

PUBLIC DOCUMENT
NOT PUBLIC DATA HAS BEEN EXCISED

Northern States Power Company

Docket No. G999/CI-21-565
CEO IR No. 9
Attachment A - Page 1 of 3
August 8, 2025 Reply Comments Att A

Depreciation -

Book Life 40 years
Tax Life 20 years
Customer CIAC BY NAS \$ #REF!
Adj. Book Depr Rate #REF!
Customer CIAC BY Prepay #REF!

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042
Tax Depreciation		3.75%	7.22%	6.68%	6.18%	5.71%	5.28%	4.89%	4.52%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.47%
		3.75%	7.22%	6.68%	6.18%	5.71%	5.28%	4.89%	4.52%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.46%	4.47%
2025	1	94.22	181.41	167.84	155.28	143.47	132.66	122.86	113.57	112.06	112.06	112.06	112.06	112.06	112.06	112.06	112.06	112.06	112.31
2026	2		2.81	5.40	5.00	4.63	4.27	3.95	3.66	3.38	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34
2027	3			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2028	4				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2029	5					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2030	6						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2031	7							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2032	8								0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2033	9									0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2034	10										0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2035	11											0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		94.22	184.22	173.24	160.28	148.10	136.93	126.81	117.23	115.44	115.40	115.40	115.40	115.40	115.40	115.40	115.40	115.40	115.65
Book Depreciation		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042
2025	1	19.46	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85
2026	2		0.47	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87
2027	3			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2028	4				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2029	5					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2030	6						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2031	7							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2032	8								0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2033	9									0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2034	10										0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2035	11											0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		19	78	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80
CIAC Tax Treatment		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042
2025	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2026	2																		
2027	3																		
2028	4																		
2029	5																		
2030	6																		
2031	7																		
2032	8																		
2033	9																		
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Depreciation -

Book Life
Tax Life
Customer CIAC BY NAS \$
Adj. Book Depr Rate
Customer CIAC BY Prepay

		2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059
		4.46%	4.47%	2.23%														
Tax Depreciation		4.46%	4.47%	2.23%														
	2025	1	112.06	112.31	56.03													
	2026	2	3.35	3.34	3.35	1.67												
	2027	3	0.00	0.00	0.00	0.00	0.00											
	2028	4	0.00	0.00	0.00	0.00	0.00	0.00										
	2029	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
	2030	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00								
	2031	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
	2032	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
	2033	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
	2034	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	2035	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
TOTAL			115.41	115.65	59.38	1.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Book Depreciation		2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059
	2025	1	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85	77.85
	2026	2	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87
	2027	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2028	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2029	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2030	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2031	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2032	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2033	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2034	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2035	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL			80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80
CIAC Tax Treatment		2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059
	2025	1	0.00	0.00	0.00													
	2026	2																
	2027	3																
	2028	4																
	2029	5																
	2030	6																
	2031	7																
	2032	8																
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Adj. Book Depr Rate
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		2060	Total										
Tax Depreciation													
	2025	1	2,512.56										
	2026	2	74.87										
	2027	3	0.00										
	2028	4	0.00										
	2029	5	0.00										
	2030	6	0.00										
	2031	7	0.00										
	2032	8	0.00										
	2033	9	0.00										
	2034	10	0.00										
	2035	11	0										
TOTAL		0	2,587										
Book Depreciation													
		2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071
	2025	1	77.85	77.85	77.85	77.85	77.85	58.39					
	2026	2	1.87	1.87	1.87	1.87	1.87	1.40					
	2027	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	2028	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	2029	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	2030	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2031	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2032	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2033	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2034	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2035	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		80	80	80	80	80	60	1	0	0	0	0	0
CIAC Tax Treatment													
			Total										
	2025	1	0.00										
	2026	2											
	2027	3											
	2028	4											
	2029	5											
	2030	6											
	2031	7											
	2032	8											
	2033	9											
	2034	10											
	2035	11											

Extension Free Footage Justification
Current

	Rate	Year Placed in Service	1st Year after Extension made	2nd Year after Extension made	3rd Year after Extension made	4th Year after Extension made	5th Year after Extension made
REVENUE REQUIREMENTS ANALYSIS:							
1 Total Cost of main based on allowed footage (100 feet)		\$1,047					
2 Total Cost of service based on allowed footage (75 feet)		\$1,355					
3 Average Cost of Meter (incl. Install)		\$408					
4 Total main and service cost at allowed footage:		<u>\$2,810</u>					
5 Beginning Balance		\$0	\$2,780	\$2,720	\$2,661	\$2,601	\$2,542
6 Depreciation expense (excl. salvage)		\$30	\$60	\$60	\$60	\$60	\$60
7 Ending Balance - Net Plant		\$2,780	\$2,720	\$2,661	\$2,601	\$2,542	\$2,482
8 Average Net Plant		\$1,390	\$2,750	\$2,691	\$2,631	\$2,571	\$2,512
9 Tax Depreciation rate (15 year MACRS)		5.000%	9.500%	8.550%	7.700%	6.930%	6.230%
10 Tax Depreciation amount		\$140	\$267	\$240	\$216	\$195	\$175
11 Book - Tax Depr difference		(\$111)	(\$207)	(\$181)	(\$157)	(\$135)	(\$115)
12 Cumulative difference		(\$111)	(\$318)	(\$499)	(\$655)	(\$791)	(\$906)
13 Accum Def tax	28.74%	(\$32)	(\$91)	(\$143)	(\$188)	(\$227)	(\$260)
14 Average ADIT		(\$16)	(\$62)	(\$117)	(\$166)	(\$208)	(\$244)
15 Rate Base		\$1,374	\$2,689	\$2,573	\$2,465	\$2,364	\$2,268
16 Return Requirement @ 9.06% (pre-tax cost of capital)		\$124	\$244	\$233	\$223	\$214	\$205
16a Customer Acct Cost FERC Acct (901-910)		\$27	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #
17 Distribution costs:							
18 Depreciation Expense		\$30	\$60	\$60	\$60	\$60	\$60
19 Property Taxes	3.75%	\$52	\$103	\$101	\$99	\$96	\$94
20 Total Revenue Requirement		<u>\$233</u>	<u>\$460 #</u>	<u>\$448 #</u>	<u>\$436 #</u>	<u>\$424 #</u>	<u>\$413 #</u>
21 Non-Gas Revenues per Customer under proposed rates		\$183	\$367	\$367	\$367	\$367	\$367
22 Revenue Excess (Deficiency)		(\$50)	(\$94)	(\$81)	(\$69)	(\$57)	(\$47)
22a NPV of annual revenue excess (deficiency) @ 9.06% pre-tax		(50)	(86)	(68)	(53)	(41)	(30)
22b Cumulative npv		(\$50)	(\$136)	(\$204)	(\$257)	(\$298)	(\$328)
TRADITIONAL CASH FLOW ANALYSIS:							
23 Capital Outlay		(\$2,810)	\$0	\$0	\$0	\$0	\$0
24 Non-Gas Revenues per Customer under proposed rates		\$183	\$367	\$367	\$367	\$367	\$367
25 less Property Taxes		\$52	\$103	\$101	\$99	\$96	\$94
26 less Income Taxes	28.74%	\$38	\$76	\$76	\$77	\$78	\$78
27 plus tax impact of tax depreciation	28.74%	\$40	\$77	\$69	\$62	\$56	\$50
28 Annual cash flow		(\$2,676)	\$265	\$258	\$253	\$249	\$244
29 NPV of annual After-tax Cash flow @ 5.03% (after tax)		(\$2,676)	\$252	\$234	\$219	\$204	\$191
30 Cumulative npv		(\$2,676)	(\$2,424)	(\$2,190)	(\$1,971)	(\$1,767)	(\$1,576)

Extension Free Footage Justification
Current

6th Year after Extension made	7th Year after Extension made	8th Year after Extension made	9th Year after Extension made	10th Year after Extension made	11th Year after Extension made	12th Year after Extension made	13th Year after Extension made	14th Year after Extension made	15th Year after Extension made	16th Year after Extension made	17th Year after Extension made	18th Year after Extension made	19th Year after Extension made
\$2,482	\$2,422	\$2,363	\$2,303	\$2,244	\$2,184	\$2,125	\$2,065	\$2,005	\$1,946	\$1,886	\$1,827	\$1,767	\$1,707
\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60
\$2,422	\$2,363	\$2,303	\$2,244	\$2,184	\$2,125	\$2,065	\$2,005	\$1,946	\$1,886	\$1,827	\$1,767	\$1,707	\$1,648
\$2,452	\$2,393	\$2,333	\$2,273	\$2,214	\$2,154	\$2,095	\$2,035	\$1,976	\$1,916	\$1,856	\$1,797	\$1,737	\$1,678
5.900%	5.900%	5.910%	5.900%	5.910%	5.900%	5.910%	5.900%	5.910%	2.950%				
\$166	\$166	\$166	\$166	\$166	\$166	\$166	\$166	\$166	\$83	\$0	\$0	\$0	\$0
(\$106)	(\$106)	(\$106)	(\$106)	(\$106)	(\$106)	(\$106)	(\$106)	(\$106)	(\$23)	\$60	\$60	\$60	\$60
(\$1,012)	(\$1,118)	(\$1,225)	(\$1,331)	(\$1,438)	(\$1,544)	(\$1,650)	(\$1,756)	(\$1,863)	(\$1,886)	(\$1,827)	(\$1,767)	(\$1,707)	(\$1,648)
(\$291)	(\$321)	(\$352)	(\$383)	(\$413)	(\$444)	(\$474)	(\$505)	(\$535)	(\$542)	(\$525)	(\$508)	(\$491)	(\$474)
(\$276)	(\$306)	(\$337)	(\$367)	(\$398)	(\$428)	(\$459)	(\$490)	(\$520)	(\$539)	(\$534)	(\$516)	(\$499)	(\$482)
\$2,177	\$2,086	\$1,996	\$1,906	\$1,816	\$1,726	\$1,636	\$1,546	\$1,455	\$1,377	\$1,323	\$1,280	\$1,238	\$1,195
\$197	\$189	\$181	\$173	\$165	\$156	\$148	\$140	\$132	\$125	\$120	\$116	\$112	\$108
\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #
\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60
\$92	\$90	\$87	\$85	\$83	\$81	\$79	\$76	\$74	\$72	\$70	\$67	\$65	\$63
\$403 #	\$392 #	\$382 #	\$372 #	\$361 #	\$351 #	\$340 #	\$330 #	\$320 #	\$310 #	\$303 #	\$297 #	\$291 #	\$285 #
\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367
(\$36)	(\$26)	(\$15)	(\$5)	\$6	\$16	\$26	\$37	\$47	\$56	\$64	\$70	\$76	\$82
(21)	(14)	(8)	(2)	2	6	9	12	14	15	16	16	16	16
(\$349)	(\$363)	(\$371)	(\$373)	(\$371)	(\$365)	(\$355)	(\$343)	(\$329)	(\$314)	(\$298)	(\$282)	(\$266)	(\$251)
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367
\$92	\$90	\$87	\$85	\$83	\$81	\$79	\$76	\$74	\$72	\$70	\$67	\$65	\$63
\$79	\$80	\$80	\$81	\$82	\$82	\$83	\$83	\$84	\$85	\$85	\$86	\$87	\$87
\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$24	\$0	\$0	\$0	\$0
\$243	\$245	\$247	\$248	\$250	\$251	\$253	\$255	\$256	\$234	\$212	\$213	\$215	\$216
\$181	\$174	\$167	\$160	\$153	\$147	\$140	\$135	\$129	\$112	\$97	\$93	\$89	\$85
(\$1,394)	(\$1,221)	(\$1,054)	(\$894)	(\$741)	(\$595)	(\$455)	(\$320)	(\$191)	(\$79)	\$17	\$110	\$199	\$284

Extension Free Footage Justification
Current

20th Year after Extension made	21st Year after Extension made	22nd Year after Extension made	23rd Year after Extension made	24th Year after Extension made	25th Year after Extension made	26th Year after Extension made	27th Year after Extension made	28th Year after Extension made	29th Year after Extension made	30th Year after Extension made	31st Year after Extension made	32nd Year after Extension made	33rd Year after Extension made	34th Year after Extension made
\$1,648	\$1,588	\$1,529	\$1,469	\$1,409	\$1,350	\$1,290	\$1,231	\$1,171	\$1,112	\$1,052	\$992	\$933	\$873	\$814
\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60
\$1,588	\$1,529	\$1,469	\$1,409	\$1,350	\$1,290	\$1,231	\$1,171	\$1,112	\$1,052	\$992	\$933	\$873	\$814	\$754
\$1,618	\$1,558	\$1,499	\$1,439	\$1,380	\$1,320	\$1,260	\$1,201	\$1,141	\$1,082	\$1,022	\$963	\$903	\$843	\$784
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60
(\$1,588)	(\$1,529)	(\$1,469)	(\$1,409)	(\$1,350)	(\$1,290)	(\$1,231)	(\$1,171)	(\$1,112)	(\$1,052)	(\$992)	(\$933)	(\$873)	(\$814)	(\$754)
(\$456)	(\$439)	(\$422)	(\$405)	(\$388)	(\$371)	(\$354)	(\$337)	(\$319)	(\$302)	(\$285)	(\$268)	(\$251)	(\$234)	(\$217)
(\$465)	(\$448)	(\$431)	(\$414)	(\$397)	(\$379)	(\$362)	(\$345)	(\$328)	(\$311)	(\$294)	(\$277)	(\$260)	(\$242)	(\$225)
\$1,153	\$1,111	\$1,068	\$1,026	\$983	\$941	\$898	\$856	\$813	\$771	\$728	\$686	\$643	\$601	\$559
\$104	\$101	\$97	\$93	\$89	\$85	\$81	\$78	\$74	\$70	\$66	\$62	\$58	\$54	\$51
\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #	\$54 #
\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60
\$61	\$58	\$56	\$54	\$52	\$50	\$47	\$45	\$43	\$41	\$38	\$36	\$34	\$32	\$29
\$279 #	\$273 #	\$267 #	\$260 #	\$254 #	\$248 #	\$242 #	\$236 #	\$230 #	\$224 #	\$218 #	\$212 #	\$206 #	\$200 #	\$194 #
\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367
\$88	\$94	\$100	\$106	\$112	\$118	\$124	\$131	\$137	\$143	\$149	\$155	\$161	\$167	\$173
16	15	15	14	14	14	13	13	12	12	11	11	10	10	9
(\$235)	(\$220)	(\$205)	(\$191)	(\$177)	(\$163)	(\$150)	(\$137)	(\$125)	(\$114)	(\$103)	(\$92)	(\$82)	(\$73)	(\$64)
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367
\$61	\$58	\$56	\$54	\$52	\$50	\$47	\$45	\$43	\$41	\$38	\$36	\$34	\$32	\$29
\$88	\$89	\$89	\$90	\$91	\$91	\$92	\$92	\$93	\$94	\$94	\$95	\$96	\$96	\$97
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$218	\$220	\$221	\$223	\$224	\$226	\$228	\$229	\$231	\$232	\$234	\$236	\$237	\$239	\$240
\$82	\$78	\$75	\$72	\$69	\$66	\$64	\$61	\$58	\$56	\$54	\$51	\$49	\$47	\$45
\$366	\$444	\$519	\$591	\$661	\$727	\$790	\$851	\$910	\$966	\$1,019	\$1,071	\$1,120	\$1,167	\$1,213

Extension Free Footage Justification
Current

35th Year after Extension made	36th Year after Extension made	37th Year after Extension made	38th Year after Extension made	39th Year after Extension made
\$754	\$694	\$635	\$575	\$516
\$60	\$60	\$60	\$60	\$516
\$694	\$635	\$575	\$516	\$0
\$724	\$665	\$605	\$545	\$258
\$0	\$0	\$0	\$0	\$0
\$60	\$60	\$60	\$60	\$516
(\$694)	(\$635)	(\$575)	(\$516)	\$0
(\$200)	(\$182)	(\$165)	(\$148)	\$0
(\$208)	(\$191)	(\$174)	(\$157)	(\$74)
\$516	\$474	\$431	\$389	\$184
\$47	\$43	\$39	\$35	\$17
\$54 #	\$54 #	\$54 #	\$54 #	\$54 #
\$60	\$60	\$60	\$60	\$516
\$27	\$25	\$23	\$20	\$10
\$188 #	\$181 #	\$175 #	\$169 #	\$596
\$367	\$367	\$367	\$367	\$367
\$179	\$185	\$191	\$197	(\$229)
9	8	8	7	(8)
(\$55)	(\$47)	(\$39)	(\$32)	(\$40)
\$0	\$0	\$0	\$0	\$0
\$367	\$367	\$367	\$367	\$367
\$27	\$25	\$23	\$20	\$10
\$98	\$98	\$99	\$100	\$103
\$0	\$0	\$0	\$0	\$0
\$242	\$244	\$245	\$247	\$254
\$43	\$42	\$40	\$38	\$38
\$1,256	\$1,298	\$1,338	\$1,376	\$1,413

Extension Free Footage Justification
Current

Notes:

- 1 Based on 2024 average cost of residential mains
- 2 Based on 2024 average cost of residential services
- 3 Based on 2024 average of a small meter and installation
- 4 sum of lines 1+2+3 - see below
- 5 Prior year ending balance for net plant. \$0 for the year extension made
- 6 Average depreciation rate for distribution plant applied to investment for extension
- 7 Line 5 minus line 6
- 8 2 year average of line 7
- 9 annual tax depreciation rate
- 10 line 9 applied to investment for extension
- 11 line 6 minus line 10
- 12 cumulative amount of line 11
- 13 line 12 times tax rate of 28.74%
- 14 average amount of line 13
- 15 line 8 plus line 14
- 16 line 15 times pre-tax cost of capital

- 18 line 6
- 19 property tax rate (3.75%) times average net plant
- 20 line 16 + line 18 + line 19
- 21 non-gas revenue per customer @ 88.5 dt/customer
- 22 line 21 minus line 20
- 22a net present value of line 22 at 9.06% pre-tax cost of capital
- 22b cumulative impact of line 22a
- 23 line 4
- 24 line 21
- 25 line 19
- 26 income tax rate (28.74%) applied to non gas revenue less property taxes (41.37% x line 24 min
- 27 income tax rate 28.74%) applied to line 10
- 28 line 23 plus line 24 less line 25 less line 26 plus line 27
- 29 net present value of line 28 at 5.03%: after tax cost of capital
- 30 cumulative impact of line 29

Average cost/Foot of Residential Main installed
allowed footage under tariffed free footage allowance
total cost based on allowed footage

\$10.47 2024 Avg Main cost for Res Customer
100
\$1,047 A

Annual Residential Revenue Calculation:

Filed Use-Per-Customer	DTs	88.5
Average Delivery Charge	\$	0.28553 \$ 2.86
Annual Basic Charge	\$	9.50 \$ 114.00
Total Non-Gas Revenue		\$ 366.69

Average cost/Foot of Residential Service installed
allowed footage under tariffed free footage allowance

\$18.07 2024 Avg Service Cost for Res Customer
75

Extension Free Footage Justification
Current

us lines 25)

$$\begin{array}{l} 1 \\ 2 \\ 3 \\ =(1 \times 2) + 3 \end{array}$$

Customer Accounts Expense - CPE Response to CEO IR 006 Supp

	2022	2023	2024
Total Res Customer Count	838,278	848,909	859,065
FERC Acct 901-910 Res	56,834,498	45,863,586	55,567,159
Annual Cost Per Customer	67.79910483	54.02650461	64.68329987

Three year average cost per customer 62.1696364
Lowest Cost Year 2023 54.0265046

**State of Minnesota
Clean Energy Organization**

Utility Information Request

Docket Number: G-999/CI-21-565 - Evaluation of Changes to Natural Gas Utility Regulatory and Policy Structures
Requested From: CENTERPOINT ENERGY MINNESOTA GAS

Date of Request: 5/27/2025

Response Due: 6/6/2025

Analyst Requesting Information: Amelia Vohs

Type of Inquiry: Financial

If you feel your responses are trade secret or privileged, please indicate this on your response.

Request No. CEO 006-S	Complete the Following table detailing the total customer accounts and information expenses (i.e. FERC accounts 901-910) allocated to Residential Customers in the company's Minnesota service area over the last three years.		
	2022	2023	2024
Total Residential Customers			
Total			
Response:			
	2022	2023	2024
Total Residential customers	\$56,834,498	\$45,863,586	\$55,567,159
Total	\$95,277,276	\$80,355,857	\$98,189,352
Supplemented 6/12/2025:			
In discussions with the Clean Energy Organization after the Company submitted the initial response, it was determined that the request was meant to ask for total number of residential customers and associated expense allocated to residential. The Company apologizes for the confusion and provides an updated table below. Please note, customer counts do fluctuate throughout the year, so the figures provided below are December counts for each year.			

Response By: Seth DeMerritt
Title: Manager, Regulatory & Rates
Department: Regulatory Portfolio Management MN
Telephone: 612-321-4423

	2022	2023	2024
Total Residential customers	839,278	848,909	859,065
Total	\$56,834,498	\$45,863,586	\$55,567,159

Response By: Seth DeMerritt
 Title: Manager, Regulatory & Rates
 Department: Regulatory Portfolio Management MN
 Telephone: 612-321-4423