



414 Nicollet Mall  
Minneapolis, MN 55401

December 22, 2017

—Via Electronic Filing—

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

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

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits this letter to provide an update to the Company's 2017 Transmission, Distribution, and General Depreciation Study.

In our Petition filed July 31, 2017, the Company requested a 10-year average service life for FERC Account 390 (Structure and Improvements – Leasehold Improvements) with a 9.04 remaining life as of January 1, 2018. This yielded a 10.22% depreciation rate. The only assets in this account are the leasehold improvements for 401 Nicollet Mall.

The Company should have requested that these leasehold improvements be recovered over the term of the lease, which was 15 years as of May 2016. The remaining term of the lease as of January 1, 2018, will be 13.33 years. This yields a depreciation rate of 6.67%.

As a result of this error, our original filing showed a \$40,721 increase to depreciation in FERC 390 Structures & Improvements - Leasehold Improvements. Correcting the error aligns our proposed lease period with current rates because we correctly depreciated the leasehold improvements over the lease term in our 2015 Rate Case in Docket. No. E002/GR-15-826. As a result, our

corrected filing shows no change to depreciation (*i.e.*, the \$40,721 increase shown in our original filing is eliminated).

We apologize for this error in our original request and ask that the correction be made such that the final order reflects the correct recovery of this asset. We have provided a revised Schedule A in its entirety, as well as revised Schedule B and C for Common Utility.

We have electronically filed this document with the Minnesota Public Utilities Commission, and summaries have been served on the parties on the attached service lists. Please contact me at [lisa.h.perkett@xcelenergy.com](mailto:lisa.h.perkett@xcelenergy.com) or (612)330-6950 if you have any questions regarding this filing.

Sincerely,

/s/

LISA H. PERKETT  
PRINCIPAL FINANCIAL CONSULTANT

Enclosures  
c: Service List

FERC Account	Account Description	(Note)	Proposed				
			Average Service Life	Average Remaining Life	Curve	Net Salvage	Annual Rate (ARL)
			(a)	(b)	(c)	(d)	(e)
<b>Intangible</b>							
303	Computer Software - 5 year	(1)	5	2.14	(2)	0	22.81
<b>Transmission</b>							
352	Structures & Improvements		70	58.75	R5	-5	1.51
353	Station Equipment		56	44.63	R2	-15	2.07
354	Towers & Fixtures		75	42.73	R4	-35	1.85
355	Poles & Fixtures		62	55.94	R2	-50	2.43
356	Overhead Conductor & Devices		67	58.38	R1	-35	2.03
357	Underground Conduit		73	62.13	R4	0	1.38
358	Underground Conductor & Devices		50	39.20	R3	-5	2.12
<b>Distribution</b>							
361	Structures & Improvements		63	47.26	R2.5	-30	2.07
362	Station Equipment		53	37.99	R2	-25	2.37
364	Poles, Towers & Fixtures		47	34.83	R1	-120	4.69
365	Overhead Conductor & Devices		39	30.40	L0	-25	3.21
366	Underground Conduit		56	42.12	R3	-20	2.15
367	Underground Conductor & Devices		49	36.62	R1.5	-10	2.25
368	Line Transformers	(1)	32	18.27	(2)	-5	3.23
368	Line Capacitors	(1)	25	12.71	(2)	-7	4.20
369	Services - Overhead		42	24.76	R1.5	-85	4.43
369	Services - Underground		49	25.07	R4	-5	2.40
370	Meters	(1)	15	8.64	(2)	-5	6.90
373	Street Light & Signal Systems		29	22.19	L0	-40	4.84
<b>General</b>							
390	Structures & Improvements		55	36.29	R1.5	-20	2.27
390	Structures & Improvements - Leasehold Improvements		10	0.00	SQ	0	10.00
391	Office Furniture & Equipment	(1)	20	10.22	(2)	0	4.48
391	Network Equipment	(1)	6	4.00	(2)	0	15.78
392	Transportation Equipment - Automobiles	(1)	10	6.65	(2)	5	8.98
392	Transportation Equipment - Light Trucks	(1)	10	5.03	(2)	10	8.07
392	Transportation Equipment - Trailers	(1)	12	7.71	(2)	20	6.29
392	Transportation Equipment - Heavy Trucks	(1)	12	7.50	(2)	15	6.63
393	Stores Equipment	(1)	20	11.33	(2)	0	4.60
394	Tools, Shop & Garage Equipment	(1)	15	9.38	(2)	0	6.25
395	Laboratory Equipment	(1)	10	5.36	(2)	0	9.17
396	Power Operated Equipment	(1)	12	7.52	(2)	15	6.64
397	Communication Equipment	(1)	10	3.73	(2)	0	8.68
397	Communication Equipment - Two Way	(1)	10	9.08	(2)	0	9.89
397	Communication Equipment - EMS	(1)	15	7.39	(2)	0	5.92
397	Communication Equipment - AMR	(1)	15	12.66	(2)	0	6.53
398	Miscellaneous Equipment	(1)	15	4.06	(2)	0	4.74

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

(2): Vintage Group accounts do not have an Iowa Curve assigned.

FERC Account	Account Description	(Note)	Proposed				
			Average Service Life	Average Remaining Life	Curve	Net Salvage	Annual Rate (ARL)
			(a)	(b)	(c)	(d)	(e)
<b>Intangible</b>							
303	Computer Software - 5 year	(1)	5	2.58	(3)	0	19.71
303	Computer Software - 10 year	(1)	10	6.50	(3)	0	9.74
<b>Transmission</b>							
366	Structures & Improvements		65	42.90	R4	-5	1.15
367	Mains		75	60.44	R2.5	-15	1.31
369	Measure & Regulating Station Equipment		40	31.13	R1	-30	2.68
<b>Distribution</b>							
375	Structures & Improvements		50	45.78	R5	-5	2.06
376	Mains - Metallic		63	48.59	R2	-25	1.85
376	Mains - Plastic		54	40.84	R2.5	-20	2.05
378	Measure & Regulating Station Equipment - General		38	33.10	R0.5	-25	3.18
379	Measure & Regulating Station Equipment - City Gate		38	31.61	R0.5	-5	2.63
380	Services - Metallic		51	24.13	R3	-40	2.06
380	Services - Plastic		39	25.82	R2.5	-25	2.82
381	Meters	(1)	20	9.76	(3)	-5	4.32
381	Meters - Telemetry	(2)	8	0	(3)	0	12.50
383	House Regulators	(2)	20	0	(3)	-1	0.00
<b>General</b>							
390	Structures & Improvements		55	46.31	R1.5	-14	2.36
391	Office Furniture & Equipment	(1)	20	13.39	(3)	0	3.62
391	Network Equipment	(1)	6	3.50	(3)	0	9.58
392	Transportation Equipment - Automobiles	(1)	10	8.82	(3)	5	8.74
392	Transportation Equipment - Light Trucks	(1)	10	5.49	(3)	10	5.75
392	Transportation Equipment - Trailers	(1)	12	6.84	(3)	20	4.62
392	Transportation Equipment - Heavy Trucks	(1)	12	6.39	(3)	15	4.36
393	Stores Equipment	(1)	20	14.50	(3)	0	3.87
394	Tools, Shop & Garage Equipment	(1)	15	10.40	(3)	0	5.27
395	Laboratory Equipment	(4)	10	0.00	(3)	0	10.00
396	Power Operated Equipment	(1)	12	8.93	(3)	15	5.81
397	Communication Equipment	(1)	10	2.30	(3)	0	1.54
397	Communication Equipment - Two Way	(1)	10	9.17	(3)	0	9.46
397	Communication Equipment - AMR	(1)	15	11.02	(3)	0	5.23
397	Communication Equipment - EMS	(1)	15	10.62	(3)	0	5.03
398	Miscellaneous Equipment	(1)	15	5.09	(3)	0	3.15

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

(2): This account is fully depreciated as of 1/1/2017.

(3): Vintage Group accounts do not have an Iowa Curve assigned.

(4): As of 1/1/2017 there was zero plant balance in this FERC Account. It is included in proposed rates using the same factors as the electric segment for possible future use.

FERC Account	Account Description	(Note)	Proposed				
			Average Service Life	Average Remaining Life	Curve	Net Salvage	Annual Rate (ARL)
			(a)	(b)	(c)	(d)	(e)
<b>Intangible</b>							
303	Computer Software - 3 year	(1)	3	0.00	(2)	0	33.33
303	Computer Software - 5 year	(1)	5	2.70	(2)	0	21.47
303	Computer Software - 7 year	(1)	7	0.00	(2)	0	14.29
303	Computer Software - 10 year	(1)	10	6.14	(2)	0	10.54
303	Computer Software - 15 year	(1)	15	14.05	(2)	0	6.71
<b>General</b>							
390	Structures & Improvements		50	42.93	L0	-25	2.58
390	Structures & Improvements - Leasehold Improvements	(3)	15	13.33	SQ	0	6.67
391	Office Furniture & Equipment	(1)	20	10.44	(2)	0	4.68
391	Network Equipment	(1)	5	2.83	(2)	0	18.85
392	Transportation Equipment - Automobiles	(1)	10	6.55	(2)	5	9.12
392	Transportation Equipment - Light Trucks	(1)	10	3.81	(2)	10	8.80
392	Transportation Equipment - Trailers	(1)	12	4.20	(2)	20	5.73
392	Transportation Equipment - Heavy Trucks	(1)	12	4.17	(2)	15	6.27
393	Stores Equipment	(1)	20	16.67	(2)	0	4.92
394	Tools, Shop & Garage Equipment	(1)	15	9.87	(2)	0	6.41
395	Laboratory Equipment	(1)	10	0.00	(2)	0	10.00
396	Power Operated Equipment	(1)	12	6.74	(2)	15	6.67
397	Communication Equipment	(1)	10	2.43	(2)	0	7.66
397	Communication Equipment - Two Way	(1)	10	9.50	(2)	0	9.96
398	Miscellaneous Equipment	(1)	15	4.68	(2)	0	5.93

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

(2): Vintage Group accounts do not have an Iowa Curve assigned.

(3): Leasehold improvements for 401 Nicollet Mall are depreciated over the life of the lease.

Northern States Power Company  
Proposed Lives, Net Salvage Rates, and Depreciation Rates

Docket No. E,G002/D-17-581  
Letter  
Schedule B Revised - Page 1 of 1

Common Utility

FERC Account	Account Description	Note	As approved in Docket No. E,G002/D-12-858				Proposed					Proposed to Approved Comparison		
			Average Service Life	Curve	Net Salvage Rate	Depreciation Rate (ASL)	Average Service Life	Average Remaining Life	Curve	Net Salvage Rate	Depreciation Rate (ARL)	Average Service Life	Net Salvage Rate	Depreciation Annual Rate
			(a)	(b)	(c)	(d) = (100 - (c))/(a)	(e)	(f)	(g)	(h)	(i)	(j) = (e) - (a)	(k) = (h) - (c)	(l) = (i) - (d)
<b>Intangible</b>														
303	Computer Software - 3 year	(1)	3	(2)	0	33.33	3	0.00	(2)	0	33.33	0	0	0.00
303	Computer Software - 5 year	(1)	5	(2)	0	20.00	5	2.70	(2)	0	21.47	0	0	1.47
303	Computer Software - 7 year	(1)	7	(2)	0	14.29	7	0.00	(2)	0	14.29	0	0	0.00
303	Computer Software - 10 year	(1)	10	(2)	0	10.00	10	6.14	(2)	0	10.54	0	0	0.54
303	Computer Software - 15 year	(1) (3)	15	(2)	0	6.67	15	14.05	(2)	0	6.71	0	0	0.04
<b>General</b>														
390	Structures & Improvements		55	R1.5	-20	2.18	50	42.93	L0	-25	2.58	-5	-5	0.40
390	Structures & Improvements - Leasehold Improvements		15	SQ	0	6.67	15	13.33	SQ	0	6.67	0	0	0.00
391	Office Furniture & Equipment	(1)	20	(2)	0	5.00	20	10.44	(2)	0	4.68	0	0	-0.32
391	Network Equipment	(1)	4	(2)	0	25.00	5	2.83	(2)	0	18.85	1	0	-6.15
392	Transportation Equipment - Automobiles	(1)	10	(2)	0	10.00	10	6.55	(2)	5	9.12	0	5	-0.88
392	Transportation Equipment - Light Trucks	(1)	12	(2)	0	8.33	10	3.81	(2)	10	8.80	-2	10	0.47
392	Transportation Equipment - Trailers	(1)	15	(2)	0	6.67	12	4.20	(2)	20	5.73	-3	20	-0.94
392	Transportation Equipment - Heavy Trucks	(1)	14	(2)	0	7.14	12	4.17	(2)	15	6.27	-2	15	-0.87
393	Stores Equipment	(1)	20	(2)	0	5.00	20	16.67	(2)	0	4.92	0	0	-0.08
394	Tools, Shop & Garage Equipment	(1)	15	(2)	0	6.67	15	9.87	(2)	0	6.41	0	0	-0.26
395	Laboratory Equipment	(1)	10	(2)	0	10.00	10	0.00	(2)	0	10.00	0	0	0.00
396	Power Operated Equipment	(1)	12	(2)	0	8.33	12	6.74	(2)	15	6.67	0	15	-1.66
397	Communication Equipment	(1)	9	(2)	0	11.11	10	2.43	(2)	0	7.66	1	0	-3.45
397	Communication Equipment - Two Way	(1)	9	(2)	0	11.11	10	9.50	(2)	0	9.96	1	0	-1.15
398	Miscellaneous Equipment	(1)	15	(2)	0	6.67	15	4.68	(2)	0	5.93	0	0	-0.74

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

(2): Vintage Group accounts do not have an Iowa Curve assigned.

(3): This rate was approved in Docket E002-GR-13-868. It is included here for comparative purposes.

Northern States Power Company  
Comparison of Present to Proposed Depreciation

Docket No. E,G002/D-17-581  
Letter  
Schedule C Revised - Page 1 of 1

Common Utility

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

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

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

## CERTIFICATE OF SERVICE

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

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

xx electronic filing

**Docket No.        E,G002/D-17-581**

Dated this 22nd day of December 2017

/s/

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Lynnette Sweet  
Regulatory Administrator



First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Aafedt	daafedt@winthrop.com	Winthrop & Weinstine, P.A.	Suite 3500, 225 South Sixth Street  Minneapolis, MN 554024629	Electronic Service	No	OFF_SL_17-581_D-17-581
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	No	OFF_SL_17-581_D-17-581
Alison C	Archer	aarcher@misoenergy.org	MISO	2985 Ames Crossing Rd  Eagan, MN 55121	Electronic Service	No	OFF_SL_17-581_D-17-581
Ryan	Barlow	Ryan.Barlow@ag.state.mn.us	Office of the Attorney General-RUD	445 Minnesota Street Bremer Tower, Suite 1400 St. Paul, Minnesota 55101	Electronic Service	No	OFF_SL_17-581_D-17-581
James J.	Bertrand	james.bertrand@stinson.com	Stinson Leonard Street LLP	50 S 6th St Ste 2600  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-581_D-17-581
William A.	Blazar	bblazar@mnchamber.com	Minnesota Chamber Of Commerce	Suite 1500 400 Robert Street North St. Paul, MN 55101	Electronic Service	No	OFF_SL_17-581_D-17-581
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_17-581_D-17-581
Jeanne	Cochran	Jeanne.Cochran@state.mn.us	Office of Administrative Hearings	P.O. Box 64620  St. Paul, MN 55164-0620	Electronic Service	No	OFF_SL_17-581_D-17-581
John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd.  St. Louis, MO 63119-2044	Electronic Service	No	OFF_SL_17-581_D-17-581
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1800  St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_17-581_D-17-581

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Corey	Conover	corey.conover@minneapolismn.gov	Minneapolis City Attorney	350 S. Fifth Street City Hall, Room 210 Minneapolis, MN 554022453	Electronic Service	No	OFF_SL_17-581_D-17-581
George	Crocker	gwillc@nawo.org	North American Water Office	PO Box 174  Lake Elmo, MN 55042	Electronic Service	No	OFF_SL_17-581_D-17-581
Carl	Cronin	Regulatory.records@xcelenergy.com	Xcel Energy	414 Nicollet Mall FL 7  Minneapolis, MN 554011993	Electronic Service	No	OFF_SL_17-581_D-17-581
Joseph	Dammel	joseph.dammel@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_17-581_D-17-581
Ian	Dobson	Residential.Utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	Yes	OFF_SL_17-581_D-17-581
John	Farrell	jfarrell@ilsr.org	Institute for Local Self-Reliance	1313 5th St SE #303  Minneapolis, MN 55414	Electronic Service	No	OFF_SL_17-581_D-17-581
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_17-581_D-17-581
Stephen	Fogel	Stephen.E.Fogel@XcelEnergy.com	Xcel Energy Services, Inc.	816 Congress Ave, Suite 1650  Austin, TX 78701	Electronic Service	No	OFF_SL_17-581_D-17-581
Edward	Garvey	edward.garvey@AESLconsulting.com	AESL Consulting	32 Lawton St  Saint Paul, MN 55102-2617	Electronic Service	No	OFF_SL_17-581_D-17-581
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_17-581_D-17-581

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Kimberly	Hellwig	kimberly.hellwig@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_17-581_D-17-581
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