment	3,583,203.93	20.0	0.00%	5.00%	179,160.24
3960 Power Operated Equipment	4,027,299.62	15.0	0.00%	6.67%	158,981.16
3970 Communication Equip, General	13,642,354.76	15.0	0.00%	6.67%	909,945.00
3971 Communication Equip, Microwave	10,961,920.36	20.0	0.00%	5.00%	548,095.80
3972 Communication Equip, Telephone	5,383,684.21	10.0	0.00%	10.00%	430,331.18
3973 Communication Equip, Mobile Radio	9,783,500.08	12.0	0.00%	8.33%	825,667.50
3974 Communication Equip, Data Comm System	4,687,817.01	10.0	0.00%	10.00%	83,936.76
3975 Communication Equip, Fiber Optic	7,620,019.93	10.0	0.00%	10.00%	760,755.60
3976 Fiber Optic Cable	14,645,498.73	25.0	0.00%	4.00%	585,819.96
3980 Miscellaneous Equipment	153,926.01	15.0	5.00%	6.33%	10,622.09
	<b>105,935,962.62</b>				<b>6,961,644.60</b>
	<b>158,366,437.19</b>				<b>9,339,958.40</b>



**Minnesota Power**  
**General Plant & Intangible Depreciation Expense**  
**2013**

	Depreciable Plant	Average Service Life	Net Salvage	Annual Rate	Depreciation/ Amortization Expense
3010 Organization	100,000.00	N/A	0.00%	0.00%	-
3020 Franchises and Consents (30 years)	1,731,705.29	30.0	0.00%	3.33%	57,699.23
3020 Franchises and Consents (40 years)	2,945,354.26	40.0	0.00%	2.50%	79,059.57
3030 Misc. Intangible Plant & Software	39,097,881.31	5.0	0.00%	20.00%	1,649,157.26
3031 Major Software 10 YR	6,227,471.90	10.0	0.00%	10.00%	622,387.28
	<b>50,102,412.76</b>				<b>2,408,303.34</b>
3910 Office Furniture & Equipment	5,900,452.22	20.0	10.00%	4.50%	265,520.28
3911 Office Furniture & Equip, Computer	14,639,547.52	7.0	5.00%	13.57%	1,932,418.44
3914 Office Furniture & Equip, PCs	2,260,654.93	5.0	5.00%	19.00%	4,147.80
3920 Transportation Equip, General	1,485,696.57	25.0	0.00%	4.00%	59,427.84
3921 Transportation Equip, Veh Class 1	22,839.25	7.0	0.00%	14.29%	-
3922 Transportation Equip, Veh Class 2	-	7.0	0.00%	14.29%	-
3923 Transportation Equip, Veh Class 3	266,473.86	8.0	0.00%	12.50%	-
3925 Transportation Equip, Veh Class 5	-	10.0	0.00%	10.00%	-
3926 Transportation Equip, Veh Class 6	1,474,035.25	13.0	0.00%	7.69%	-
3930 Stores Equipment	552,966.64	20.0	0.00%	5.00%	27,648.36
3940 Tools, Shop & Garage Equipment	4,010,804.15	20.0	5.00%	4.75%	190,513.08
3950 Laboratory Equipment	3,629,073.61	20.0	0.00%	5.00%	181,453.80
3960 Power Operated Equipment	2,848,614.28	15.0	0.00%	6.67%	79,490.52
3970 Communication Equip, General	12,915,550.24	15.0	0.00%	6.67%	861,467.16
3971 Communication Equip, Microwave	10,903,736.40	20.0	0.00%	5.00%	545,186.88
3972 Communication Equip, Telephone	5,334,570.76	10.0	0.00%	10.00%	410,282.05
3973 Communication Equip, Mobile Radio	9,736,527.41	12.0	0.00%	8.33%	811,052.76
3974 Communication Equip, Data Comm System	4,612,742.00	10.0	0.00%	10.00%	219,105.77
3975 Communication Equip, Fiber Optic	6,480,324.97	10.0	0.00%	10.00%	646,786.20
3976 Fiber Optic Cable	14,588,101.27	25.0	0.00%	4.00%	583,524.00
3980 Miscellaneous Equipment	159,848.44	15.0	5.00%	6.33%	10,118.40
	<b>101,822,559.77</b>				<b>6,828,143.34</b>
	<b>151,924,972.53</b>				<b>9,236,446.68</b>

**Minnesota Power**  
**General Plant & Intangible Depreciation Expense**  
**2012**

	Depreciable Plant	Average Service Life	Net Salvage	Annual Rate	Depreciation/ Amortization Expense
3010 Organization	100,000.00	N/A	0.00%	0.00%	-
3020 Franchises and Consents (30 years)	1,731,705.29	30.0	0.00%	3.33%	57,699.28
3020 Franchises and Consents (40 years)	2,945,354.26	40.0	0.00%	2.50%	79,059.59
3030 Misc. Intangible Plant & Software	37,220,336.61	5.0	0.00%	20.00%	1,273,818.44
3031 Major Software 10 YR	6,213,958.04	10.0	0.00%	10.00%	621,395.78
	<b>48,211,354.20</b>				<b>2,031,973.09</b>
3910 Office Furniture & Equipment	5,617,541.81	20.0	10.00%	4.50%	252,789.24
3911 Office Furniture & Equip, Computer	14,158,739.11	7.0	5.00%	13.57%	1,921,314.84
3914 Office Furniture & Equip, PCs	2,265,759.60	5.0	5.00%	19.00%	4,658.27
3920 Transportation Equip, General	1,476,410.40	25.0	0.00%	4.00%	59,056.44
3921 Transportation Equip, Veh Class 1	22,839.25	7.0	0.00%	14.29%	-
3922 Transportation Equip, Veh Class 2	-	7.0	0.00%	14.29%	-
3923 Transportation Equip, Veh Class 3	266,473.86	8.0	0.00%	12.50%	-
3925 Transportation Equip, Veh Class 5	-	10.0	0.00%	10.00%	-
3926 Transportation Equip, Veh Class 6	1,474,035.25	13.0	0.00%	7.69%	-
3930 Stores Equipment	483,823.54	20.0	0.00%	5.00%	25,077.14
3940 Tools, Shop & Garage Equipment	3,748,692.90	20.0	5.00%	4.75%	178,062.96
3950 Laboratory Equipment	3,708,516.12	20.0	0.00%	5.00%	185,425.80
3960 Power Operated Equipment	1,656,851.68	15.0	0.00%	6.67%	26,552.74
3970 Communication Equip, General	11,998,253.81	15.0	0.00%	6.67%	800,283.36
3971 Communication Equip, Microwave	11,342,284.15	20.0	0.00%	5.00%	567,114.12
3972 Communication Equip, Telephone	5,211,185.34	10.0	0.00%	10.00%	349,305.91
3973 Communication Equip, Mobile Radio	9,241,927.78	12.0	0.00%	8.33%	773,888.41
3974 Communication Equip, Data COMM System	4,590,953.43	10.0	0.00%	10.00%	91,307.47
3975 Communication Equip, Fiber Optic	5,704,917.21	10.0	0.00%	10.00%	569,583.12
3976 Fiber Optic Cable	14,535,922.06	25.0	0.00%	4.00%	581,436.84
3980 Miscellaneous Equipment	142,382.44	15.0	5.00%	6.33%	9,012.84
	<b>97,647,509.74</b>				<b>6,394,869.50</b>
	<b>145,858,863.94</b>				<b>8,426,842.59</b>