



414 Nicollet Mall
Minneapolis, MN 55401

July 31, 2017

—Via Electronic Filing—

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

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

Dear Mr. Wolf:

Enclosed for filing is the Petition of Northern States Power Company for approval of our 2017 Transmission, Distribution, and General Depreciation Study.

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 or (612)330-6950 if you have any questions regarding this filing.

Sincerely,

/s/

LISA H. PERKETT
PRINCIPAL FINANCIAL CONSULTANT

Enclosures
c: Service List

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Nancy Lange	Chair
Dan Lipschultz	Commissioner
Matthew Schuerger	Commissioner
Katie J. Sieben	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR CERTIFICATION OF ITS FIVE-YEAR
TRANSMISSION, DISTRIBUTION, AND
GENERAL DEPRECIATION STUDY

DOCKET NO. E,G002/D-17-___

PETITION

OVERVIEW

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Petition for certification of our 2017 Transmission, Distribution, and General Depreciation Study (Petition).

This filing is the five-year review of depreciation statistics for transmission, distribution, and general plant for the Company's electric, gas, and common utilities. The Study is based on long-standing capital asset accounting principles, Commission Orders, Minn. Stat. §§ 216B.10 and 216B.11, and Minn. R. 7825.0500 through 7825.0900 governing depreciation.

As a result of the comprehensive Depreciation Study (Study) performed by Alliance Consulting Group, we propose new depreciation lives and rates in this Petition to better reflect the expected useful lives of our assets as well as removal costs and expected salvage. Overall, depreciation lives are lengthening slightly and net salvage rates are becoming more negative due to increasing removal costs and decreasing gross salvage values. We also recommend a change from using an Average Service Life (ASL) depreciation method to an Average Remaining Life (ARL) method. This will allow an automatic true-up of differences created between the theoretical and actual reserves over the remaining lives of the assets, incremental to the adjustment made in previous rate proceedings.

The Petition incorporates the theoretical reserve surplus adjustments made in the Company’s 2012, 2013, and 2015 electric general rate cases.¹ The amortization of the theoretical surplus from those cases reduced depreciation expense and lowered the accumulated depreciation for regulatory reporting for the Minnesota retail jurisdiction by \$261.2 million for the years 2013 through 2016. Since the numbers presented in this Petition are shown at total Company level, the accumulated depreciation includes the total Company theoretical reserve surplus amount of \$311.3 million so that the current theoretical depreciation reserve analysis would not inadvertently adjust for this amount again in this Petition. This is discussed further below in Section V, subsection C.4. As used in this Petition, “present rates” include the depreciation rates approved by the Commission in the Company’s 2012 five-year depreciation petition.²

In the aggregate, these changes reduce the present depreciation expense by an estimated \$6,903,045 based on plant data as of January 1, 2017, as shown in Table 1 below. Common utility plant is allocated to the various utilities on the basis of customers, employee labor, or direct assignment based on actual use. In the event the Commission approves the depreciation expense change for the gas and electric utilities, the estimated electric utility decrease of \$116,945 will be reflected in the capital true-up that is part of the Company’s recently approved multi-year rate plan³ and the estimated gas utility decrease of \$6,786,100 will be addressed in a future rate proceeding. The split between electric and gas utility was derived using the allocators as used in the 2016 FERC Form 1 in place as of January 1, 2017; the reduction in depreciation costs allocated to each utility would be as follows:

Table 1: Depreciation Expense Impact

	Estimated Change to Depreciation prior to allocations	Common Utility allocations	Estimated Change to Depreciation after allocations
Electric Utility	\$ 3,683,630	\$ (3,800,575)	\$ (116,945)
Gas Utility	(6,588,601)	(197,499)	(6,786,100)
Common Utility	(3,998,074)	3,998,074	0
Total Estimated Impact	\$ (6,903,045)	\$ 0	\$ (6,903,045)

In this Petition, we request Commission approval of the following:

¹ Docket Nos. E002/GR-12-961, E002/GR-13-868, and E002/GR-15-826.

² Docket No. E,G002/D-12-858 (effective January 1, 2013).

³ Docket No. E002/GR-15-826, *Application of Northern States Power Company for Authority to Increase Rates for Electric Service in the State of Minnesota*, FINDINGS OF FACT, CONCLUSIONS, AND ORDER, (June 12, 2017), Ordering Pt. 3.

- The depreciation lives and rates in the 2017 Study;
- Implementation of the new depreciation lives and rates effective January 1, 2018; and
- A change from an Average Service Life (ASL) to an Average Remaining Life (ARL) depreciation method.

I. SUMMARY OF FILING

A one-paragraph summary is attached to this filing pursuant to Minn. R. 7829.1300, subp. 1.

II. SERVICE ON OTHER PARTIES

Pursuant to Minn. R. 7829.1300, subp. 2, the Company has served a copy of this filing on the Office of the Attorney General – Antitrust and Utilities Division. A summary of the filing has been served on all parties on the enclosed service list.

III. GENERAL FILING INFORMATION

Pursuant to Minn. R. 7829.1300, subp. 3, the Company provides the following information.

A. Name, Address, and Telephone Number of Utility

Northern States Power Company
414 Nicollet Mall
Minneapolis, MN 55401
(612) 330-5500

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

Ryan J. Long
Principal Attorney
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, MN 55401
(612) 215-4659

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

This Petition is being filed July 31, 2017. The Company requests the changes be effective January 1, 2018.

D. Statute Controlling Schedule for Processing the Filing

This request for approval of depreciation lives and rates is considered a miscellaneous filing under Minn. R. 7829.0100, subp. 11, since no determination of Xcel Energy’s general revenue requirement 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

Lisa H. Perkett
Principal Financial Consultant
Xcel Energy
414 Nicollet Mall, 401 - 3rd Floor
Minneapolis, MN 55401
(612) 330-6950

IV. MISCELLANEOUS INFORMATION

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

Ryan J. Long
Principal Attorney
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, MN 55401
Ryan.J.Long@xcelenergy.com

Carl Cronin
Regulatory Administrator
Xcel Energy
414 Nicollet Mall, 401 – 7th Floor
Minneapolis, MN 55401
Regulatory.records@xcelenergy.com

Any information requests in this proceeding should be submitted to Mr. Cronin at the Regulatory Records email address above.

V. REVIEW OF DEPRECIATION RATES

A. Background Information

This filing presents life, net salvage, and depreciation rate information for the electric and gas utilities’ transmission, distribution and general plant assets, along with the common utility general plant assets. The utilities and functional groups are further broken down by the 300-series FERC Accounts for depreciation purposes.

Depreciation is the system of accounting to distribute the cost of capital assets, less net salvage (which is gross salvage less removal cost and may be negative), over the estimated useful life of the unit in a systematic and rational manner. Depreciation is a process of allocation, not valuation. The depreciation method chosen varies depending on the type of asset and whether the asset is a homogeneous group of assets (like poles and conductor) versus an individual asset (such as a generating unit).

In the past, the Company used two basic depreciation methods: the remaining service life method for generation facilities; and the ASL method for transmission, distribution, and general property. This Petition proposes to replace the ASL method with an average life group, remaining-life depreciation system to calculate annual and accrued depreciation for transmission, distribution and general property.

The Company directed Alliance Consulting Group to perform a comprehensive Study for the transmission, distribution, and general assets for the electric, gas, and common utilities. The current depreciable lives and net salvage rates for these electric, gas, and common assets were reviewed. Their analysis included interviews with operating personnel responsible for purchase, maintenance, and utilization of the equipment. For this Study, the lives were adjusted if factors such as market forces, manufacturer expected life, technological obsolescence, business planning, known causes of retirement, and changes in expected future utilization affected the useful life of the asset.

B. Major Future Additions and Retirements

Minn. R. 7825.0700, subp. 2B states that each utility shall provide, with the Petition for certification, a list of major future additions or retirements to the plant accounts the utility believes may have a material impact on the current certification results. The Company does not anticipate at this time any major future addition or retirement in the electric, gas, or common utility plant accounts that would materially affect the depreciation rates recommended in this study. While there are large additions planned, the assets being installed should follow the lives established for the current assets, as the type and nature does not differ between the existing and the new assets.

The absence of clearly identifiable major future additions or retirements means ongoing future additions and retirements influence life and salvage estimates, but usually do not result in dramatic changes. Rather, these additions and retirements indicate gradual changes in the life characteristics of the equipment in the account. In those cases, where ongoing additions and retirements are believed to influence the life and salvage estimates, these effects have been discussed in the individual account analyses.

C. Summary of the Study

In the Study that serves as the foundation for this Petition (provided in Schedule D), Alliance Consulting Group first determined the appropriate present average service lives and net salvage rates for each asset group. Depending on the historical records for the different asset groups the analysis involved actuarial, semi-actuarial, and judgment methods. Then the depreciation rates were adjusted to true-up the difference between the accumulated actual reserves (accounting for the theoretical surplus amounts that adjusted these reserves in 2013-2016) and the theoretical reserves over the remaining lives of the assets. The present depreciation rates used for a comparison to the proposed depreciation rates are the rates the Commission approved in our prior five-year depreciation filing, Docket No. E,G002/D-12-858, consistent with Minn. Stat. 216B.11 and Minn. Rule 7825.0600.

As mentioned above, depreciation lives are lengthening slightly and net salvage rates are becoming more negative due to increasing removal costs and decreasing gross salvage except for transportation and power operated equipment due to discontinuing the like-kind exchange program. Many of the schedules directly attached to this Petition are also included in more detail as part of the Study, but were extracted and summarized for easier reference. Specifically:

- Schedule A shows, by FERC account, the proposed ASL, ARL, net salvage rate, Iowa curve (where applicable), and the resulting ARL depreciation rate.
- Schedule B compares the current approved lives (Docket E,G002/D-12-858) to the proposed lives and rates.
- Schedule C shows the comparison in expected depreciation expense from current to proposed rates.

For life and net salvage analysis, the Study used total Company results. After selecting life and net salvage parameters, those depreciation parameters were applied to the total Company plant and reserve balances based on Commission-approved depreciation rates for transmission and general plant. Plant located within the State of Minnesota and corresponding reserve balances based on Commission-approved depreciation rates were used for electric and gas distribution plant. All annual accrual rates were determined using the straight line, broad group, remaining life depreciation system.

For Minnesota *regulatory* purposes, the depreciation expense and the accumulated provision for depreciation are based solely on the depreciation rates approved by the Commission. For *financial* purposes, we must account for the impact of differences in our approved depreciation rates between the various retail jurisdictions. The Schedules to this filing show the reserve amounts applicable to the Minnesota jurisdiction, shown at a total Company level. 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.

1. *Net Changes in Depreciation*

The proposed depreciation rates, when compared to the present depreciation rates (as defined earlier) translate into an annual depreciation expense reduction of \$6,903,045, based on beginning 2017 plant levels. This reduction includes the impact of any actual to theoretical reserve differences, which are amortized over the ARL under the remaining life method proposed in this filing. A detailed comparison of present and proposed depreciation expense by utility, function, and FERC plant account is provided in Schedule C.

2. *Proposed Changes in Service Lives*

The Study provides detailed information on the proposed changes in lives and the justification for those changes. In summary, for electric transmission, distribution and general plant accounts, there are 37 accounts: 12 have increasing lives, 6 have decreasing lives, and 19 accounts were unchanged. The account where the proposed change in life caused the greatest change in the annual accrual is FERC Account 391 –Network Equipment. The life was lengthened two years for a proposed life of six years. The impact of this change is shown on Schedule C.

For gas transmission, distribution and general plant accounts, there are 31 accounts: 9 have increasing lives, 3 have decreasing lives, and 19 accounts were unchanged. The account where the proposed change in life caused the greatest change in the annual accrual is FERC Account 376 – Mains - Plastic. The life was lengthened 9 years for a proposed life of 54 years. The impact of this change is shown on Schedule C.

For common plant, there are 20 accounts, including 5 intangible accounts and 15 general plant accounts. Of these 20 accounts, 3 have increasing lives, 4 have decreasing lives, and 13 accounts were unchanged. The account where the proposed change in life caused the greatest change in the annual accrual is FERC Account 391 Network Equipment.

The life was lengthened one year for a proposed life of five years. The impact of this change is shown on Schedule C.

3. Proposed Changes in Net Salvage Rates

The Study provides detailed information on the proposed changes in net salvage rates and the justification for those changes. In summary, for electric transmission, distribution and general plant accounts, there is a trend toward higher net salvage, with 6 accounts increasing their net salvage (i.e., more positive), 13 accounts increasing their negative net salvage (i.e., more negative), and 18 accounts remaining unchanged. FERC Account 392 Transportation Equipment (all subaccounts) and FERC Account 396 – Power Operated Equipment (POE) saw an increase from zero net salvage to a range of positive 5-20 percent net salvage due to discontinuing the like-kind exchange program. These positive net salvages are offset by negative changes in various transmission and distribution accounts.

For the 31 gas transmission, distribution and general plant accounts, the proposed changes in salvage rates are more varied, with six accounts increasing their negative net salvage (i.e., more negative), seven accounts decreasing their net salvage (i.e., less negative or more positive), and 18 accounts remaining unchanged. Positive net salvage is proposed for the transportation and POE accounts similar to electric accounts above. Distribution accounts had the largest increases (i.e., more negative) to their net salvages.

For the 20 common general plant accounts, 5 accounts increased their net salvage (i.e., more positive), 1 account increasing their negative net salvage (i.e., more negative), and 14 accounts remaining unchanged. FERC Account 390 Structures & Improvements moved from negative 20 percent to negative 25 percent. The remaining common plant accounts reflect the same changes in net salvage used for gas and electric plant.

4. Theoretical Reserve Analysis

A comparison of actual reserve to theoretical reserve is a gauge the Company and Commission use to review whether the accumulated depreciation is reasonable given all that has occurred in the past and all that is expected to occur in the future. Actual reserves are based on historical rates and lives, whereas the theoretical reserve is based on the current assumptions applied as if they had been in place from the beginning of an asset's useful life. Where the actual reserve is greater than the theoretical reserve, this is often called a "surplus" in reserve. A "deficit" in reserve is the opposite where the theoretical reserve is greater than the actual reserve. While a difference in the reserve amounts does not, by itself, imply an issue that needs correcting, the use of the remaining life depreciation rate will incorporate any current differences. A future

change – such as an increase in removal or negative salvage costs – could cause the difference between the actual and theoretical reserves to narrow in the future, or even go negative. Regardless of whether an account had a surplus or deficit, only 100% of the original cost plus net salvage can be depreciated.

Before each plant account was evaluated for its theoretical reserve position, the amount that was amortized for the overall theoretical surplus from previous rate filings for the electric and common utilities was incorporated into the depreciation reserve. As stated earlier, the Petition incorporates the theoretical reserve surplus adjustments made in the Company's 2012, 2013, and 2015 electric general rate cases. The amortization of the theoretical surplus from those cases reduced the accumulated depreciation for regulatory reporting for the Minnesota retail jurisdiction by \$261.2 million for the years 2013 through 2016. Since the numbers presented in this Petition are shown at total Company level, the accumulated depreciation was adjusted for the total Company theoretical reserve surplus amount of \$311.3 million so that the current theoretical depreciation reserve analysis would not inadvertently adjust for this amount again in this Petition. The amortization of the prior theoretical reserve surplus is maintained in a regulatory asset account based on FERC accounting. If this amount is not included with the depreciation reserve, the calculation of theoretical reserve surplus or deficit would include an amount that was previously dealt with by the Commission in previous rate proceedings. Schedule I shows the Minnesota jurisdiction depreciation reserve at total Company after the regulatory asset for the prior theoretical reserve surplus has been incorporated to arrive at the proper starting point for the accumulated reserve for regulatory purposes. To assist with the representation of accumulated depreciation in various schedules, Schedule K shows the linkage between the schedules.

After completing the reserve reallocation (as discussed in Subsection C.5 below), the theoretical reserve was re-evaluated. Each plant account was evaluated and is in either a surplus or deficit position, with the overall position being a surplus. Any new surplus or deficit by account is effectively amortized over the ARL for each account through the proposed remaining life depreciation rate. The current difference between the actual and theoretical reserve is approximately \$65 million across the utilities (electric, gas, and common). This surplus represents less than 1% of the \$9.1 billion plant balance at January 1, 2017.

The following table shows the estimated reserve difference by utility:

Table 2

	Theoretical to Actual Reserve Surplus (Deficit)
Electric Utility	\$ (20,569,866)
Gas Utility	92,462,381
Common Utility	(6,410,675)
Total Estimated Impact	\$ 65,481,840

Through the use of ARL depreciation rates, the future depreciation expense is adjusted to flow those surpluses or deficits back over the remaining lives of the asset groups. The ARL depreciation rates ensure that the assets are fully recovered at the end of their estimated ASL, after adjusting for net salvage assumptions, but not earlier or later than this ASL as may be the case when strictly using an ASL depreciation rate. This five-year depreciation certification filing is proposing a switch from an ASL depreciation rate to an ARL depreciation rate for the electric, gas, and common utility assets. While there are many ways to deal with this statistical difference between actual reserve and theoretical reserve (and many filings in the past prior to the 2012 depreciation petition provided the information without any implications to the overall depreciation rate), the Company believes that the best course of action to deal with future theoretical reserve differences should be through the ARL depreciation rates.

The Company recommends that this surplus be spread over the ARL of the account through the use of the proposed remaining life depreciation rates. The difference between an ASL depreciation rate and an ARL depreciation rate is the systematic allocation of the actual to theoretical reserve difference over the ARL of the asset. A surplus lowers the ASL depreciation rate and a deficit increases the ASL depreciation rate. To demonstrate the effect of switching from an ASL depreciation rate to an ARL depreciation rate (where both were based on the proposed changes in life and net salvage rates), the difference in annual depreciation expense is an increase of \$1.3 million for electric utility, a decrease of \$4.3 million for gas utility, an increase of \$0.5 million for common utility. These differences are shown in Schedule J.

5. *Reallocation of Reserves within Functional Class*

In addition to the inclusion of the amortization of reserve differences over the remaining life factored into the change from an ASL rate to an ARL rate, the Company recommends a reallocation of the depreciation reserve within each functional class. Based on the theoretical reserve by FERC account within a functional class, the Company directed the Alliance Consulting Group to reallocate the actual reserve total for each functional class. The reallocation does not change the

overall actual to theoretical reserve difference for a functional class; it just redistributes it more equitably among the FERC accounts within a functional class. A reallocation rebalances the actual reserve where one account is in surplus and another is in deficit. The reserve reallocation is determined by calculating a factor by dividing the actual reserve as of January 1, 2017 for a functional class by the total theoretical reserve for that functional class. This factor was then applied to theoretical reserve by FERC account to realign the actual reserve within the functional class. The proposed reallocation of the actual reserve is shown in Schedule H.

D. Attached Schedules

The following schedules have been included for satisfaction of filing requirements and for additional support to the recommended changes; Schedules E, F, and G have been included in compliance with Minn. R. 7825.0700:

Schedule	
A	Proposed Depreciation Lives, and Rates
B	Comparison of Present and Proposed Depreciation Lives and Rates
C	Comparison of Present and Proposed Depreciation Expense
D	Depreciation Study by Alliance Consulting Group
E	Plant In-service
F	Accumulated Depreciation
G	Annual Depreciation Accrual Determination
H	Reserve Reallocation
I	Theoretical Reserve Adjustment from Prior Rate Proceedings
J	Comparison of Proposed ARL to ASL
K	Accumulated Depreciation Linkage between Schedules

E. Proposal for Future ARL Filings

This filing is being submitted under Minn. R. 7825.0700, which requires the Company to file a petition for depreciation certification every five years. Historically, the Commission's five-year depreciation certification order would be effective as of January 1 immediately following the certification of the petition. For example, the depreciation rates certified in the Company's 2012 five-year depreciation petition (filed in July 2012) were made effective January 1, 2013. Similarly, the Company is proposing that the revised depreciation rates and net salvage rates and the change to an ARL method be effective January 1, 2018.

In contrast, pursuant to Minn. R. 7825.0600, the Company submits an annual remaining lives filing (usually in February to be effective the prior January 1). The

purpose of these annual reviews is to reflect any changes in remaining lives that occur between the five-year studies.

By changing to an ARL method for transmission, distribution, and general plant for electric, gas, and common utilities, the Company anticipates the need for a separate annual remaining lives petition to adjust as necessary the ARL rates for these non-production assets. The Company proposes that these studies be submitted annually on approximately July 31 (with the first filing being made on July 31, 2018 with rates effective January 1, 2019). The Company would continue to file a comprehensive depreciation certification study every five years, as required by Minn. R. 7825.0700. For example, the next five-year study would be filed by July 31, 2022.

The Company believes this proposed process would be consistent with the Commission's requirements for five-year certification petitions and annual remaining lives petitions.

VI. EFFECT OF THE CHANGE IN RATES

Approval of this Petition will have no effect on Xcel Energy's 2017 revenue, since the changes are proposed to be effective January 1, 2018. The net impact on annual depreciation expense for the new proposed rates in 2018 will be an approximate decrease in depreciation expense of \$6.9 million. However, the electric utility change after common allocation is the estimated amount that will be reflected in the capital true-up. To the extent that the Commission approves the decrease for the gas utility, the Company will work with parties on how to address this decrease in future rate proceedings.

CONCLUSION

The Petition proposes changes in the average service lives and net salvage rates that better reflect actual operating expectations and environmental requirements. The Petition also requests to incorporate use of the ARL methodology, allowing an automatic true-up of differences between the theoretical and actual reserve margins over the remaining lives of the assets. Each of these changes is reasonable and consistent with the public interest. The Company requests the effective date for this change to be January 1, 2018.

Dated: July 31, 2017

Northern States Power Company

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Nancy Lange	Chair
Dan Lipschultz	Commissioner
Matthew Schuerger	Commissioner
Katie J. Sieben	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR CERTIFICATION OF ITS FIVE-YEAR
TRANSMISSION, DISTRIBUTION, AND
GENERAL DEPRECIATION STUDY

DOCKET NO. E,G002/D-17-___

PETITION

SUMMARY OF FILING

Please take notice that on July 31, 2017, Northern States Power Company, doing business as Xcel Energy, filed with the Minnesota Public Utilities Commission a Petition requesting approval of its proposed changes to depreciation lives and rates for Transmission, Distribution, and General Plant. The proposed changes include life extensions and reductions as well as higher removal costs and higher salvage for several assets. The Petition also requests a change from the use of an average service life methodology to an average remaining life methodology, with amortization of depreciation reserves. In the aggregate, these changes reduce the Company's present depreciation costs by approximately \$6.9 million. The changes are proposed to be effective January 1, 2018.

FERC Account	Account Description	(Note)	Proposed				
			Average Service Life	Average Remaining Life	Curve	Net Salvage	Annual Rate (ARL)
			(a)	(b)	(c)	(d)	(e)
Intangible							
303	Computer Software - 5 year	(1)	5	2.14	(2)	0	22.81
Transmission							
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
Distribution							
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
General							
390	Structures & Improvements		55	36.29	R1.5	-20	2.27
390	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)
Intangible							
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
Transmission							
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
Distribution							
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
General							
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)
Intangible							
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
General							
390	Structures & Improvements		50	42.93	L0	-25	2.58
390	Structures & Improvements - Leased		10	9.04	SQ	0	10.22
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.

Electric 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)
Intangible														
303	Computer Software - 5 year	(1)	5	(2)	0	20.00	5	2.14	(2)	0	22.81	0	0	2.81
Transmission														
352	Structures & Improvements		68	R5	0	1.47	70	58.75	R5	-5	1.51	2	-5	0.04
353	Station Equipment		56	R2	-10	1.96	56	44.63	R2	-15	2.07	0	-5	0.11
354	Towers & Fixtures		70	R4	-35	1.93	75	42.73	R4	-35	1.85	5	0	-0.08
355	Poles & Fixtures		62	R2	-35	2.18	62	55.94	R2	-50	2.43	0	-15	0.25
356	Overhead Conductor & Devices		63	R1	-30	2.06	67	58.38	R1	-35	2.03	4	-5	-0.03
357	Underground Conduit		73	R4	0	1.37	73	62.13	R4	0	1.38	0	0	0.01
358	Underground Conductor & Devices		55	R2	0	1.82	50	39.20	R3	-5	2.12	-5	-5	0.30
Distribution - Minnesota Only														
361	Structures & Improvements		60	R3	-30	2.17	63	47.26	R2.5	-30	2.07	3	0	-0.10
362	Station Equipment		55	R1.5	-20	2.18	53	37.99	R2	-25	2.37	-2	-5	0.19
364	Poles, Towers & Fixtures		44	R1	-100	4.55	47	34.83	R1	-120	4.69	3	-20	0.14
365	Overhead Conductor & Devices		39	L0	-20	3.08	39	30.40	L0	-25	3.21	0	-5	0.13
366	Underground Conduit		52	R3	-10	2.12	56	42.12	R3	-20	2.15	4	-10	0.03
367	Underground Conductor & Devices		45	R2.5	0	2.22	49	36.62	R1.5	-10	2.25	4	-10	0.03
368	Line Transformers	(1)	32	(2)	-5	3.28	32	18.27	(2)	-5	3.23	0	0	-0.05
368	Line Capacitors	(1)	25	(2)	-10	4.40	25	12.71	(2)	-7	4.20	0	3	-0.20
369	Services - Overhead		40	R1.5	-70	4.25	42	24.76	R1.5	-85	4.43	2	-15	0.18
369	Services - Underground		41	R4	-5	2.56	49	25.07	R4	-5	2.40	8	0	-0.16
370	Meters	(1)	15	(2)	0	6.67	15	8.64	(2)	-5	6.90	0	-5	0.23
373	Street Light & Signal Systems		29	L0	-35	4.66	29	22.19	L0	-40	4.84	0	-5	0.18

Electric 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)
General														
390	Structures & Improvements		57	R1.5	-20	2.11	55	36.29	R1.5	-20	2.27	-2	0	0.16
390	Structures & Improvements - Leasehold Improvements		10	SQ	0	10.00	10	0.00	SQ	0	10.00	0	0	0.00
391	Office Furniture & Equipment	(1)	20	(2)	0	5.00	20	10.22	(2)	0	4.48	0	0	-0.52
391	Network Equipment	(1)	4	(2)	0	25.00	6	4.00	(2)	0	15.78	2	0	-9.22
392	Transportation Equipment - Automobiles	(1)	10	(2)	0	10.00	10	6.65	(2)	5	8.98	0	5	-1.02
392	Transportation Equipment - Light Trucks	(1)	12	(2)	0	8.33	10	5.03	(2)	10	8.07	-2	10	-0.26
392	Transportation Equipment - Trailers	(1)	15	(2)	0	6.67	12	7.71	(2)	20	6.29	-3	20	-0.38
392	Transportation Equipment - Heavy Trucks	(1)	14	(2)	0	7.14	12	7.50	(2)	15	6.63	-2	15	-0.51
393	Stores Equipment	(1)	20	(2)	0	5.00	20	11.33	(2)	0	4.60	0	0	-0.40
394	Tools, Shop & Garage Equipment	(1)	15	(2)	0	6.67	15	9.38	(2)	0	6.25	0	0	-0.42
395	Laboratory Equipment	(1)	10	(2)	0	10.00	10	5.36	(2)	0	9.17	0	0	-0.83
396	Power Operated Equipment	(1)	12	(2)	0	8.33	12	7.52	(2)	15	6.64	0	15	-1.69
397	Communication Equipment	(1)	9	(2)	0	11.11	10	3.73	(2)	0	8.68	1	0	-2.43
397	Communication Equipment - Two Way	(1)	9	(2)	0	11.11	10	9.08	(2)	0	9.89	1	0	-1.22
397	Communication Equipment - EMS	(1)	15	(2)	0	6.67	15	7.39	(2)	0	5.92	0	0	-0.75
397	Communication Equipment - AMR	(1)	15	(2)	0	6.67	15	12.66	(2)	0	6.53	0	0	-0.14
398	Miscellaneous Equipment	(1)	15	(2)	0	6.67	15	4.06	(2)	0	4.74	0	0	-1.93

(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 and software accounts do not have an Iowa Curve assigned.

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

Docket No. E,G002/D-17-____
Petition
Schedule B - Page 3 of 5

Gas 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)
Intangible														
303	Computer Software - 5 year	(1)	5	(3)	0	20	5	2.58	(3)	0	19.71	0	0	-0.29
303	Computer Software - 10 year	(1) (5)	10	(3)	0	10	10	6.50	(3)	0	9.74	0	0	-0.26
Transmission														
366	Structures & Improvements		52	R3	-5	2.02	65	42.90	R4	-5	1.15	13	0	-0.87
367	Mains		75	R2.5	-15	1.53	75	60.44	R2.5	-15	1.31	0	0	-0.22
369	Measure & Regulating Station Equipment		33	R1.5	-30	3.94	40	31.13	R1	-30	2.68	7	0	-1.26
Distribution - Minnesota Only														
375	Structures & Improvements		41	R5	0	2.44	50	45.78	R5	-5	2.06	9	-5	-0.38
376	Mains - Metallic		51	R1.5	-20	2.35	63	48.59	R2	-25	1.85	12	-5	-0.50
376	Mains - Plastic		45	R2.5	-15	2.56	54	40.84	R2.5	-20	2.05	9	-5	-0.51
378	Measure & Regulating Station Equipment - General		38	R0.5	-25	3.29	38	33.10	R0.5	-25	3.18	0	0	-0.11
379	Measure & Regulating Station Equipment - City Gate		38	R0.5	-2	2.68	38	31.61	R0.5	-5	2.63	0	-3	-0.05
380	Services - Metallic		40	S3	-40	3.50	51	24.13	R3	-40	2.06	11	0	-1.44
380	Services - Plastic		39	R2.5	-30	3.33	39	25.82	R2.5	-25	2.82	0	5	-0.51
381	Meters	(1)	20	(3)	-3	5.15	20	9.76	(3)	-5	4.32	0	-2	-0.83
381	Meters - Telemetry	(2)	8	(3)	0	12.50	8	0.00	(3)	0	12.50	0	0	0.00
383	House Regulators	(2)	20	(3)	0	5.00	20	0.00	(3)	-1	0.00	0	-1	-5.00

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

Docket No. E,G002/D-17-____
Petition
Schedule B - Page 4 of 5

Gas 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)
General														
390	Structures & Improvements		55	R1.5	-20	2.18	55	46.31	R1.5	-14	2.36	0	6	0.18
391	Office Furniture & Equipment	(1)	20	(3)	0	5.00	20	13.39	(3)	0	3.62	0	0	-1.38
391	Network Equipment	(1)	4	(3)	0	25.00	6	3.50	(3)	0	9.58	2	0	-15.42
392	Transportation Equipment - Automobiles	(1)	10	(3)	0	10.00	10	8.82	(3)	5	8.74	0	5	-1.26
392	Transportation Equipment - Light Trucks	(1)	12	(3)	0	8.33	10	5.49	(3)	10	5.75	-2	10	-2.58
392	Transportation Equipment - Trailers	(1)	15	(3)	0	6.67	12	6.84	(3)	20	4.62	-3	20	-2.05
392	Transportation Equipment - Heavy Trucks	(1)	14	(3)	0	7.14	12	6.39	(3)	15	4.36	-2	15	-2.78
393	Stores Equipment	(1)	20	(3)	0	5.00	20	14.50	(3)	0	3.87	0	0	-1.13
394	Tools, Shop & Garage Equipment	(1)	15	(3)	0	6.67	15	10.40	(3)	0	5.27	0	0	-1.40
395	Laboratory Equipment	(4)	10	(3)	0	10.00	10	0.00	(3)	0	10.00	0	0	0.00
396	Power Operated Equipment	(1)	12	(3)	0	8.33	12	8.93	(3)	15	5.81	0	15	-2.52
397	Communication Equipment	(1)	9	(3)	0	11.11	10	2.30	(3)	0	1.54	1	0	-9.57
397	Communication Equipment - Two Way	(1)	9	(3)	0	11.11	10	9.17	(3)	0	9.46	1	0	-1.65
397	Communication Equipment - AMR	(1)	15	(3)	0	6.67	15	11.02	(3)	0	5.23	0	0	-1.44
397	Communication Equipment - EMS	(1)	15	(3)	0	6.67	15	10.62	(3)	0	5.03	0	0	-1.64
398	Miscellaneous Equipment	(1)	15	(3)	0	6.67	15	5.09	(3)	0	3.15	0	0	-3.52

(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.
(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.
(5): This rate is being proposed in this docket. It is included here for comparative purposes.

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

Docket No. E,G002/D-17-____
Petition
Schedule B - Page 5 of 5

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)
Intangible														
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
General														
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		10	SQ	0	10.00	10	9.04	SQ	0	10.22	0	0	0.22
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-___

Petition

Schedule C - Page 1 of 6

Summary

Utility/ Functional Class	Adjusted Plant Balance 1/1/2017	Present Annual Accrual	Proposed Annual Accrual	Proposed less Present Change
Electric Utility				
Intangible	87,361,385	17,472,277	19,927,132	2,454,855
Transmission	3,323,048,309	67,888,314	72,362,322	4,474,008
Distribution - Minnesota Only	3,306,415,677	94,456,990	96,661,923	2,204,933
General	474,187,703	36,997,657	31,547,491	(5,450,166)
Total Electric Utility	7,191,013,074	216,815,238	220,498,868	3,683,630
Gas Utility				
Intangible	4,428,301	862,233	849,461	(12,772)
Transmission	80,539,128	1,568,080	1,239,818	(328,262)
Distribution - Minnesota Only	931,873,822	28,082,865	23,085,625	(4,997,240)
General	47,511,548	3,491,043	2,240,716	(1,250,327)
Total Gas Utility	1,064,352,800	34,004,220	27,415,620	(6,588,601)
Common Utility				
Intangible	181,429,222	27,132,305	28,834,140	1,701,835
General	310,822,735	32,689,434	26,989,525	(5,699,909)
Total Common Utility	492,251,957	59,821,738	55,823,664	(3,998,074)
Total All Utilities	8,747,617,830	310,641,197	303,738,152	(6,903,045)

Northern States Power Company
Comparison of Present to Proposed Depreciation

Docket No. E,G002/D-17-____
Petition
Schedule C - Page 2 of 6

Electric Utility

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

Northern States Power Company
Comparison of Present to Proposed Depreciation

Docket No. E,G002/D-17-____
Petition
Schedule C - Page 3 of 6

Electric Utility

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

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

Northern States Power Company
Comparison of Present to Proposed Depreciation

Docket No. E,G002/D-17-____
Petition
Schedule C - Page 4 of 6

Gas Utility

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

Northern States Power Company
Comparison of Present to Proposed Depreciation

Docket No. E,G002/D-17-____
Petition
Schedule C - Page 5 of 6

Gas Utility

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

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

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

Northern States Power Company
Comparison of Present to Proposed Depreciation

Docket No. E,G002/D-17-____
Petition
Schedule C - Page 6 of 6

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		10.00	1,850,945	10.22	1,891,666	40,721
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			32,689,434		26,989,525	(5,699,909)
Total Common Utility		694,491,303	(202,239,346)	492,251,957			59,821,738		55,823,664	(3,998,074)

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

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

NORTHERN STATES POWER COMPANY
A MINNESOTA CORPORATION
TRANSMISSION, DISTRIBUTION AND GENERAL
ELECTRIC, GAS AND COMMON
DEPRECIATION RATE STUDY
July 2017



**NORTHERN STATES POWER COMPANY
A MINNESOTA CORPORATION
TRANSMISSION, DISTRIBUTION AND GENERAL
ELECTRIC, GAS AND COMMON
DEPRECIATION RATE STUDY
EXECUTIVE SUMMARY**

Northern States Power Company, a Minnesota corporation (“NSP” or “Company”), engaged Alliance Consulting Group to conduct a depreciation study of the Company’s Electric, Gas, and Common transmission, distribution, and general utility plant depreciable assets as of January 1, 2017. This analysis recommends a number of changes in the lives of various types of assets, by account number under the FERC Uniform System of Accounts. The changes in lives discussed in this Executive Summary are discussed in more detail in the study.

For Electric Transmission, Distribution and General Plant depreciable accounts, the lives for many of the accounts increased. There are 18 accounts, nine that have increasing lives, three that have decreasing lives, and the lives of the other six accounts were unchanged. The account with the greatest change in life is account 354 Transmission Towers and Fixtures which moved 5 years longer in life. There is also a trend toward higher negative net salvage with 12 accounts increasing (i.e. more negative) their negative net salvage and the remaining six accounts remaining unchanged. The account with the largest increase in negative net salvage is Account 364 Distribution Poles, where the net salvage moved from negative 100 percent to a negative 120 percent, which equates to a change of 20 percent.

For Electric Amortized Plant, there are 20 accounts including one intangible account, 15 general plant accounts, and four distribution accounts. Most amortization periods are remaining the same, with amortization lives increasing for Account 391 Network Equipment, Account 397 General Communication Equipment, and Account 397 General Two Way and decreasing lives for Accounts 392

Transportation Equipment for Light Trucks, Trailers, and Heavy Trucks. Net salvage increased (became more negative) for three accounts: Account 368 Distribution Line Capacitors, Account 370.1 Distribution Meters-Old and Account 370 Distribution Meters. Net salvage became positive in Accounts 392 (all subaccounts) and 396. The largest change was in Account 392 General Trailers changing from zero percent to positive 20 percent for net salvage.

For Gas Transmission, Distribution and General Plant depreciable accounts, there are 11 accounts including six that have increasing lives and five accounts that were unchanged. The accounts with the greatest change in life were Account 366 Transmission Structures and Improvements and Account 376 Distribution Mains-Metallic which moved 13 and 12 years longer in life respectively. There are changes in net salvage with four accounts increasing (i.e. more negative) their negative net salvage, two accounts decreasing (i.e. less negative) their negative net salvage, and the remaining five accounts remaining unchanged. The accounts with the greatest change in net salvage were Account 375 Distribution Structures and Improvements, Account 376 Distribution Mains-Metallic, and Account 376 Distribution Mains-Plastic that all increased by five percent.

For Gas Amortized Plant, there are 19 accounts including two intangible accounts, 14 general plant accounts, and three distribution accounts. Most amortization periods remain the same, and amortization periods increase for Account 391 General Network Equipment, Account 397 General Communication Equipment, and Account 397 General Two Way and decreasing lives for Accounts 392 Transportation Equipment for Light Trucks, Trailers, and Heavy Trucks. Net salvage increased (more negative) for two accounts: Account 381 Distribution Meters and Account 383 Distribution House Regulators. Net salvage became positive in Accounts 392 (all subaccounts) and 396. The largest change was in Account 392 General Trailers changing from zero percent to positive 20 percent for net salvage.

For Common Plant, there are 20 accounts including two depreciable accounts and 18 amortized accounts of which there are five intangible accounts and 13

general plant accounts. The life for Account 390 Structures and Improvements became shorter, and many amortization periods remain the same. Amortization periods increased for Account 391 General Network Equipment, Account 397 General Communication Equipment, and Account 397 General Two Way and decreased for Accounts 392 Transportation Equipment for Light Trucks, Trailers, and Heavy Trucks. Net salvage became positive in Accounts 392 (all subaccounts) and Account 396 Power Operated Equipment. The largest change was in Account 392 Transportation Equipment for Trailers changing from zero percent to positive 20 percent for net salvage. Amortization rates were updated to reflect any imbalance between book and theoretical reserves.

For life and net salvage analysis, the study used total Company results. After selecting life and net salvage parameters, those depreciation parameters were applied to the total Company plant using the Minnesota approved depreciation rates to provide the reserve balances for transmission and general plant. Plant balances for Minnesota state-specific assets and their reserve balances using the Minnesota approved depreciation rates were used for Electric and Gas Distribution plant.

All annual accrual rates were determined using the straight line, broad group, remaining life depreciation system. Depreciation and amortization rates reflect any imbalance between actual and theoretical reserves. Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of each depreciable group.

Given the many changes in life and net salvage in this study, this study recommends a reallocation of book reserve by plant account within each function. This reallocation does not change the total reserve within each function. Rather, reallocating the reserve within a function realigns the depreciation reserve balances within each function using the proposed life and net salvage parameters.

This study recommends an overall decrease of approximately \$7.4 million in annual depreciation expense compared to the depreciation rates currently in effect after implementing the Minnesota Public Utilities Commission order in Docket No.

E,G002/D-12-858. This consists of an increase of \$3.7 million in annual depreciation expense for Electric facilities, a decrease of \$7.1 million in annual depreciation expense for Gas facilities compared to the depreciation rates currently in effect, and a decrease of approximately \$4.0 million for Common plant in annual depreciation expense. The overall decrease in depreciation expense is driven by changes in life and net salvage as well as treatment of any book and theoretical reserve imbalance. Appendix B demonstrates the change in depreciation expense for the various accounts. If approved by the Commission, the changes recommended in the study would be used by the Company effective January 1, 2018.

NORTHERN STATES POWER COMPANY
A MINNESOTA CORPORATION
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT
ELECTRIC, GAS AND COMMON
DEPRECIATION RATE STUDY
July 2017
Table of Contents

Purpose	7
Study Results	8
General Discussion	10
Definition.....	10
Basis of Depreciation Estimates	10
Survivor Curves	11
Actuarial Analysis	13
Judgment.....	16
Theoretical Depreciation Reserve	19
Depreciation Study Process	21
Depreciation Rate Calculation	24
Remaining Life Calculation	24
Life Analysis	26
Salvage Analysis	68
APPENDIX A Depreciation Rate Calculations	89
APPENDIX B Depreciation Expense Comparison	98
APPENDIX C Depreciation Parameter Comparison	105
APPENDIX D Comparison of Book and Theoretical Depreciation Reserve.....	112
APPENDIX E Net Salvage Analysis	119

PURPOSE

The purpose of this study is to develop depreciation rates for the period beginning January 1, 2018 for the depreciable property as recorded on the books of Northern States Power Company, a Minnesota corporation (“NSP” or “Company”), at January 1, 2017. The account based depreciation rates were designed to recover the total remaining undepreciated investment, adjusted for net salvage, over the remaining life of NSP’s property on a straight-line basis. Non-depreciable property and production plant were excluded from this study.

STUDY RESULTS

Overall depreciation rates for all NSP depreciable property are shown in Appendix A. These rates translate into an annual depreciation accrual of \$303.7 million based on NSP depreciable investment at January 1, 2017. The annual equivalent depreciation expense calculated by the same method using the approved rates was \$310.6 million. These proposed rates translate into an annual depreciation accrual for Electric of \$220.5 million, Gas of \$27.4 million, and Common of \$55.8 million. Appendix A demonstrates the development of the annual depreciation rates and accruals by account. Appendix B presents a comparison of approved rates versus proposed rates by account. Appendix C presents a summary of mortality and net salvage estimates by account. Appendix D presents a comparison between theoretical and book accumulated depreciation reserves for each account. Appendix E presents the net salvage analysis for all accounts. The overall decrease in depreciation expense is driven by changes in life and net salvage as well as treatment of any book and theoretical reserve imbalance. Shown below is a summary of the results for each group and function:

Type of Plant (in millions)	Accrual at Existing Rates	Accrual at Proposed Rates	Difference
Electric Transmission Depreciable	\$67.9	\$72.4	\$4.5
Electric Distribution Depreciable	\$77.9	\$80.2	\$2.3
Electric General Depreciable	\$1.4	\$1.5	\$0.1
Electric Distribution Amortized	\$16.5	\$16.4	(\$0.1)
Electric General & Intangible Amortized	\$53.1	\$50.0	(\$3.1)
Gas Transmission	\$1.6	\$1.2	(\$0.4)
Gas Distribution Depreciated	\$23.3	\$19.1	(\$4.2)
Gas Distribution Amortized	\$4.8	\$4.0	(\$0.8)
Gas General Depreciated	\$0.03	\$0.04	(\$0.0)
Gas General & Intangible Amortized	\$4.3	\$3.1	(\$1.2)
Common Depreciated	\$5.2	\$5.8	\$0.6
Common Amortized	\$54.6	\$50.0	(\$4.6)
Total	\$310.6	\$303.7	(\$6.9)

GENERAL DISCUSSION

Definition

The term "depreciation" as used in this study is considered in the accounting sense, that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. The Company accrues depreciation on the basis of the original cost of all depreciable property included in each functional property group. On retirement, the full cost of depreciable property, less the net salvage value (which may be negative), is charged to the depreciation reserve.

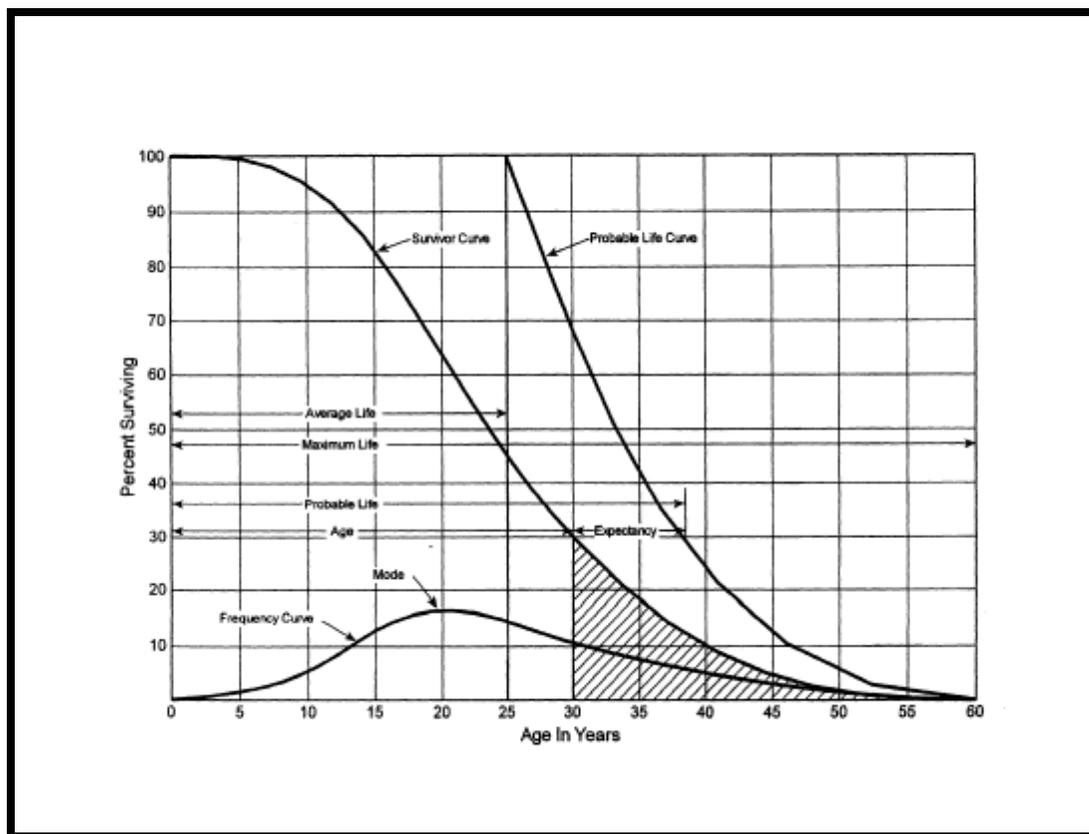
Basis of Depreciation Estimates

The straight-line, broad (average) life group, remaining-life depreciation system was employed to calculate annual and accrued depreciation in this study. In this system, the annual depreciation expense for each group is computed by dividing the original cost of the asset less allocated depreciation reserve less estimated net salvage by its respective average life group remaining life. The resulting annual accrual amounts of all depreciable property within a function were accumulated, and the total was divided by the original cost of all functional depreciable property to determine the depreciation rate. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. The computations of the annual functional depreciation rates are shown in Appendix A.

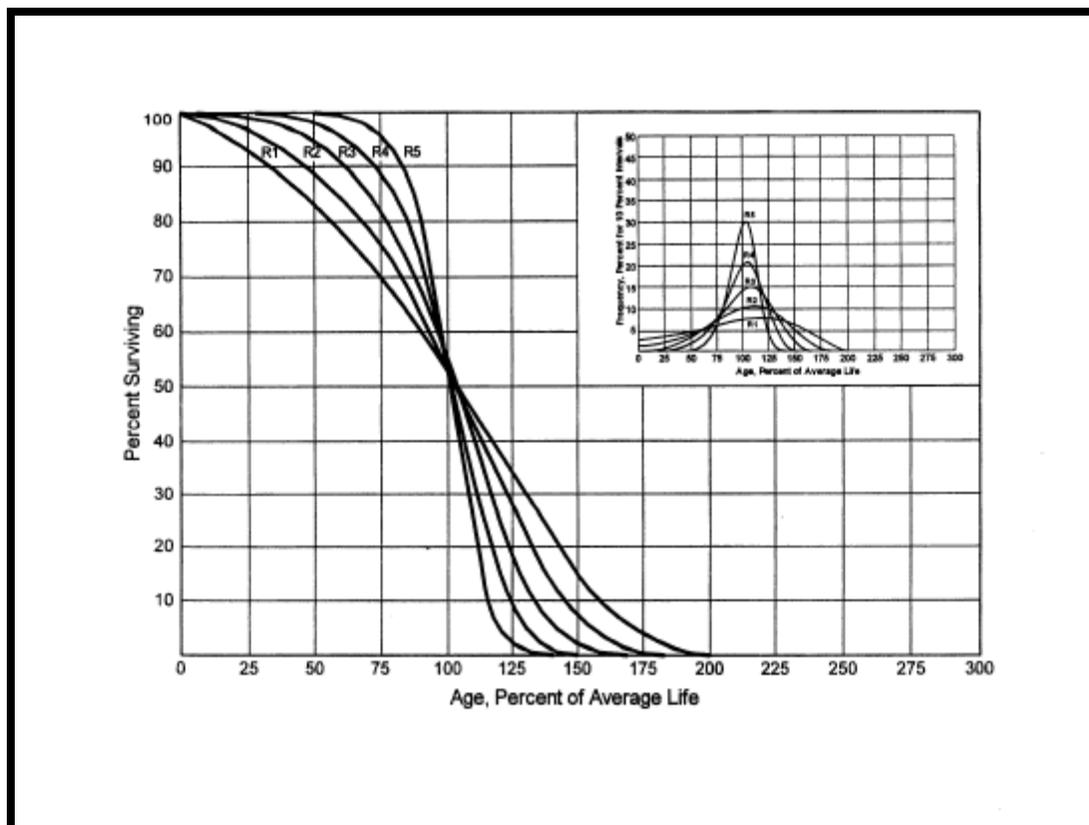
Actuarial analysis was used with each account within a function where sufficient data was available, and judgment was used to some degree on all accounts.

Survivor Curves

To fully understand depreciation projections in a regulated utility setting, there must be a basic understanding of survivor curves. Individual property units within a group (for example, wood distribution poles) do not normally have identical lives or investment amounts. The average life of a group can be determined by first constructing a survivor curve which is plotted as a percentage of the units surviving at each age. A survivor curve represents the percentage of property remaining in service at various age intervals. The Iowa Survivor Curves (“Iowa Curves”) are the result of an extensive investigation of life characteristics of physical property made at Iowa State College Engineering Experiment Station in the first half of the prior century. Through common usage, revalidation and regulatory acceptance, these curves have become a descriptive standard for the life characteristics of industrial property. An example of an Iowa Curve is shown below.



There are four families in the Iowa Curves that are distinguished by the relation of the age at the retirement mode (largest annual retirement frequency) and the average life. For distributions with the mode age greater than the average life, an "R" designation (i.e., Right modal) is used. The family of "R" moded curves is shown below.



Similarly, an "S" designation (i.e., Symmetric modal) is used for the family whose mode age is symmetric about the average life. An "L" designation (i.e., Left modal) is used for the curve family whose mode age is less than the average life. A special case of left modal dispersion is the "O" or origin modal curve family. Within each curve family, numerical designations are used to describe the relative magnitude of the retirement frequencies at the mode. A "6" indicates that the retirements are not greatly dispersed from the mode (i.e., high mode frequency) while a "1" indicates a large dispersion about the mode (i.e., low mode frequency). For example, a curve with an

average life of 30 years and an "L3" dispersion is a moderately dispersed, left modal curve that can be designated as a 30 L3 Curve. A SQ, or square, survivor curve occurs where no dispersion is present (i.e., units of common age retire simultaneously).

Most property groups can be closely fitted to one Iowa Curve with a unique average service life. The blending of judgment concerning current conditions and future trends along with the matching of historical data permits the depreciation analyst to make an informed selection of an account's average life and retirement dispersion pattern.

Actuarial Analysis

Actuarial analysis (retirement rate method) was used in evaluating historical asset retirement experience where vintage data were available and sufficient retirement activity was present. In actuarial analysis, interval exposures (total property subject to retirement at the beginning of the age interval, regardless of vintage) and age interval retirements are calculated. The complement of the ratio of interval retirements to interval exposures establishes a survivor ratio. The survivor ratio is the fraction of property surviving to the end of the selected age interval, given that it has survived to the beginning of that age interval. Survivor ratios for all of the available age intervals were chained by successive multiplications to establish a series of survivor factors, collectively known as an observed life table. The observed life table shows the experienced mortality characteristic of the account and may be compared to standard mortality curves such as the Iowa Curves. Where data was available, accounts were analyzed using this method. Placement bands were used to illustrate the composite history over a specific era, and experience bands were used to focus on retirement history for all vintages during a set period. The results from these analyses for those accounts which had data sufficient to be analyzed using this method are shown in the Life Analysis section of this report.

Simulated Plant Record Procedure

The Simulated Plant Record Procedure - Balances approach (“SPR”) is one of the commonly accepted approaches to analyze mortality characteristics of utility property. SPR was applied to some of the Electric and Gas Distribution accounts due to the unavailability of vintaged transactional data. In this method, an Iowa Curve and average service life are selected as a starting point of the analysis and its survivor factors are applied to the actual annual additions to give a sequence of annual balance totals. These simulated balances are compared with the actual balances by using both graphical and statistical analysis. Through multiple comparisons, the mortality characteristics (as defined by an average life and Iowa Curve) that are the best match to the property in the account can be found.

The Conformance Index (“CI”) is one measure used to evaluate various SPR analyses. CIs are also used to evaluate the "goodness of fit" between the actual data and the Iowa Curve being referenced. The sum of squares difference (“SSD”) is a summation of the difference between the calculated balances and the actual balances for the band or test year being analyzed. This difference is squared and then summed to arrive at the SSD, where n is the number of years in the test band as follows:

$$SSD = \sum_i^n (Calculated\ Balance_i - Observed\ Balance_i)^2$$

This calculation can then be used to develop other calculations, which the analyst feels might give a better indication for the “goodness of fit” for the representative curve under consideration. The residual measure (“RM”) is the square root of the average squared differences as developed above. The residual measure is calculated as follows:

$$RM = \sqrt{\left(\frac{SSD}{n} \right)}$$

The CI is developed from the residual measure and the average observed plant balances for the band or test year being analyzed. The calculation of conformance index is shown below:

$$CI = \frac{\sum_i^n Balances_i / n}{RM}$$

The Retirement Experience Index (“REI”) gives an indication of the maturity of the account and is the percent of the property retired from the oldest vintage in the band at the end of the test year. Retirement indices range from 0 percent to 100 percent and a REI of 100 percent indicates that a complete curve was used. A REI less than 100 percent indicates that the survivor curve was truncated at that point. The originator of the SPR method, Alex Bauhan, suggests ranges of value for the CI and REI. The relationship for CI proposed by Bauhan is shown below¹:

CI	Value
Over 75	Excellent
50 to 75	Good
25 to 50	Fair
Under 25	Poor

¹ Public Utility Depreciation Practices, p. 96.

The relationship for REI proposed by Bauhan² is shown below:

REI	Value
Over 75	Excellent
50 to 75	Good
33 to 50	Fair
17 to 33	Poor
17 and below	Valueless

Depreciation analysts have used these measures in analyzing SPR results for nearly 60 years, since the SPR method was developed. Both the CI and REI statistics provide the analyst with important information with which to make a comparison between a band of simulated or calculated balances and the observed or actual balances in the account being studied.

Statistics are useful in analyzing mortality characteristics of accounts, as well as determining a range of service lives to be analyzed using the detailed graphical method. However, these statistics boil all the information down to one, or at most, a few numbers for comparison. Visual matching through comparison between actual and calculated balances expands the analysis by permitting the analyst to view many points of data at a time. The goodness of fit should be visually compared to plots of other Iowa Curve dispersions and average lives for the selection of the appropriate curve and life. Detailed information for each account is shown later in this study and in workpapers.

Judgment

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound basis of understanding depreciation theory are needed to apply this informed judgment. Judgment was used in areas such as survivor curve modeling and selection, depreciation method selection, simulated plant record method analysis, and actuarial analysis.

² Public Utility Depreciation Practices, p. 97.

Judgment is not defined as being used in cases where there are specific, significant pieces of information that influence the choice of a life or curve. Those cases would simply be a reflection of specific facts into the analysis. Where there are multiple factors, activities, actions, property characteristics, statistical inconsistencies, implications of applying certain curves, property mix in accounts or a multitude of other considerations that impact the analysis (potentially in various directions), judgment is used to take all of these factors and synthesize them into a general direction or understanding of the characteristics of the property. Individually, no one factor in these cases may have a substantial impact on the analysis, but overall, may shed light on the utilization and characteristics of assets. Judgment may also be defined as deduction, inference, wisdom, common sense, or the ability to make sensible decisions. There is no single correct result from statistical analysis; hence, there is no answer absent judgment. At the very least for example, any analysis requires choosing the bands on which to place more emphasis.

The establishment of appropriate average service lives and retirement dispersions for the Transmission, Distribution, and General Plant accounts for the Electric, Gas, and Common utilities requires judgment to incorporate the understanding of the operation of the system with the available accounting information analyzed using the Retirement Rate actuarial methods. The appropriateness of lives and curves depends not only on statistical analyses, but also on how well future retirement patterns will match past retirements.

Current applications and trends in use of the equipment also need to be factored into life and survivor curve choices in order for appropriate mortality characteristics to be chosen.

Average Life Group Depreciation

The Commission has approved NSP's use the average life group ("ALG") depreciation procedure in various proceedings. At the request of the Company, this study continues to use the ALG depreciation procedure to group the assets within each account. After average service life and a dispersion curve were selected for each account, those parameters were used to estimate what portion of the surviving

investment of each vintage was expected to retire. The depreciation of the group continues until all investment in the vintage group is retired. ALG is defined by their respective account dispersion curve, life, and salvage estimates. A straight-line rate for each ALG is calculated by computing a composite remaining life for each group across all vintages within the group, dividing the remaining investment to be recovered by the remaining life to find the annual depreciation expense and dividing the annual depreciation expense by the surviving investment. The resultant rate for each ALG group is designed to recover all retirements less net salvage when the last unit retires. The ALG procedure recovers net book cost over the life of each account by averaging many components.

Theoretical Depreciation Reserve

The book depreciation reserve was derived from Company records and was reallocated from a functional level to individual accounts. This study used a reserve model that relied on a prospective concept relating future retirement and accrual patterns for property, given current life and salvage estimates. The theoretical reserve of a group is developed from the estimated remaining life, total life of the property group, and estimated net salvage. The theoretical reserve represents the portion of the group cost that would have been accrued if current forecasts were used throughout the life of the group for future depreciation accruals. The computation involves multiplying the vintage balances within the group by the theoretical reserve ratio for each vintage. The average life group method requires an estimate of dispersion and service life to establish how much of each vintage is expected to be retired in each year until all property within the group is retired. Estimated average service lives and dispersion determine the amount within each average life group. The straight-line remaining-life theoretical reserve ratio ("RR") at any given age is calculated as:

$$RR = 1 - \frac{(\text{Average Remaining Life})}{(\text{Average Service Life})} * (1 - \text{Net Salvage Ratio})$$

The use of the remaining life method effectively spreads any actual to theoretical reserve variance over the expected remaining life of the account.

Change to Average Life Group Remaining life Depreciation System

In the Company's 2013 and 2014 electric rate cases (Docket Nos. E002/GR-12-961 and E002/GR-13-868 respectively) there was significant attention given to the difference in the theoretical and actual reserves. To address that concern, the Company recommended in the 2013 electric rate case that the net book value be recovered over the remaining life of each Electric and Common account. The issue was resolved by spreading the theoretical surplus over periods much shorter than

the remaining lives. In the Company's last depreciation study, Docket No. E,G002/D-12-858 (5-year depreciation study), the remaining life depreciation system was proposed to address those concerns but was not adopted because of the treatment afforded to the theoretical surplus in the 2012 and 2013 electric rate cases. This 2017 study again recommends use of the remaining life depreciation system. Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of each depreciable group. Use of remaining life ensures that the difference between book and theoretical reserve will be amortized ratably over the remaining life of the group.

DETAILED DISCUSSION

Depreciation Study Process

This depreciation study encompassed four distinct phases. The first phase involved data collection and field interviews. The second phase was where the initial data analysis occurred. The third phase was where the information and analysis was evaluated. Once the first three stages were complete, the fourth phase began. This phase involved the calculation of deprecation rates and documenting the corresponding recommendations.

During the Phase I data collection process, historical data was compiled from continuing property records and general ledger systems. Data was validated for accuracy by extracting and comparing to multiple financial system sources. Audit of this data was validated against historical data from prior periods, historical general ledger sources, and field personnel discussions. This data was reviewed extensively to put in the proper format for a depreciation study. Further discussion on data review and adjustment is found in the Salvage Considerations Section of this study. Also as part of the Phase I data collection process, numerous discussions were conducted with engineers and field operations personnel to obtain information that would assist in formulating life and salvage recommendations in this study. One of the most important elements of performing a proper depreciation study is to understand how the Company utilizes assets and the environment of those assets. Interviews with engineering and operations personnel are important ways to allow the analyst to obtain information that is beneficial when evaluating the output from the life and net salvage programs in relation to the Company's actual asset utilization and environment. Information that was gleaned in these discussions is found both in the Detailed Discussion of this study in the life analysis and salvage analysis sections and also in workpapers.

Phase 2 is where the actuarial analysis is performed. Phase 2 and 3 overlap to a significant degree. The detailed property records information is used in phase 2 to develop observed life tables for life analysis. These tables are visually compared to industry standard tables to determine historical life characteristics. It is possible

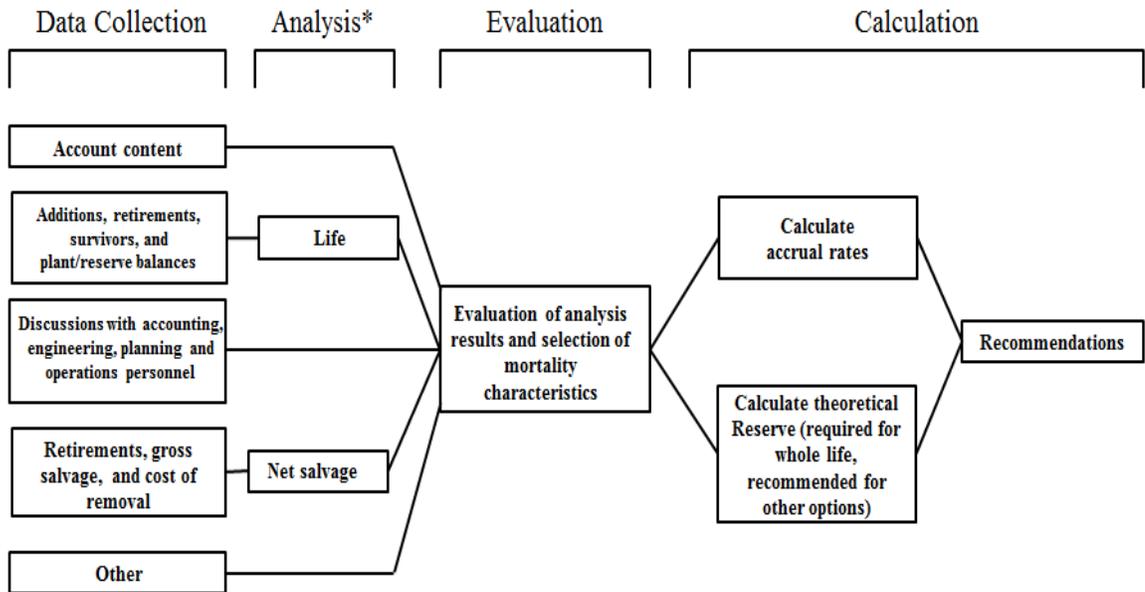
that the analyst would cycle back to this phase based on the evaluation process performed in Phase 3. Net salvage analysis consists of compiling historical salvage and removal data by functional group to determine values and trends in gross salvage and removal cost. This information was then carried forward into Phase 3 for the evaluation process.

Phase 3 is the evaluation process which synthesizes analysis, interviews, and operational characteristics into a final selection of asset lives and net salvage parameters. The historical analysis from Phase 2 is further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in Phase 1. Phases 2 and 3 allow the depreciation analyst to validate the asset characteristics as seen in the accounting transactions with actual Company operational experience.

Finally, Phase 4 involved the calculation of accrual rates, making recommendations and documenting the conclusions in a final report. The calculation of accrual rates is found in Appendix A. Recommendations for the various accounts are contained within the Detailed Discussion of this report. The depreciation study flow diagram shown as Figure 1³ documents the steps used in conducting this study. Depreciation Systems, page 289 documents the same basic processes in performing a depreciation study which are: Statistical analysis, evaluation of statistical analysis, discussions with management, forecast assumptions, write logic supporting forecasts and estimation, and write final report.

³ Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI, 2013.

Book Depreciation Study Flow Diagram



Source: Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI, 2013.

*Although not specifically noted, the mathematical analysis may need some level of input from other sources (for example, to determine analysis bands for life and adjustments to data used in all analysis).

Figure 1

NORTHERN STATES POWER COMPANY - MINNESOTA DEPRECIATION STUDY PROCESS

Depreciation Rate Calculation

Annual depreciation expense amounts for the depreciable accounts of NSP were calculated by the straight-line method, average life group procedure, and remaining-life technique. With this approach, remaining lives were calculated according to standard ALG expectancy techniques, using the Iowa Curves noted in the calculation. For each plant account under the FERC Uniform System of Accounts, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated book depreciation reserve, was divided by the average remaining life to yield the annual depreciation expense. These calculations are shown in Appendix A.

Remaining Life Calculation

The establishment of appropriate average service lives and retirement dispersions for each account within a functional group was based on engineering judgment that incorporated available accounting information analyzed using the Retirement Rate actuarial methods. After establishing the appropriate average service lives and retirement dispersion, the remaining life was computed for each account. The theoretical depreciation reserve with zero net salvage was calculated using theoretical reserve ratios as defined in the theoretical reserve portion of the General Discussion section. The difference between book depreciation reserve and theoretical reserve was then spread over the remaining life by ALG. Remaining life computations are found for each account in workpapers.

Calculation Process

Annual depreciation expense amounts for all accounts were calculated by the straight line, remaining life procedure.

In a whole life representation, the annual accrual rate is computed by the following equation,

$$\text{Annual Accrual Rate} = \frac{(100\% - \text{Net Salvage Percent})}{\text{Average Service Life}}$$

Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. With the straight line, remaining life, average life group system using Iowa Curves, composite remaining lives were calculated according to standard broad group expectancy techniques, noted in the formula below:

$$\text{Composite Remaining Life} = \frac{\sum \text{Original Cost} - \text{Theoretical Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

For each plant account, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated book depreciation reserve, was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation where the Net Salvage% represents future net salvage.

$$\text{Annual Depreciation Expense} = \frac{\text{Original Cost} - \text{Book Reserve} - (\text{Original Cost}) * (1 - \text{Net Salvage \%})}{\text{Composite Remaining Life}}$$

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$\text{Annual Depreciation Rate} = \frac{\sum \text{Annual Depreciation Expense}}{\sum \text{Original Cost}}$$

These calculations are shown in Appendix A. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in workpapers. Book depreciation reserves were allocated from a functional level to individual accounts and the theoretical reserve computation was used to compute a composite remaining life for each account. A comparison between theoretical reserve and the reallocated book reserve is shown in Appendix D for all accounts.

Life Analysis

The retirement rate actuarial analysis method was applied to accounts which had sufficient aged data for Northern States Power Company - Minnesota. Some of the mass distribution accounts only had aged retirement data from transaction year 2001 forward. Those accounts were analyzed with the SPR balances method. The distribution accounts analyzed with SPR were: Electric 364 Poles, Towers & Fixtures, 365 Overhead Conductor & Devices, 366 – Underground Conduit, 367 Underground Conductor and Devices, 369 Services - Overhead, 369 Services - Underground, 373 Street Lighting & Signal Systems, and Gas: 376 Mains - Metallic, 376 Mains - Plastic, 380 Services - Metallic, and 380 Services - Plastic. For each account with sufficient data, an actuarial retirement rate analysis was made with placement and experience bands of varying width. The historical observed life table was plotted and compared with various Iowa Curves to obtain the most appropriate match. A selected curve for each account is shown in the Life Analysis Section of this report. The observed life tables for all analyzed placement and experience bands are provided in workpapers.

For each account on the overall band (i.e. placement from earliest vintage year which varied for each account through 2016), approved survivor curves from MPUC Docket No. E,G002/D-12-858, modified by subsequent orders if applicable, were used as a starting point. Then using the same average life, various dispersion curves were plotted. Frequently, visual matching would confirm one specific dispersion pattern (i.e. L, S. or R) as an obviously better match than others. The next step would be to determine the most appropriate life using that dispersion

pattern. Then, after looking at the overall experience band, different experience bands were plotted and analyzed: in increments of approximately 20 years, for instance 1967-2016, 1987-2016, etc. Next, placement bands of varying width were plotted with each experience band discussed above. Repeated matching usually pointed to a focus on one dispersion family and small range of service lives. The goal of visual matching was to minimize the differential between the observed life table and lowa curve in top and mid range of the plots. These results are used in conjunction with all other factors that may influence asset lives.

For account(s) which had insufficient data for actuarial analysis, a simulated plant record method analysis was performed at intervals for the overall band and at 10 year intervals within the overall balance period. In addition to reviewing the SPR analysis for each band and account, a graphical comparison between actual and simulated balances was performed.

These results are used in conjunction with all other factors that may influence asset lives.

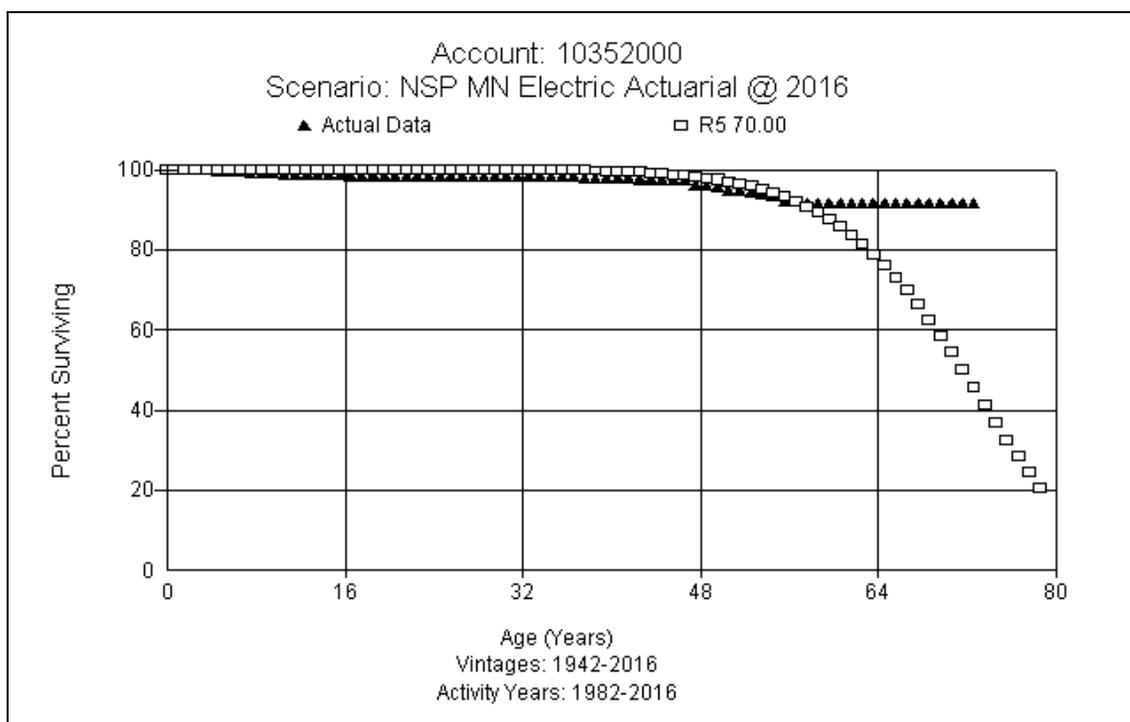
ELECTRIC PLANT

TRANSMISSION

Transmission Accounts, FERC Accounts 352-358

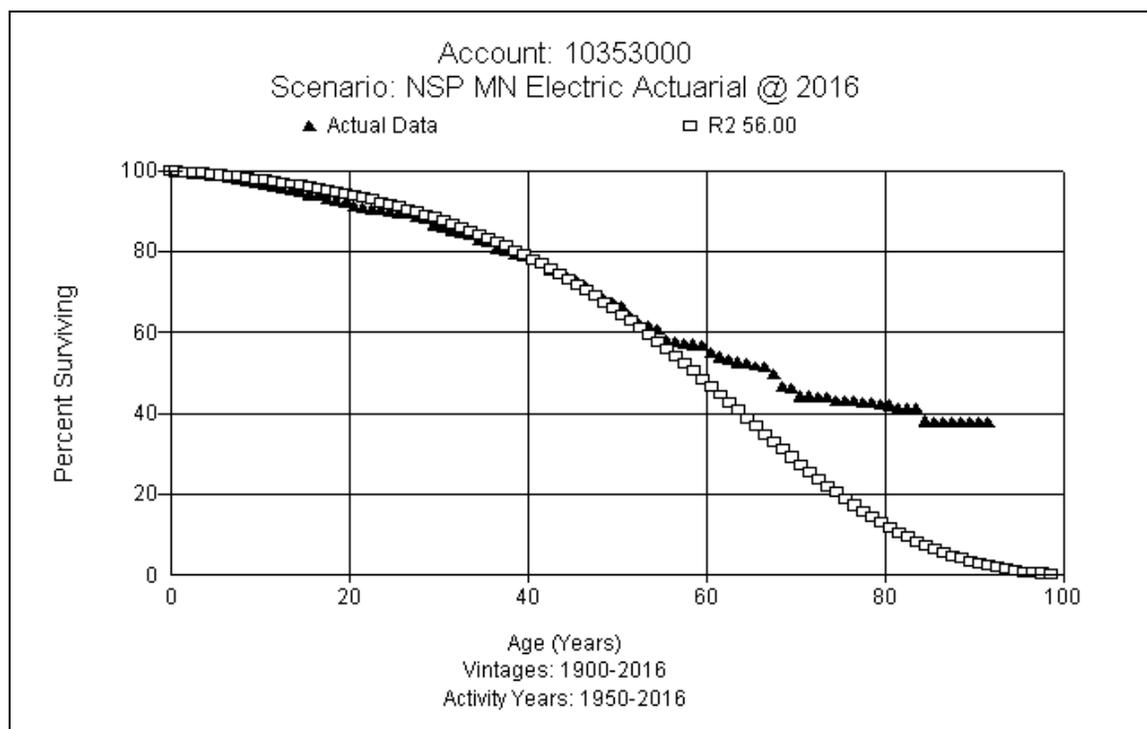
FERC Account 352 Transmission Structures & Improvements (proposed 70 year life with a R5 dispersion curve)

This account includes buildings, fencing and other structures found in a transmission substation. The current investment balance is \$103.1 million. The approved life and curve is 68 years with a R5 dispersion curve. There is a limited amount of data for actuarial analysis. Narrow bands do not have sufficient data with curves that stop at 97 percent are higher. For the overall band, a longer life greatly in excess of the current 45 year life is indicated. Company personnel anticipate a longer life than approved, in the range of 65 to 70 years. Frost and severe winter conditions are factors that can contribute to retirements in Minnesota. Based on judgment and Company experience, a 70 year life is proposed for this account while retaining the R5 dispersion curve.



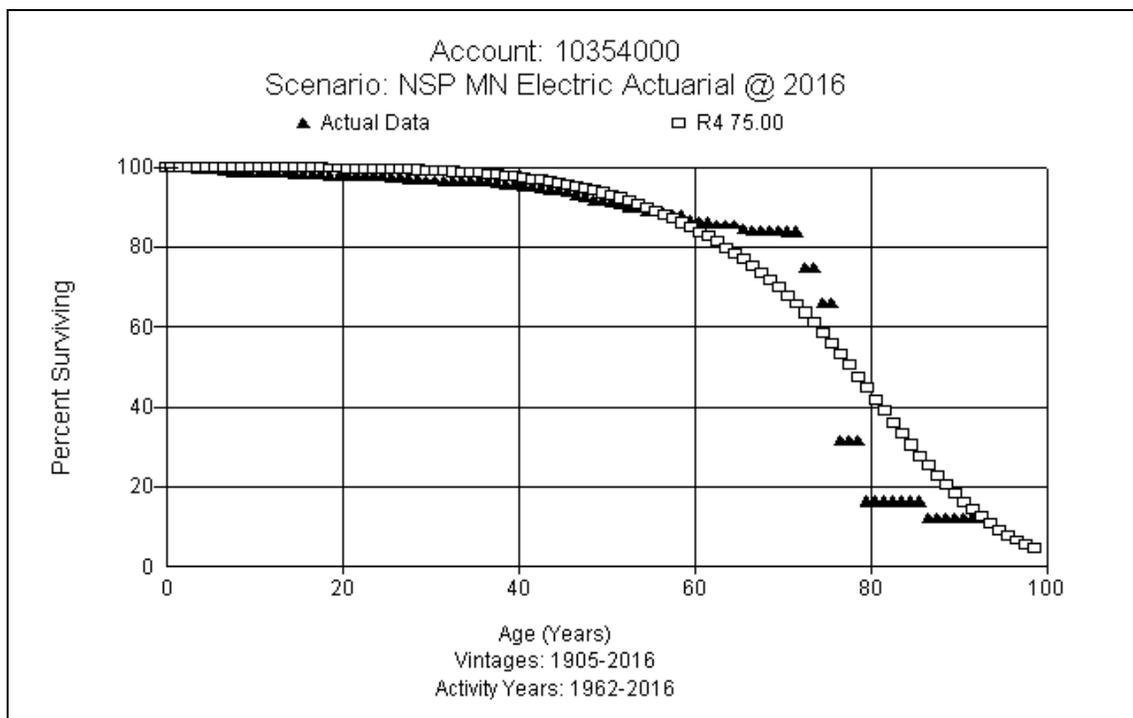
FERC Account 353 Transmission Station Equipment (proposed 56 year life with a R2 dispersion curve)

This account contains a wide variety of transmission substation equipment, from circuit breakers to switchgear. The current investment balance is \$1.2 billion. The current approved life is 56 years with a R2 dispersion curve. The Company maintains a table of low, normal, and long expectations for the various assets types in this account. Company personnel believe the middle or normal estimate is the most reflective of the Company assets. Relays are transitioning from electromechanical and solid state to microprocessor relays with an estimated life of 30 years. Company personnel expect to replace all older relays in the next 8-10 years. Life analysis across a variety of bands shows a longer life, in the 50 year and over range. Based on actuarial experience and judgment regarding the asset groups in this account, this study recommends retaining a 56-year life with an R2 dispersion curve for this account.



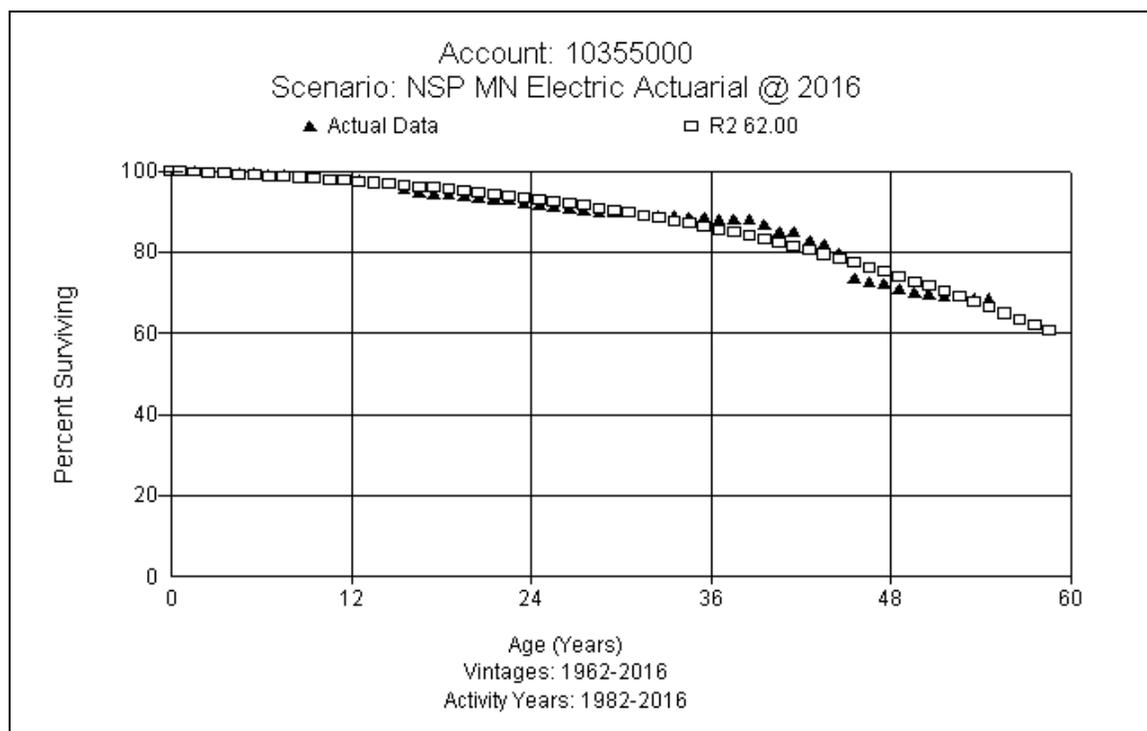
FERC Account 354 Transmission Towers & Fixtures (proposed 75 year life with a R4 dispersion curve)

This account consists of Transmission towers and fixtures, which are used to transmit electricity at a voltage of 69 kV and above. The current investment balance is \$118.6 million. The current approved life is the 70 years with a R4 dispersion curve. There has been a smaller amount of retirements occurring for towers versus other transmission accounts. Some towers are beginning to exhibit corrosion. Based on Company experience and judgment, this study recommends moving to a 75 year life with a R4 dispersion curve for this account.



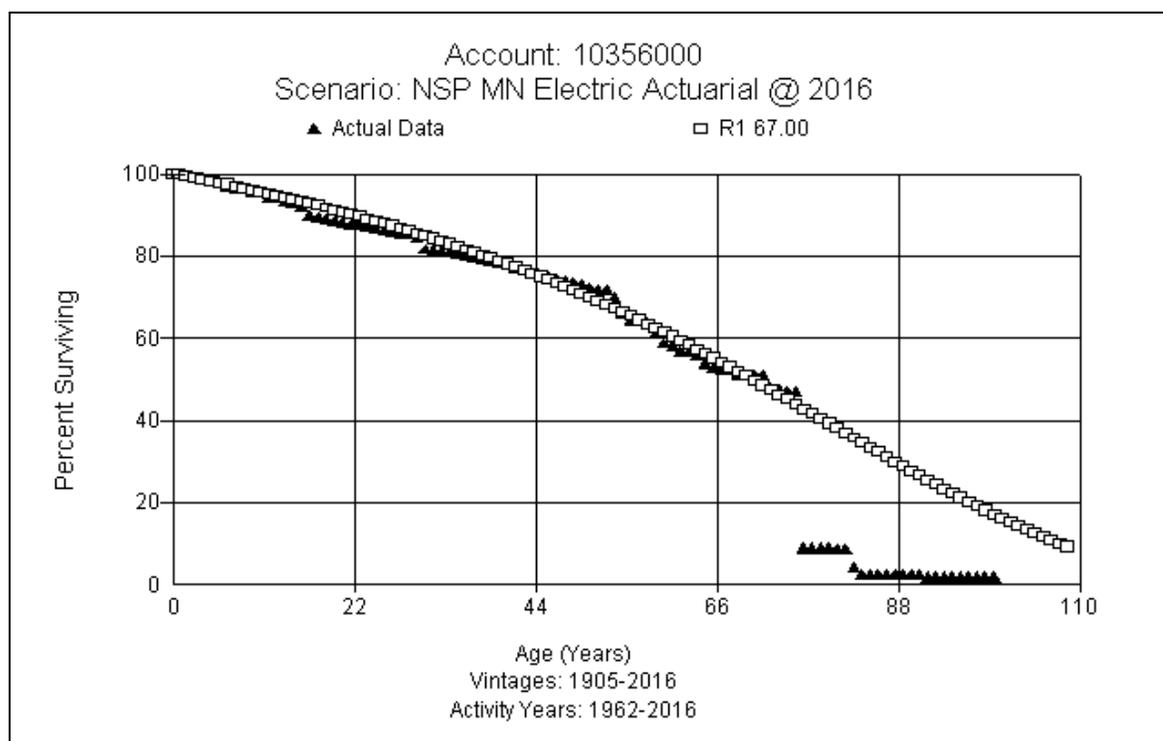
FERC Account 355 Transmission Poles & Fixtures (proposed 62 year life with a R2 dispersion curve)

This account consists of Transmission poles and fixtures, which are used to transmit electricity at a voltage of 69 kV and above. The current investment balance is \$1.3 billion. The current approved life is 62 years with a R2 dispersion curve. Company personnel expect that 100 percent of all structures will have been retired by the age of 75 years, and perhaps 80 percent will last past 50 years. A small percentage will retire in the first 25 years. By 75 years, structures will have degraded to the point that they will all have to be replaced. Rot, obsolescence, change in energy flow, and new capacity are all potential causes of retirement. Based on the best fitting curves for the majority of the placement and experience band combinations, retaining a life of 62 years with a R2 dispersion curve is recommended for this account.



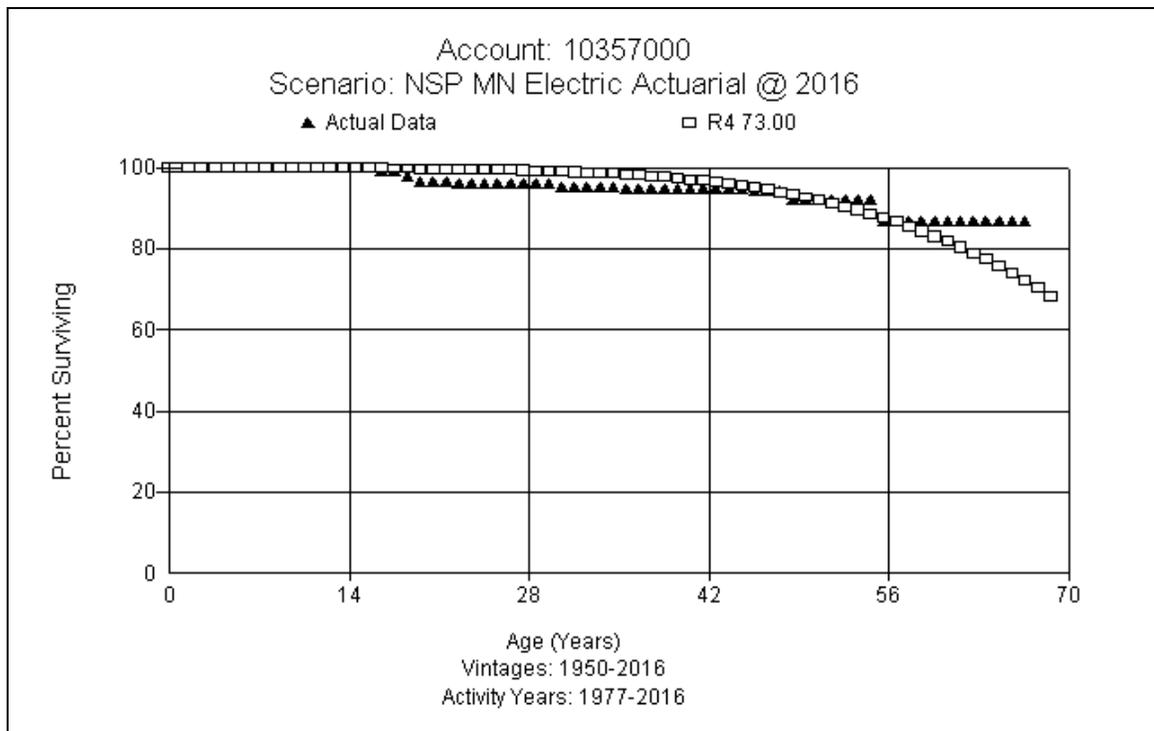
FERC Account 356 Transmission Overhead Conductor & Devices (proposed 67 year life with a R1 dispersion curve)

This account consists of Transmission overhead conductors, which are used to transmit electricity at voltages of 69 kV and above. The current investment balance is \$532.7 million. The current approved life is 63 years with a R1 dispersion curve. Company personnel anticipate that conductor will have a life similar to poles in Account 355. Conductor may be replaced when it is too small or exhibits problems such as corrosion, falling splices, storms, or sag issues. Glass insulators are being replaced on dead ends and polymer on tangents. Polymer insulators are expected to last 30 years and be replaced once over the life of the line. Based on the actuarial analysis, life indications are moving to a longer life, as noted by Company personnel. This study recommends a life of 67 years with a R1 dispersion curve for this account.



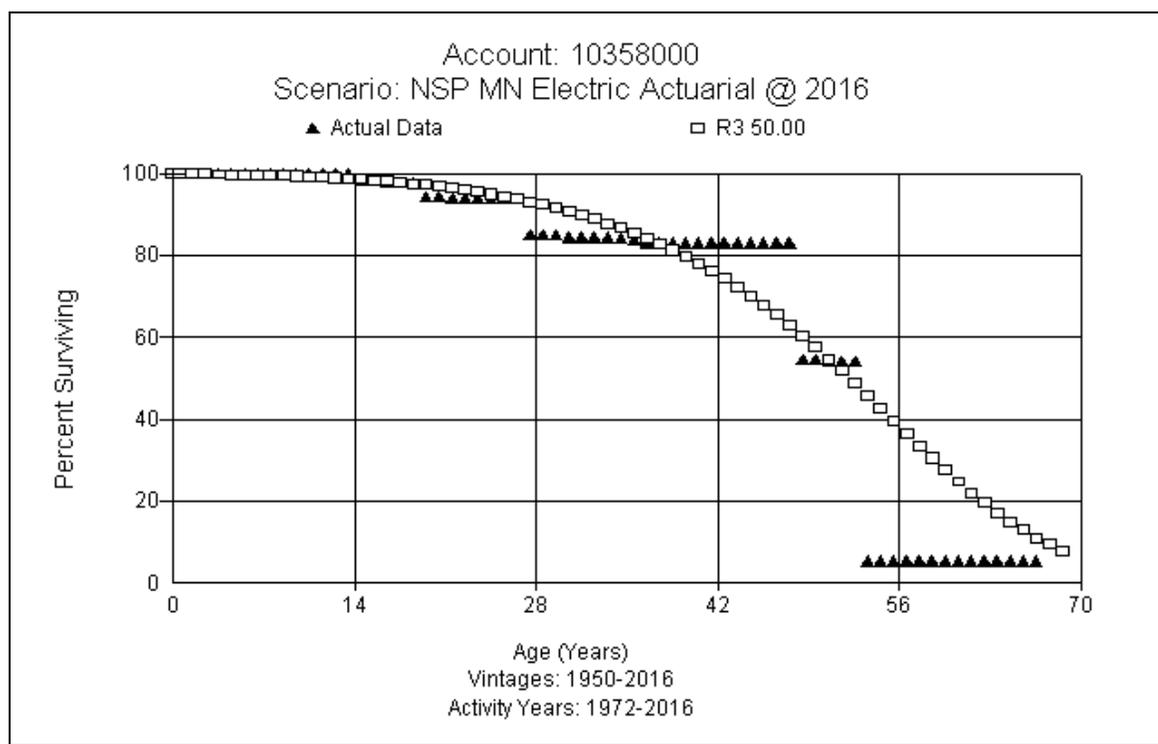
FERC Account 357 Transmission Underground Conduit (proposed 73 year life with a R4 dispersion curve)

This account consists of underground conduit. The current investment balance is \$25.9 million. The current approved life is 73 years with a R4 dispersion curve. Retirement data is limited for this account. Company personnel believe the current life for conduit is reasonable and recommend a life around 70 years. Based on actuarial analysis and input from Company personnel, this study recommends retaining a life of 73 years with a R4 dispersion curve for this account.



FERC Account 358 Transmission Underground Conductor & Devices (proposed 50 year with a R3 dispersion curve)

This account consists of underground conductor. The lines are low pressure oil filled; paper wrapped 500 MCM (thousands of circular mills, wire gauge measurement) copper cable. The current investment balance is \$30.7 million. The current approved life is 55 years with a R2 dispersion curve. Company personnel indicate overall a life of 50 years for underground conductor is a reasonable expectation. Most conductor is HPFF (high pressure fluid filled) which the manufacturer will not make in the future and will have to be replaced with XPLE (solid dielectric cable) within a few years. Based on input from Company personnel and actuarial analysis, this study recommends moving to a life of 50 years with a R3 dispersion curve for this account

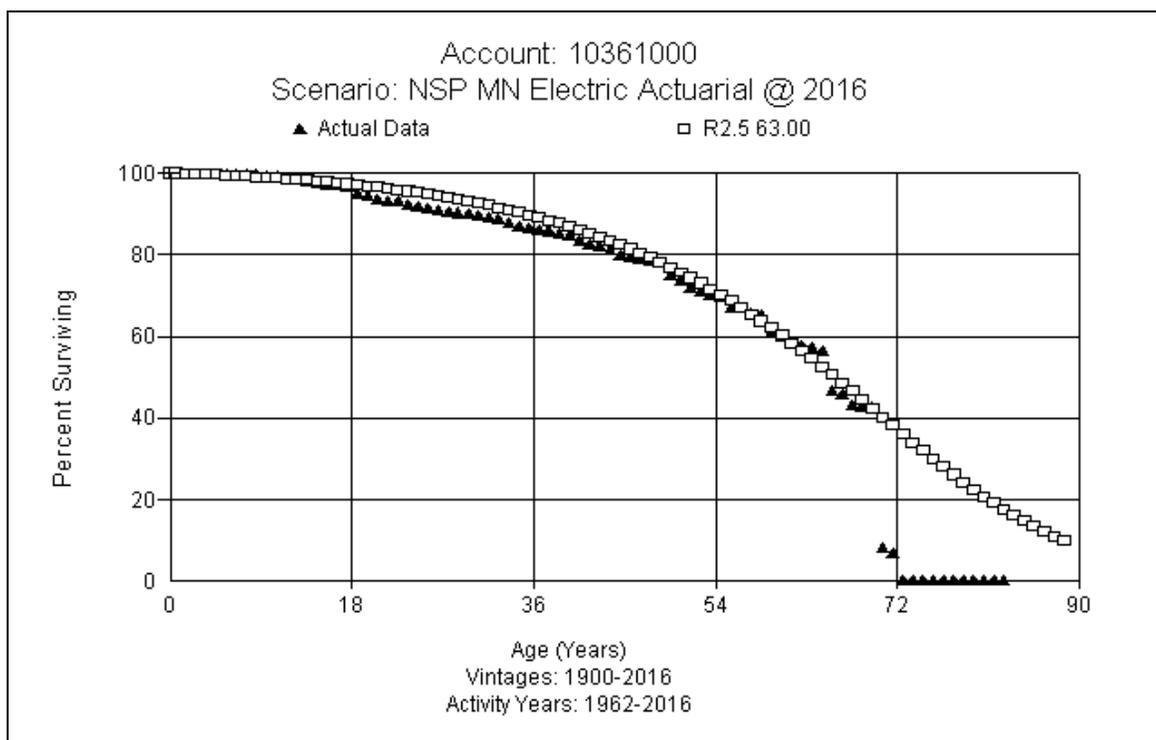


DISTRIBUTION

Distribution Accounts, FERC Accounts 361 - 373

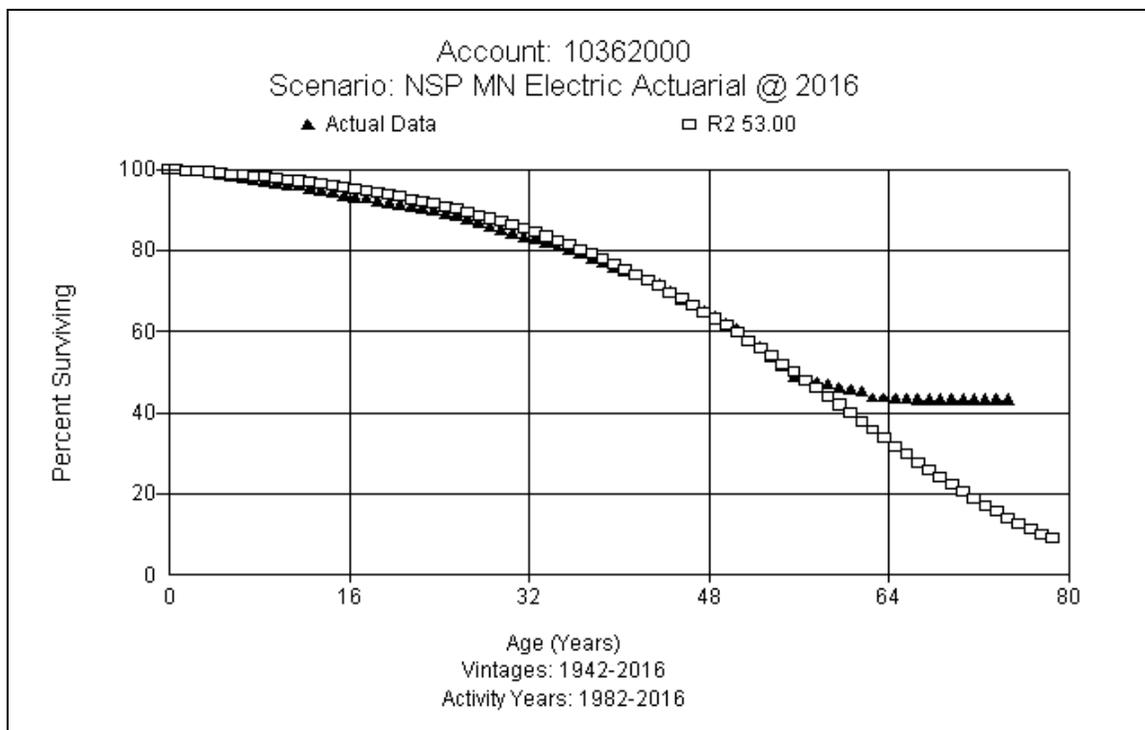
FERC Account 361 Distribution Structures & Improvements (proposed 63 year life with a R2.5 dispersion curve)

This grouping contains facilities ranging from fencing to other structures found in distribution substations. The current investment balance for Minnesota is \$43.7 million for this account. The current approved life is a 60 years with a R3 dispersion curve. Life analysis results are based on a total Company data. Company personnel anticipate a longer life than currently approved with the expectation that it will be less than Account 352, Transmission Structures and Improvements. After analyzing actuarial analysis results, a life of 63 years with a R2.5 dispersion curve is recommended for this account.



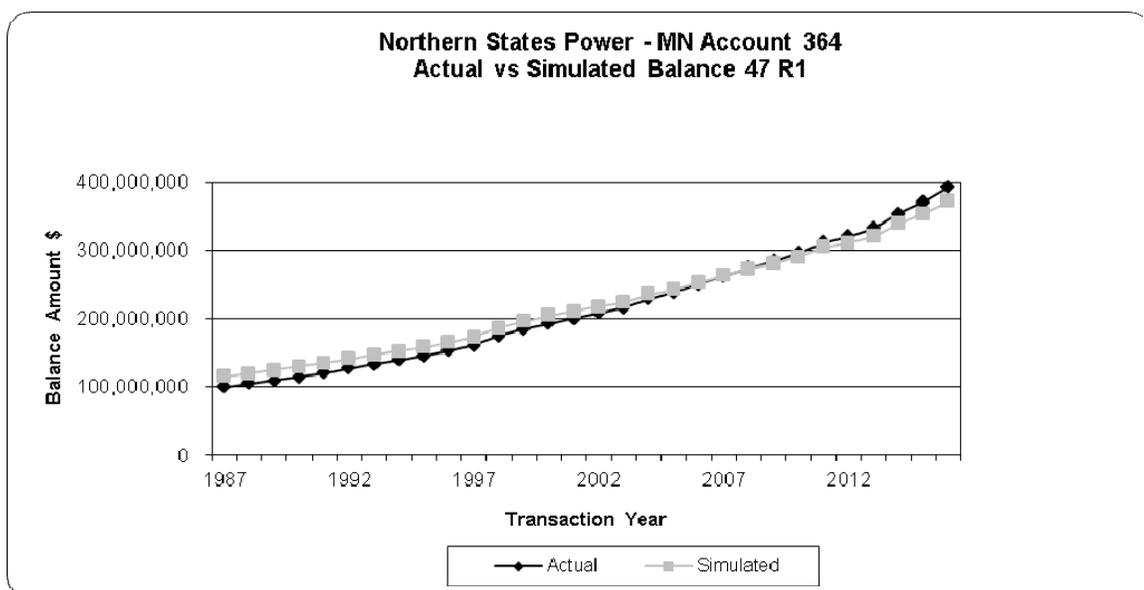
FERC Account 362 Distribution Station Equipment (proposed 53 year life with a R2 dispersion curve)

This grouping contains a wide variety of distribution substation equipment, from circuit breakers to switchgear. The current investment balance for Minnesota is \$553.0 million. The current approved life is a 55 years with a R1.5 dispersion curve. Life analysis results are based on total Company data. Company personnel expect the life of this account will be slightly less than Account 353, Transmission Substation Equipment. Multiple placement and experience bands show that a 53 year life with a R2 dispersion curve is a good fit for many bands. Based on Company history and judgment, this study recommends a life of 53 years with a R2 dispersion curve for this account.



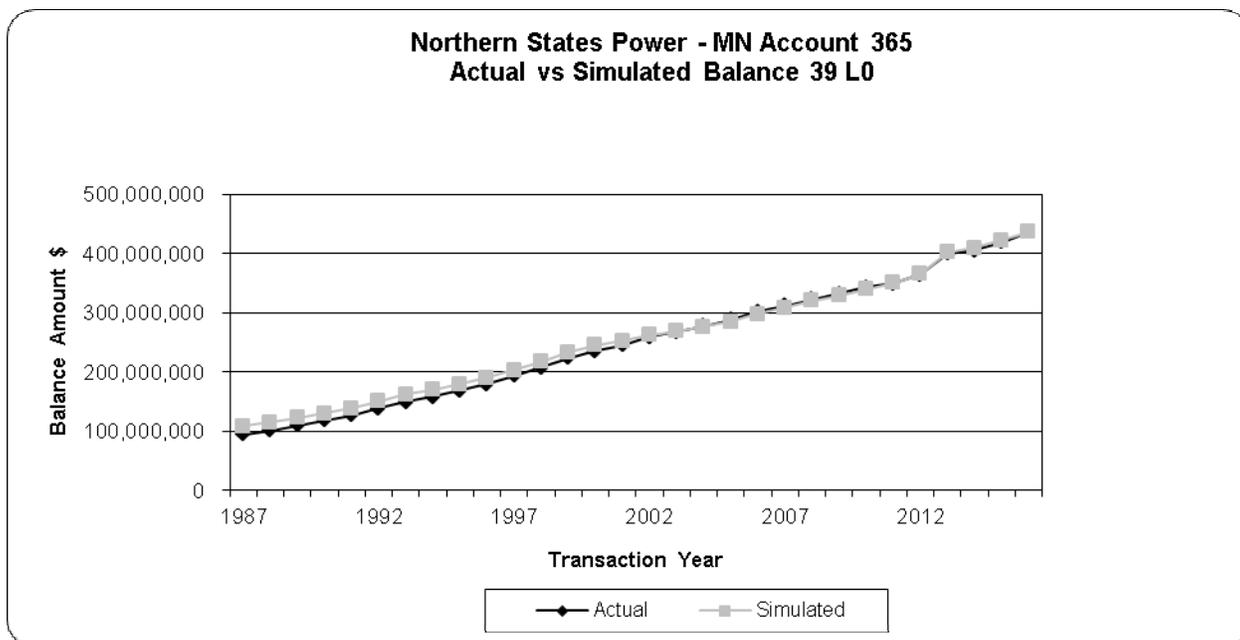
FERC Account 364 Distribution Poles, Towers & Fixtures (proposed 47 year life with a R1 dispersion curve)

This account contains poles and towers of various material types: wood and steel. Most of the poles across the system are made of wood. The height of these assets can range from 35 feet to 70 feet with the prevalent sizes being 45 feet and up. The current investment balance for Minnesota is \$343.5 million for this account. The current approved life is 44 years with a R1 dispersion curve. Life analysis results are based on total Company data. SPR analysis was used since actuarial results are available from 2001 forward only. Company personnel report that western red cedar poles were used up to 10 years ago and poles are now treated pine. Company experts believe the life of cedar would probably be 40-45 years and treated pine would be less than 40 years. The two biggest issues are rot and relocations. A pole testing program is producing proactive replacement activity. Fiberglass cross arms are starting to be installed which will have a longer life. Steel is only used when building near a transmission structure. Based on life analysis results and input from Company personnel a 47 year life with a R1 dispersion curve is recommended for this account. A comparison of actual versus simulated balances is shown below.



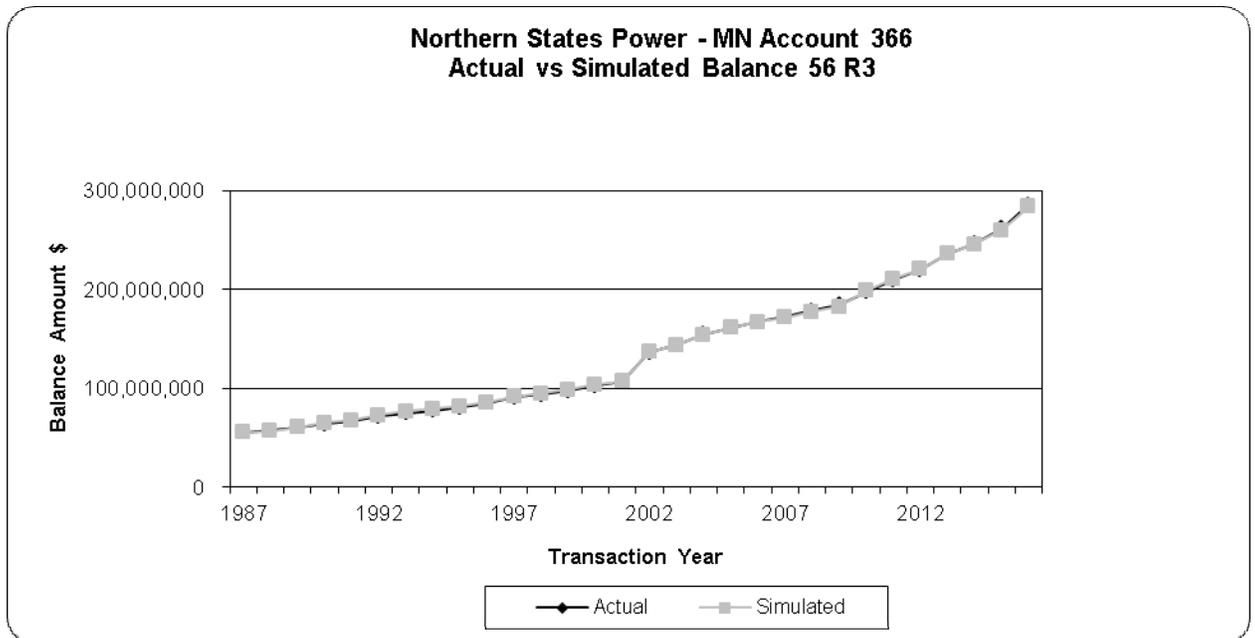
FERC Account 365 Distribution Overhead Conductor & Devices (proposed 39 year life with a L0 dispersion curve)

This account consists of overhead conductor of various thickness, as well as various switches and reclosers. The current investment balance for Minnesota is \$373.2 million for this account. The current approved life is a 39 years with a L0 dispersion curve. Life analysis results are based on total Company data. Company personnel report that insulators are made of porcelain and polymer. Polymer has only been used for the past 8-12 years, so there is limited experience. The primary reasons for retirements are overloads, tree issues, more than 2 splices in a span, and capacity issues. Life analysis shows a shorter life than poles with life increasing in the narrowest bands. Based on life analysis and judgment, a 39 year life with a L0 dispersion curve is recommended for this account. A comparison of actual versus simulated balances is shown below.



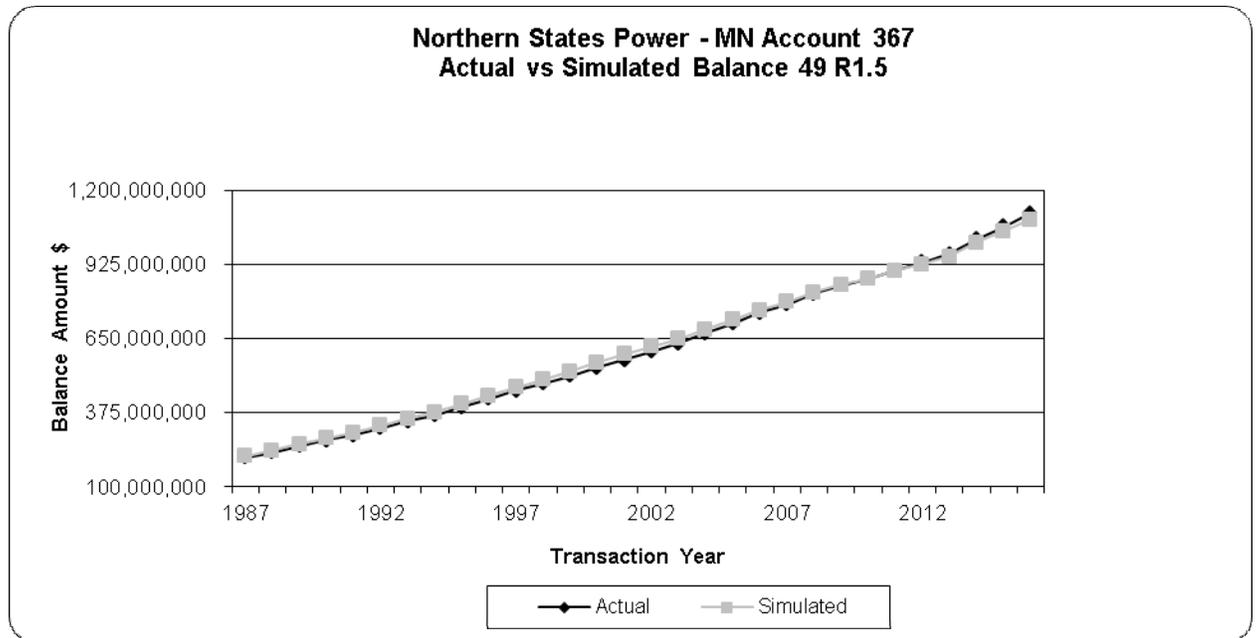
FERC Account 366 Distribution Underground Conduit (proposed 56 year life with a R3 dispersion curve)

This account consists of conduit, duct banks, vaults, manholes, and ventilating system equipment. The current investment balance for Minnesota is \$261.3 million for this account. The current approved life is 52 years with a R3 dispersion curve. After reviewing SPR results, a mid-range dispersion appears is the best fit. After review of multiple bands, this study recommends a 56 year life while retaining the R3 dispersion curve. A comparison of the actual vs. simulated balances is shown below.



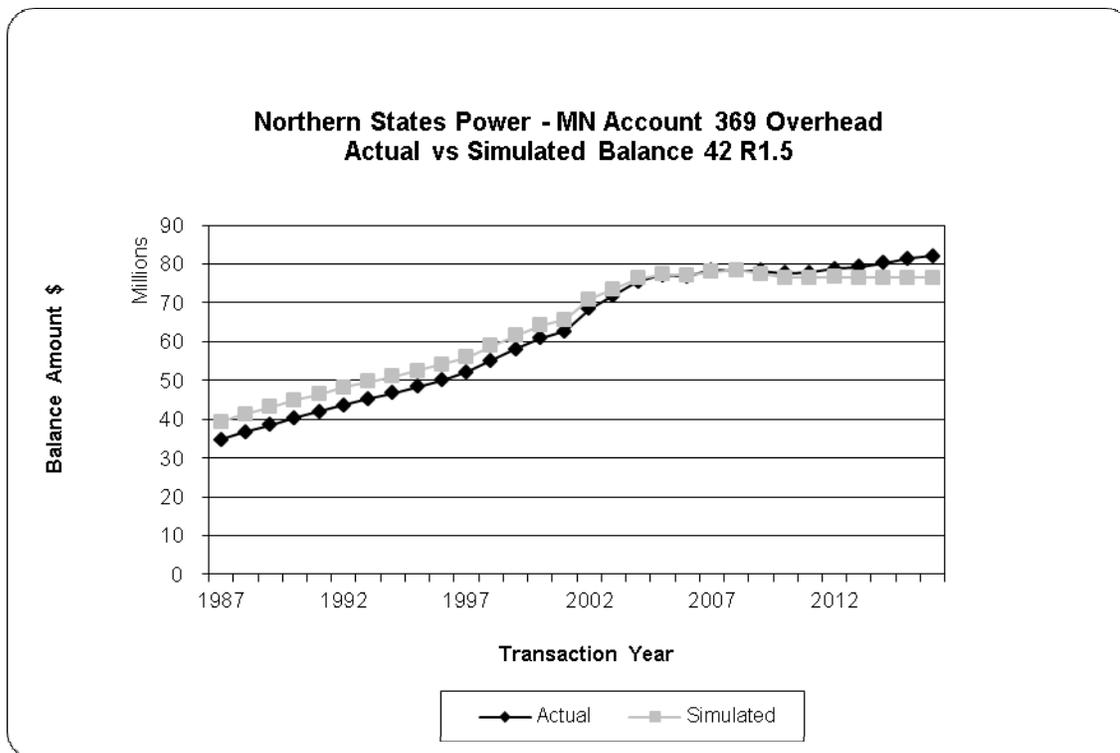
FERC Account 367 Distribution Underground Conductor & Devices (proposed 49 life with a R1.5 dispersion curve)

This account consists of underground distribution conductor, switches, and switchgear. The current investment balance for Minnesota is \$967.9 million for this account. The currently approved life is a 45 years with a R2.5 dispersion curve. Life analysis results are based on total Company data. The SPR method was used to select the life parameter for this account. The best ranked curve with an REI of 100 across multiple bands was the 49 R1.5. After review of multiple bands, this study recommends a 49 year life while moving to a R1.5 dispersion curve. A comparison of the actual vs. simulated balances is shown below.



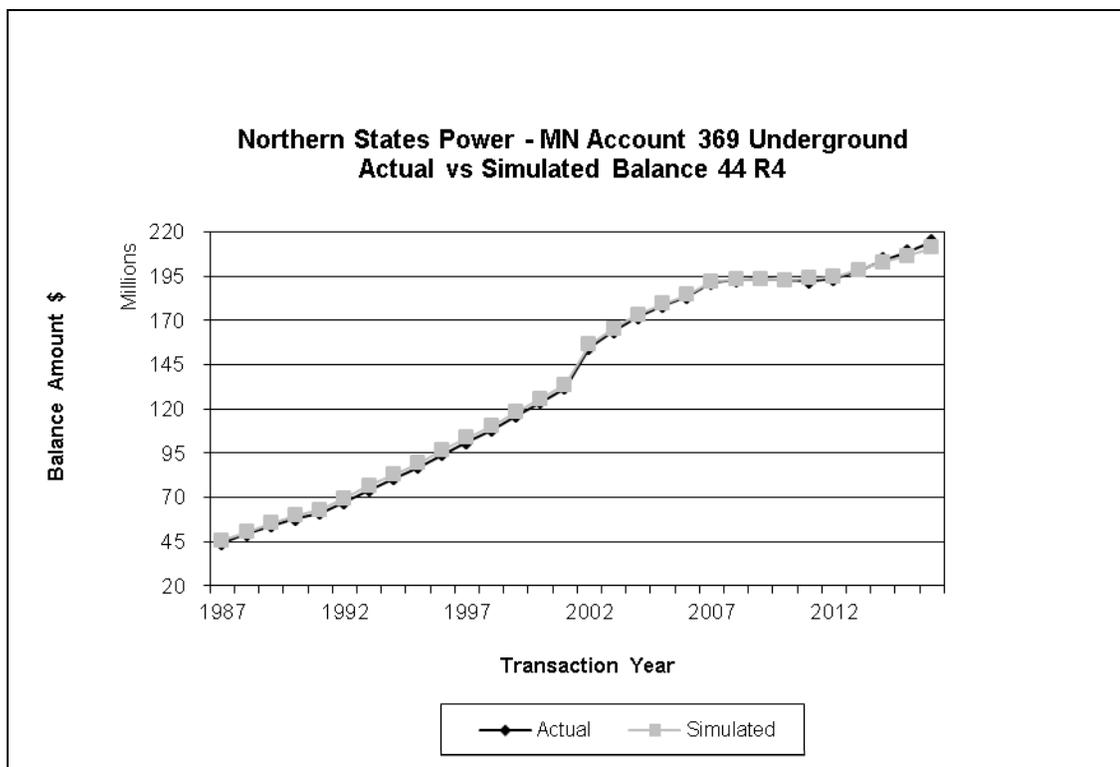
FERC Account 369 Distribution Services – Overhead (proposed 42 year life with a R1.5 dispersion curve)

This account includes overhead services with a current investment balance in Minnesota of \$71.6 million. The current approved life is 40 years with a R1.5 dispersion. Life analysis results are based on total Company data. Company experts expect the life for services, both underground and overhead to be approximately 40 years. Many overhead services have been replaced for aesthetic reasons. After viewing SPR results and comparing actual versus simulated balances, a 42 year life with a R1.5 dispersion curve is recommended for this account.



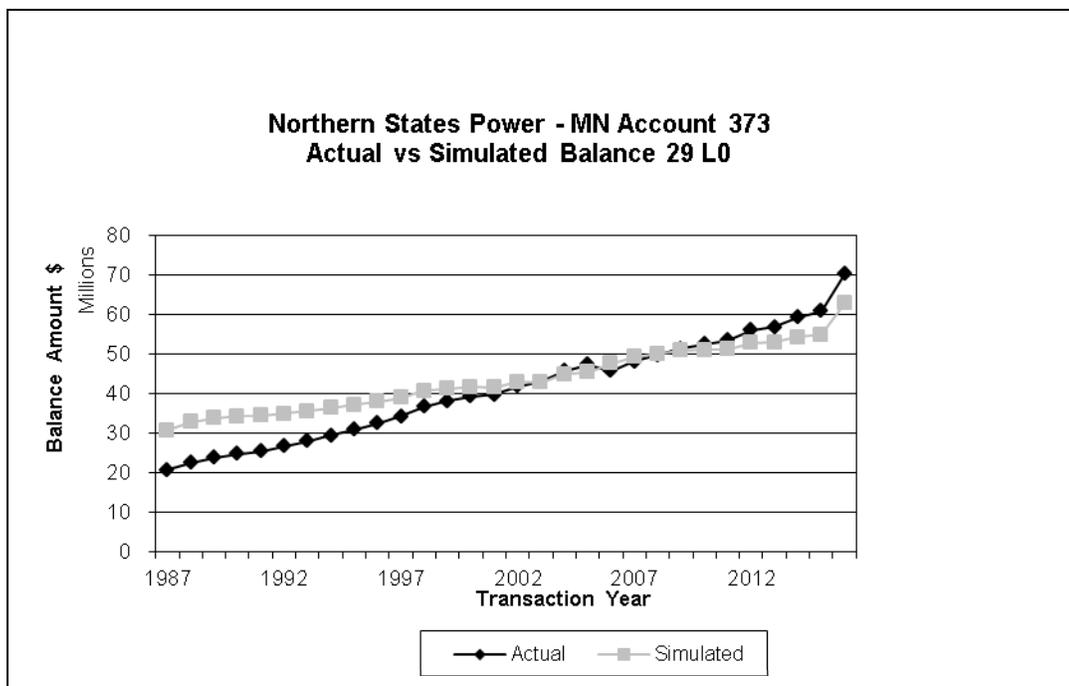
FERC Account 369 Distribution Services – Underground (proposed 44 year life with a R4 dispersion curve)

This account includes underground services and has a current investment balance in Minnesota of \$185.8 million. The currently approved life is 41 years with a R4 dispersion curve. Life analysis results are based on total Company data. Company experts expect the life for services, both underground and overhead to be approximately 40 years. Better materials have been used for underground services since the 1970s. After viewing SPR results and comparing actual versus simulated balances, a 44 year life with a R4 dispersion curve is recommended for this account.



FERC Account 373 Distribution Street Lighting & Signal Systems (proposed 29 year life with a L0 dispersion curve)

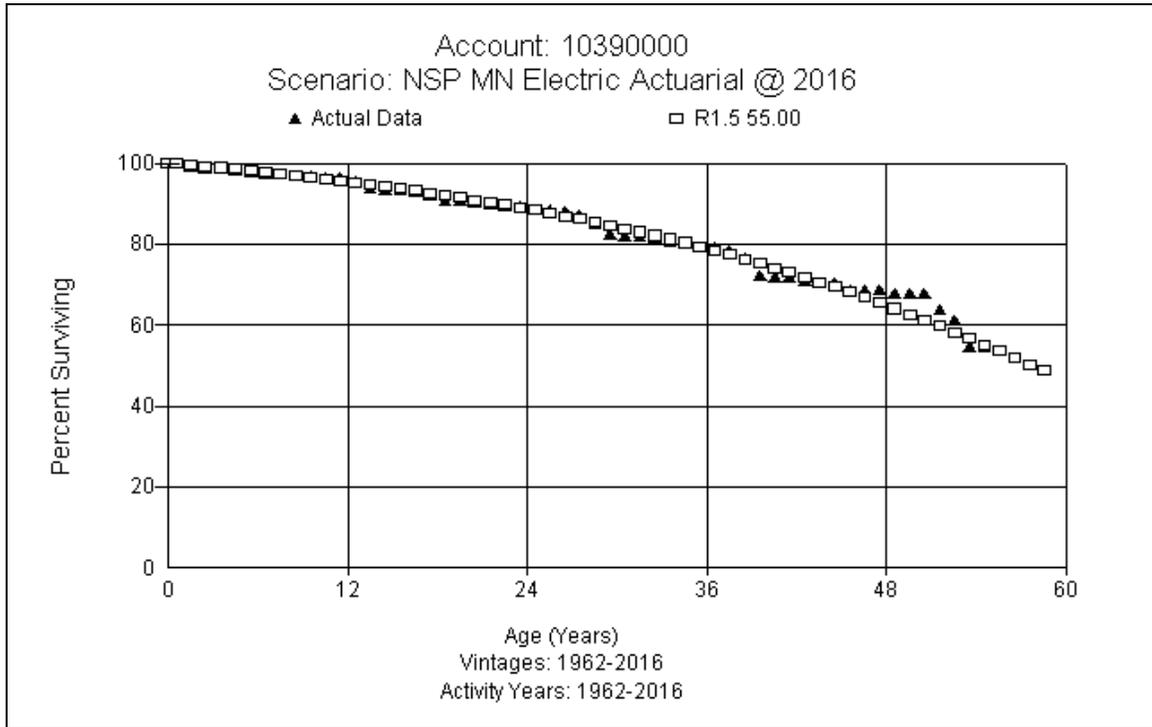
This account includes all distribution streetlights, conductor, conduit, luminaire, and standards. The current investment balance for Minnesota is \$64.2 million. The current approved life is 29 years with a L0 dispersion curve. Life analysis results are based on total Company data. SPR was used on this account, since actuarial results are only available from 2001 forward. The L0 is the top curve for many bands. As the band becomes narrower, the life increases. A comparison of the proposed curve vs. actual data is shown below. Based on judgment and Company experience, a 29 year life with a L0 dispersion curve is recommended for this account.



GENERAL**General Accounts, FERC Accounts 390****FERC Account 390 General Structures & Improvements (proposed 55 year life with a R1.5 dispersion curve)**

This account includes the cost of general structures and improvements used for utility service. The current investment balance is \$63.5 million. The current approved life is 57 years with a R1.5 dispersion curve. Many components such as heating, ventilation, and air conditioning (“HVAC”) systems, lighting, controls, finishes, and roofing in buildings will have a much shorter life than the structure itself. Some consolidation of buildings occurs, but the Company redeploys buildings for other use when possible. Going forward, Company personnel expect to replace roofs at 20 years (currently have some that have only lasted 10 years and some that have lasted 25 years or longer) and anticipate the same time frame for HVAC (which would include boilers, cooling towers, chillers, etc.). Depending on the location (heat or heavy trucks can shorten life), parking lots would be expected to last 15-20 years.

At that point, the Company would tear up the old lot, retire and replace it with a new one. Removal cost is charged for replacing lots – a fixed percentage that can change based on specific facts of the project. The average age of buildings is over 40 years. Based on the analysis and mix of assets, this study recommends moving to a 55 year life with a R1.5 dispersion curve.



FERC Account 390 General Structures & Improvements - Leased (proposed 10 life with a SQ dispersion curve)

This account includes the cost of leasehold improvements used for utility service. There is approximately \$36 thousand in this account which is fully accrued.

The approved life for this account is 10 years with a SQ dispersion curve. Based on type of assets this study recommends retaining the existing 10 year life with a SQ dispersion curve. However, if the lease term changes the asset life should change accordingly. No graph is shown.

ELECTRIC VINTAGE GROUP (AMORTIZED) ACCOUNTS

For many years, NSP has used vintage group amortization where assets are large in number, but low in cost. To implement this amortization mechanism, it is necessary to first retire the assets whose age is longer than the recommended service life for each group are retired. Then, the remaining plant in service for each account is amortized using the amortization rates shown in Appendix A-1 and B. Annually, assets which reach the average service life of each account are retired when the assets reach their average service life. Thus no dispersion curve is used for assets being recovered through vintage group amortization.

DISTRIBUTION

FERC Account 368 Distribution Line Transformers (proposed 32 year life)

This account consists of line transformers and regulators. The current investment is \$372.6 million for Minnesota in this account. The current approved life of 32 years should be retained.

FERC Account 368 Distribution Line Capacitors (proposed 25 year life)

This account consists of line capacitors. The current investment is \$18.8 million for Minnesota in this account. However, \$3.6 million is considered fully depreciated, so the adjusted balance is \$15.2 million. The current approved life of 25 years should be retained.

FERC Account 370 Distribution Meters (proposed 15 year life)

This account includes new distribution meters. The current investment is \$96.3 million for Minnesota. However, \$42.0 million is considered fully depreciated, so the adjusted balance is \$54.3 million. The current approved life of 15 years should be retained.

GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS**FERC Account 303 Intangible Computer Software – 5 year (proposed 5 year life)**

This account consists of miscellaneous computer software. The current investment is \$115.2 million. However, \$27.8 million is considered fully accrued so the adjusted balance is \$87.4 million. The current approved life of 5 years should be retained.

FERC Account 391 General Office Furniture & Equipment (proposed 20 year life)

This account consists of miscellaneous office furniture such as desks, chairs, filing cabinets, and tables used for general utility service. The current investment is \$27.6 million. The current approved life of 20 years should be retained.

FERC Account 391 General Network Equipment (proposed 6 year life)

This account consists of computer equipment used for general utility service. The current investment is \$32.4 million. The currently approved life is 4 years. Interviews with Company personnel show this equipment is lasting longer, and this study recommends moving to a 6 year life for this account.

FERC Account 392 General Transportation Equipment - Automobiles (proposed 10 year life)

This account consists of automobiles used for general utility service. The current investment is \$1.1 million. The current approved life of 10 years should be retained.

FERC Account 392 General Transportation Equipment - Light Trucks (proposed 10 year)

This account consists of light trucks used for general utility service. The

current investment is \$32.8 million. However, \$6.2 million is considered fully accrued so the adjusted balance is \$26.6 million. The current approved life is 12 years. Interviews with Company personnel show they are retiring light trucks earlier than in the past; therefore, this study recommends moving to a 10 year life for this account.

FERC Account 392 General Transportation Equipment - Trailers (proposed 12 year life)

This account consists of trailers used for general utility service. The current investment is \$17.9 million. The current approved life is 15 years. Interviews with Company personnel show they are retiring trailers earlier than in the past; therefore, this study recommends moving to a 12 year life for this account.

FERC Account 392 General Transportation Equipment - Heavy Trucks (proposed 12 year)

This account consists of heavy trucks used for general utility service. The current investment is \$97.6 million. However, \$4.1 million is considered fully accrued so the adjusted balance is \$93.5 million. The current approved life is 14 years. Interviews with Company personnel show they are retiring heavy trucks earlier than in the past; therefore, this study recommends moving to a 12 year life for this account.

FERC Account 393 General Stores Equipment (proposed 20 year)

This account consists of stores equipment used for general utility service. The current investment is \$1.6 million. The current approved life of 20 years should be retained.

FERC Account 394 General Tools, Shop & Garage Equipment (proposed 15 year life)

This account consists of various items or tools used in shop and garages

such as air compressors, grinders, mixers, hoists, and cranes. The current investment is \$81.3 million. However, \$188 thousand is considered fully accrued so the adjusted balance is \$81.1 million. The current approved life of 15 years should be retained.

FERC Account 395 General Laboratory Equipment (proposed 10 year life)

This account consists of laboratory equipment used in general utility service. The current investment is \$3.2 million. The current approved life of 10 years should be retained.

FERC Account 396 General Power Operated Equipment (proposed 12 year life)

This account consists of bulldozers, forklifts, trenchers, and other power operated equipment that cannot be licensed on roadways. The current investment is \$45.1 million. The current approved life is 12 years should be retained.

FERC Account 397 General Communication Equipment (proposed 10 year life)

This account consists of miscellaneous communication equipment used in general utility service. The current investment is \$17.1 million. However, \$159 thousand is considered fully accrued so there will be an adjusted balance of \$16.9 million. The current approved life of 9 years. Interviews with Company personnel show this equipment is lasting longer, and this study recommends moving to a 10 year life for this account.

FERC Account 397 General Communication Equipment – Two Way (proposed 10 year life)

This account consists of miscellaneous two way communication equipment used in general utility service. The current investment is \$6.5 million. The current approved life is 9 years. Interviews with Company personnel show this equipment is lasting longer, and this study recommends moving to a 10 year life for this account.

FERC Account 397 General Communication Equipment – AES (proposed 15 year life)

This account consists of miscellaneous automated energy services (“AES”) including electronic or automated meter reading communication equipment used in general utility service. The current investment is \$7.1 million. The current approved life of 15 years should be retained.

FERC Account 397 General Communication Equipment – EMS (proposed 15 year life)

This account consists of energy management system (“EMS”) communication equipment used for energy monitoring and controlling equipment to manage general utility service. The current investment is \$47.3 million. The current approved life of 15 years should be retained.

FERC Account 398 General Miscellaneous Equipment (proposed 15 year life)

This account consists of miscellaneous equipment used in general utility service. The current investment is \$2.72 million. However, \$66 thousand is considered fully accrued so there will be an adjusted balance of \$2.66 million. The current approved life of 15 years should be retained.

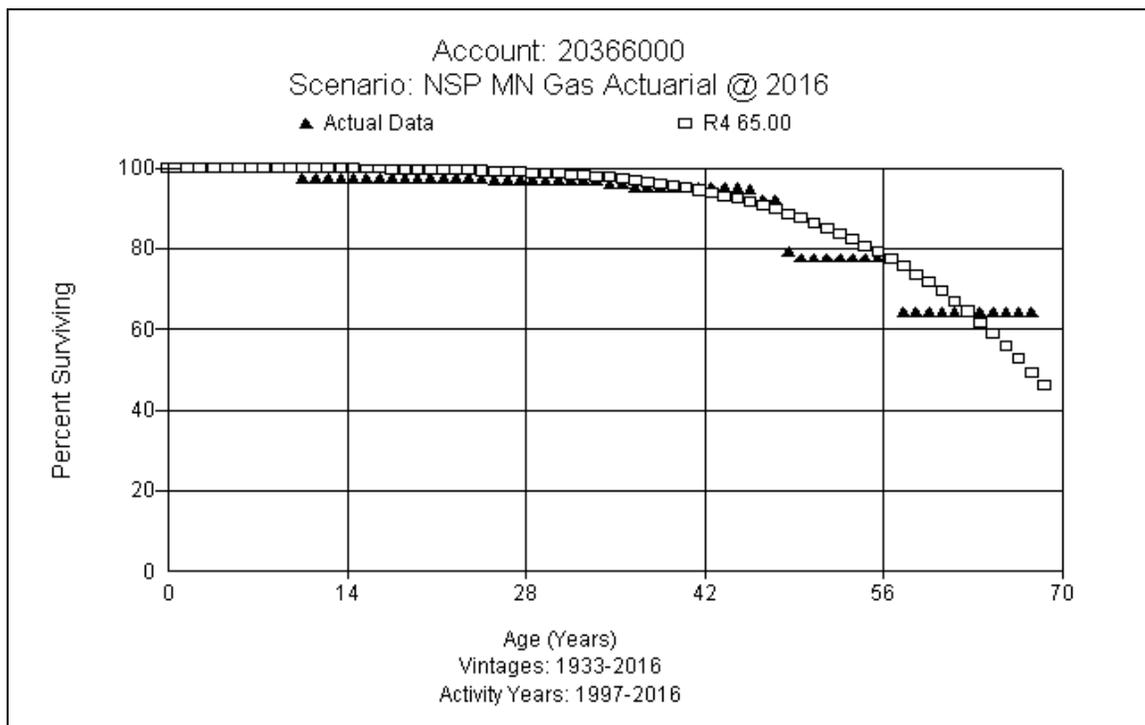
GAS PLANT

TRANSMISSION

Transmission Accounts, FERC Accounts 366 - 369

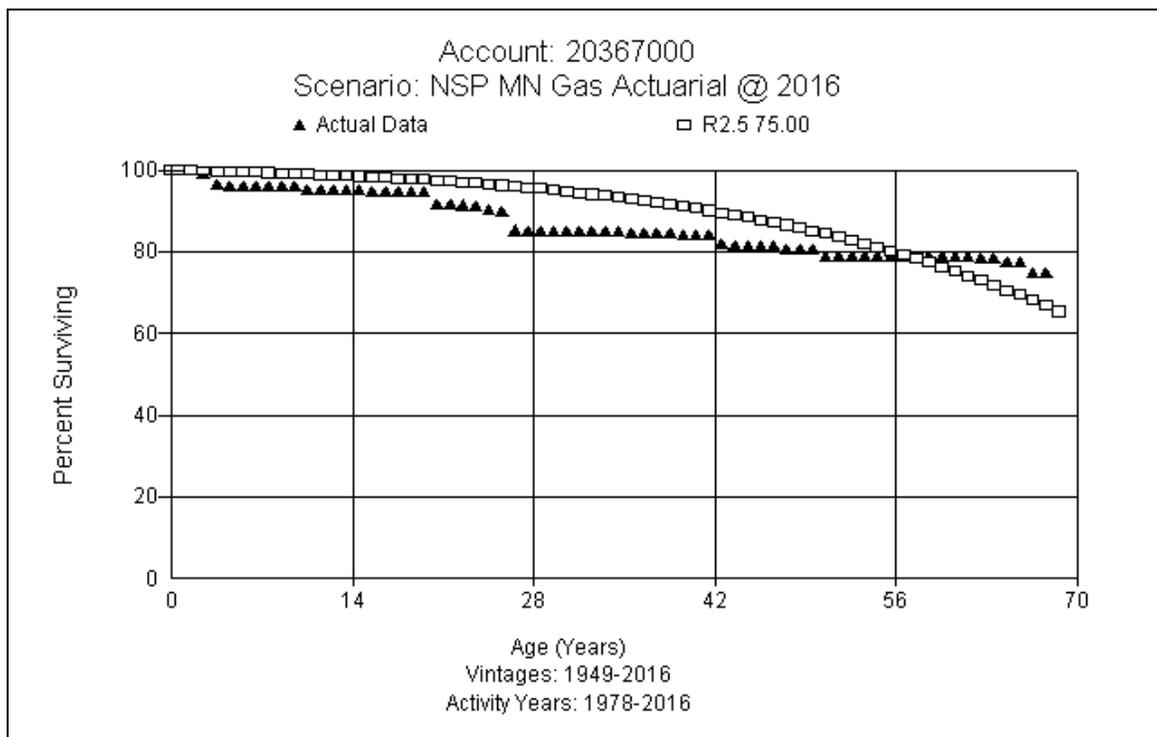
FERC Account 366 Transmission Structures & Improvements (proposed 65 year life with a R4 dispersion curve)

This account includes the cost of structures and improvements used in conjunction with transmission operations such as buildings, fences, or other structures. The plant balance in this account is \$1.1 million. The current approved life is 52 years with a R3 dispersion curve. Life analysis shows a longer life. Based on actuarial analysis, a 65 year life with a R4 dispersion curve is recommended. A graph of the observed life table vs. the proposed life and curve is shown below.



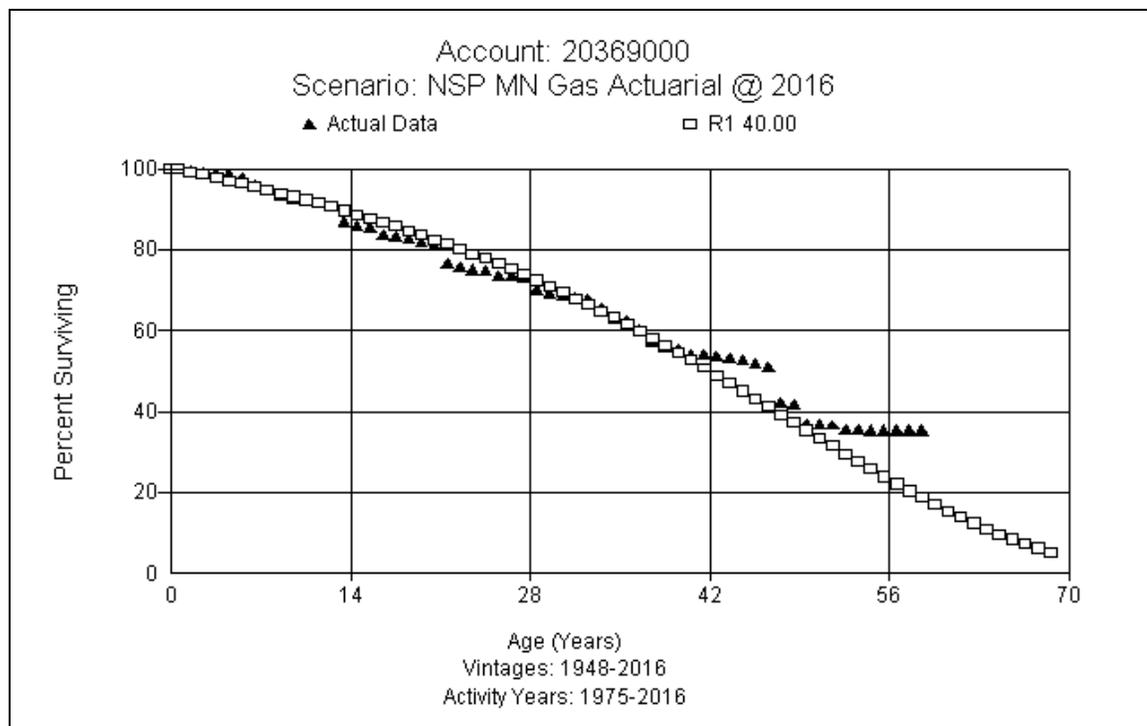
FERC Account 367 Transmission Mains (proposed 75 year life with a R2.5 dispersion curve)

This account includes the cost of transmission system mains including excavation costs, pipe, valves, and other equipment. The plant balance in this account is \$65.8 million. The current approved life is 75 years with a R2.5 dispersion curve. There are only 100 miles of transmission mains in Minnesota – nothing older than 1940s (very few miles prior to 1950s). A large project started in 2013 to replace nearly 15% of the transmission pipe (pressure coupled). Much of it was installed in late 1960s and early 1970s. For the existing asset base, 13 miles was installed in the 1940s, 27 miles in 1950s, 6 miles in the 60s, 10 miles in the 70s, 3 miles in the 80s, 13 miles in the 1990s (1995), with the rest being newer. Based on actuarial analysis and the mix of assets, this study recommends retaining a 75 year life with a R2.5 dispersion curve. A graph of actual data versus the proposed curve is shown below.



FERC Account 369 Transmission Measure & Regulating Station Equipment (proposed 40 year life with a R1 dispersion curve)

This account includes the costs of meters, gauges, and other equipment used to measure or regulate gas in connection with transmission city gate (town border station) operations. The plant balance in this account is \$13.6 million. The current approved life is 33 years with a R1.5 dispersion curve. Measurement equipment is replaced as technology improves – (e.g. from mercury meters, to chart recorders, to electronic flow meters). Life indications across various placement and experience bands show the 40 R1 to be a good match. Based on actuarial analysis and the mix of assets, this study recommends moving to a 40 year life with a R1 dispersion curve. A graph of actual data versus the proposed curve is shown below.

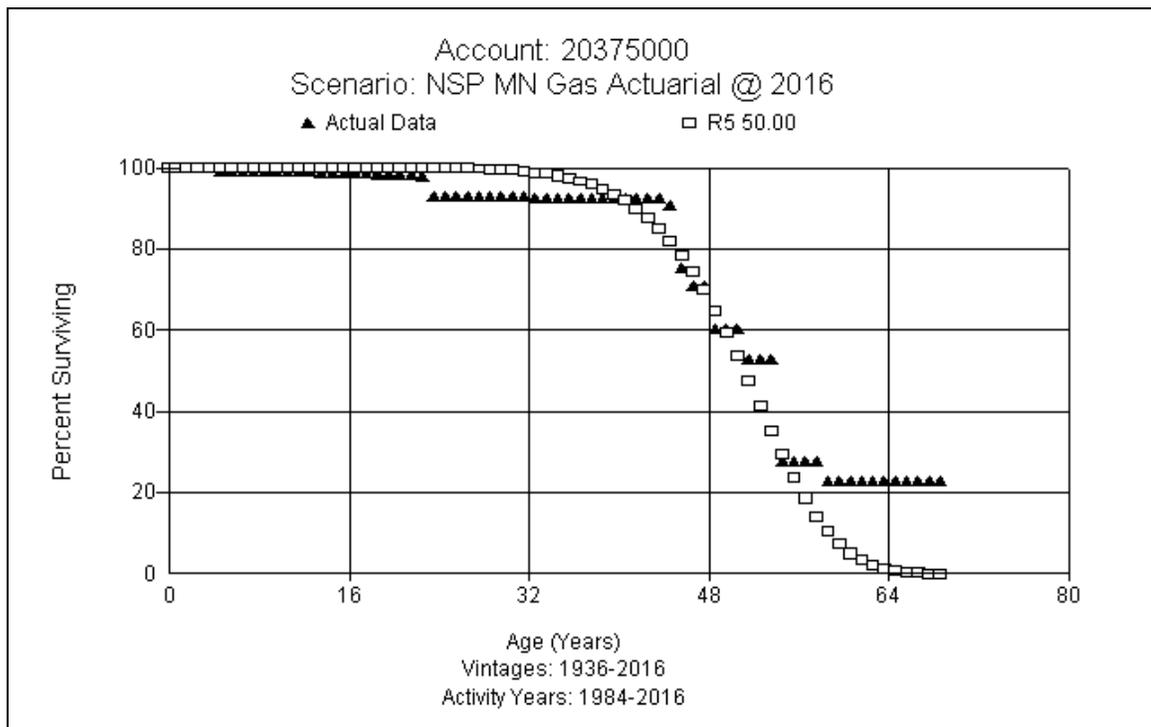


DISTRIBUTION

Distribution Accounts, FERC Accounts 375 - 380

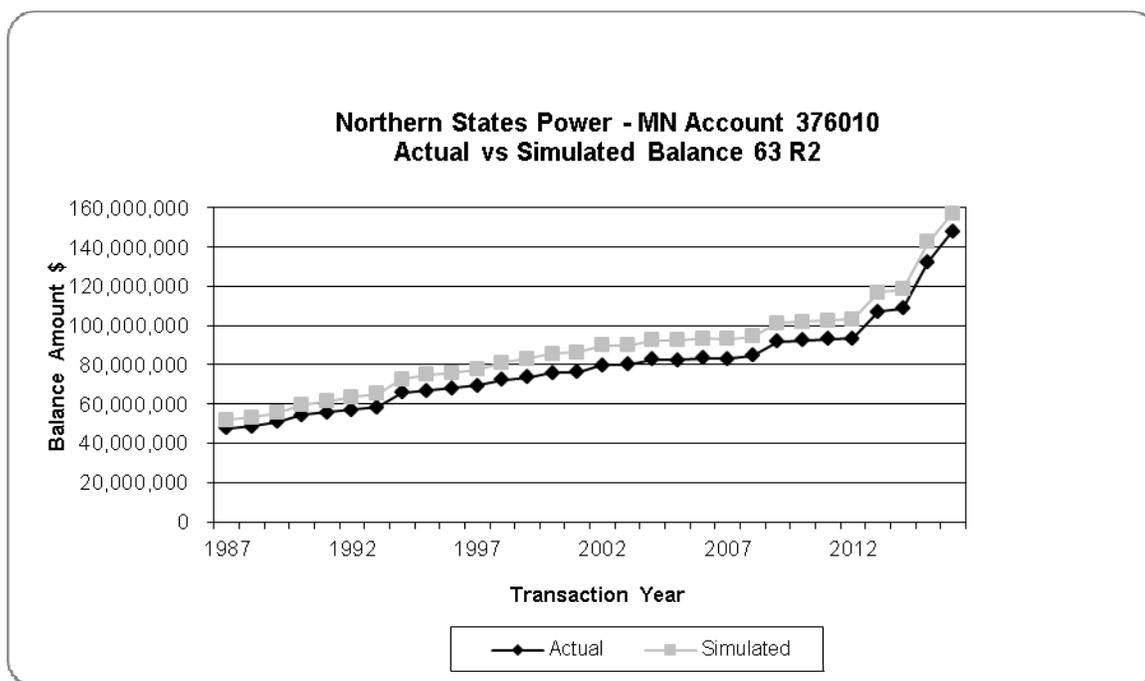
FERC Account 375 Distribution Structures & Improvements (proposed 50 year life with a R5 dispersion curve)

This account consists of small structures and improvements to such structures and associated assets at city gates and on the main line distribution system. The current investment is \$728 thousand for Minnesota. The current approved life is 41 year life with a R5 dispersion curve. Based on judgment and general expectations for structures, this study recommends moving to a 50 year life while retaining the R5 dispersion curve for this account. A graph of actual data versus the proposed curve is shown below.



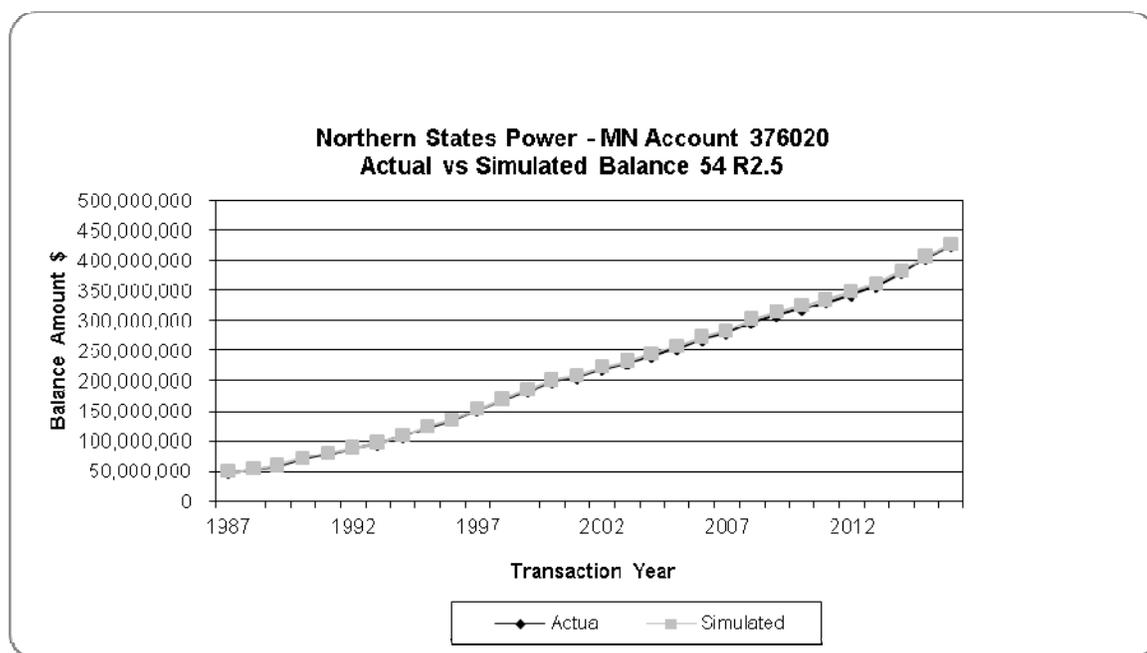
FERC Account 376 Distribution Mains – Metallic (proposed 63 year life with a R2 dispersion curve)

This account includes all steel mains. The current approved life is 51 years with a R1.5 dispersion curve. The current investment balance for Minnesota is \$135.1 million for this account. Life analysis results are based on total Company data. The average age of facilities is younger than many other utilities driven by growth in the mid to late 1990s. Actuarial data only exists from 2001 forward. SPR analysis shows a longer life in more recent periods. Based on judgment, this study recommends a change to a 63 year life with a R2 dispersion curve for this account. A comparison of actual versus simulated balances is shown below for the 63 year life with a R2 dispersion curve.



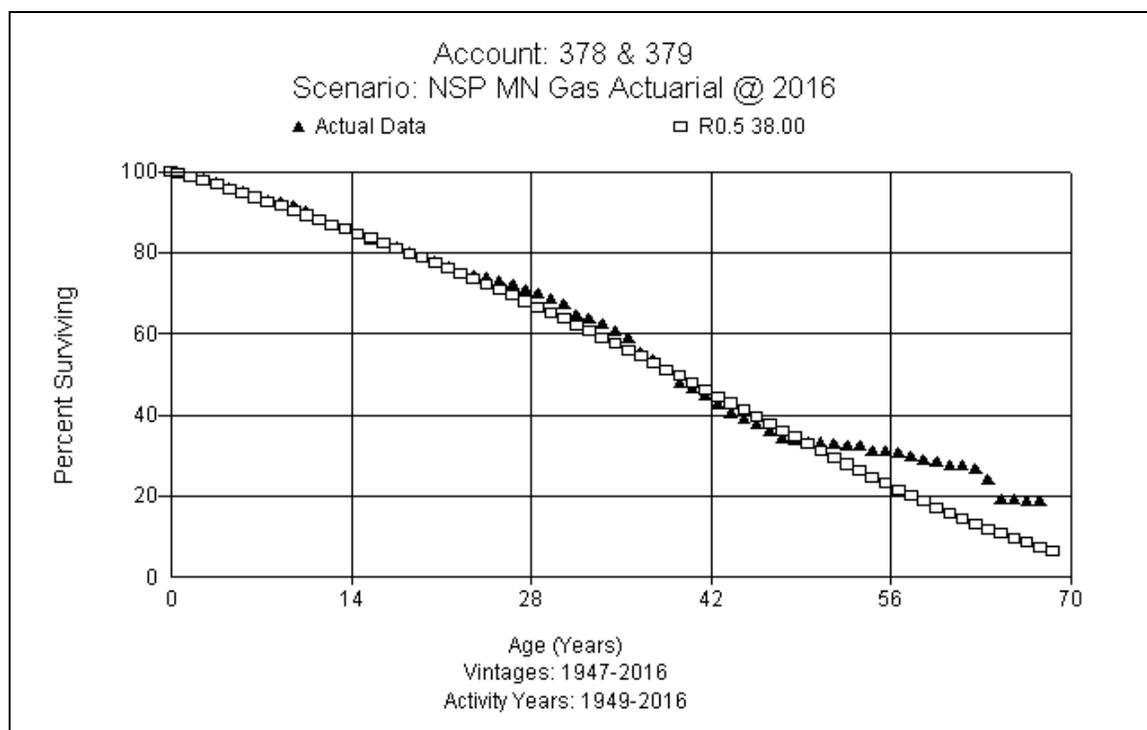
FERC Account 376 Distribution Mains – Plastic (proposed 54 year life with a R2.5 dispersion curve)

This account includes all plastic mains. The current approved life is 45 years with a R2.5 dispersion curve. The current investment balance for Minnesota is \$384.4 million for this account. Life analysis results are based on total Company data. Company personnel report that 99% of new distribution mains are plastic. The Company is aggressively replacing pre 1960's assets, with early 1970's polyethylene targeted next. Actuarial data only exists from 2001 forward. SPR analysis shows a similar life to the existing approved life. Based on judgment, this study recommends a 54 year life with a R2.5 dispersion curve. A comparison of actual versus simulated balances is shown below for the 54 year life and R2.5 dispersion curve.



FERC Account 378 Distribution Measure & Regulating Station Equipment – General (proposed 38 year life with a R0.5 dispersion curve)

This account consists of meters, gauges, and other equipment used in measuring and regulating gas in connection with distribution system operations other than the measurement of gas deliveries city gate and to customers. The current approved life is a 38 year life with a R0.5 dispersion curve. The current investment balance for Minnesota is \$22.8 million for this account. Life analysis results are based on total Company data. Consistent with the last depreciation study, this study combines the assets in Account 378 and 379 due to the similarity between the assets in each account. Actuarial analysis showed that a 38 year life with a R0.5 dispersion curve is a good match across the various experience bands. This study recommends retaining the existing 38 year life with a R0.5 dispersion. A graph of actual data versus the proposed curve is shown below.

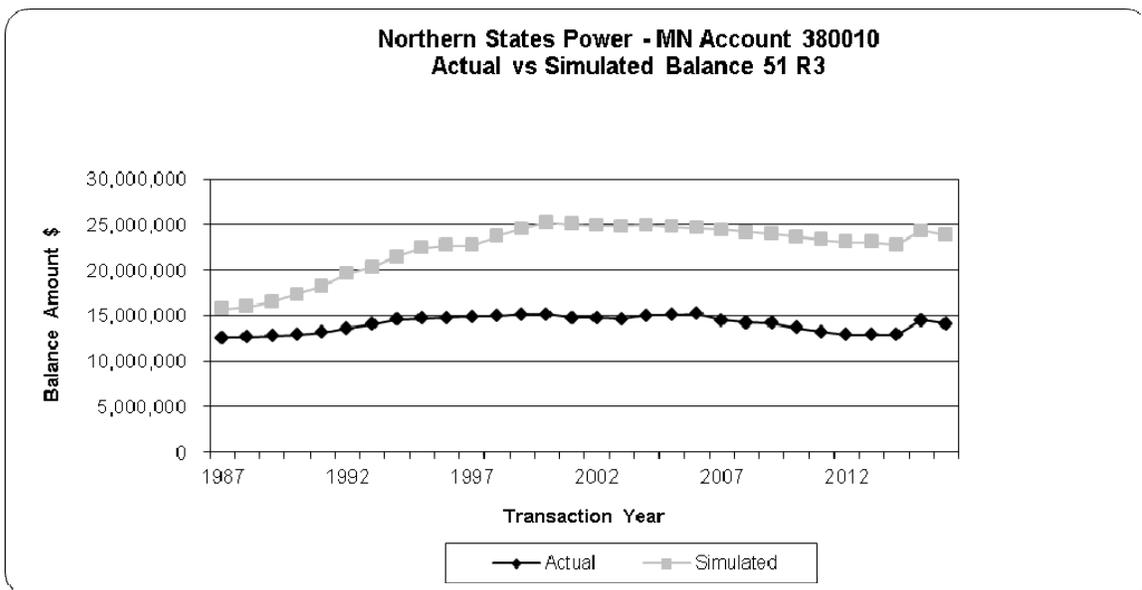


**FERC Account 379 Distribution Measure & Regulating Station Equipment -
City Gate (proposed 38 year life with a R0.5 dispersion curve)**

This account includes the measuring and regulating devices and other apparatus at city gate stations. There is a current investment of \$1.4 million for Minnesota in this account. The current approved life is a 38 year life with a R0.5 dispersion curve. Consistent with the prior study Account 378 and 379 were combined for life analysis purposes due to the similarity of the assets, similarity of use and expected lives. The resulting recommendation is a 38 year life with a R0.5 dispersion curve for both accounts. A graph of actual data versus the proposed curve is shown above in Account 378.

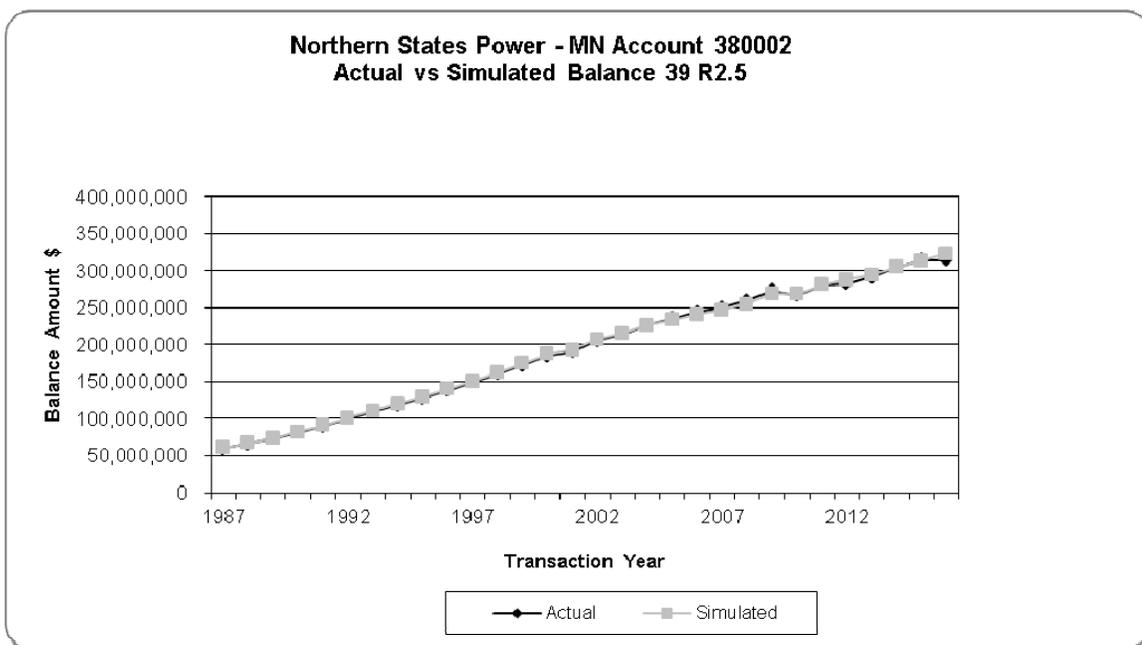
FERC Account 380 Distribution Services - Metallic (proposed 51 year life with a R3 dispersion curve)

Service lines are the steel pipes and accessories leading from the main to the customers' premises. This account has a current investment of \$12.6 million for Minnesota. The current approved life is 40 years with a S3 dispersion curve. Life analysis results are based on total Company data. Age is the primary driver of retirement of services. In a renewal area (road or otherwise), the practice is to renew all services when mains are renewed. Normal processes also trigger replacements (e.g. leak issues or compression coupled). Since actuarial data exists only for 2001 forward, this account was analyzed using SPR. Life analysis results show a longer life for this account than is currently approved. Since processes are in place to improve life expectations in this account, this study recommends moving to a 51 year life and R3 dispersion curve for this account. A comparison of actual versus simulated balances is shown below for the 51 R3 curve.



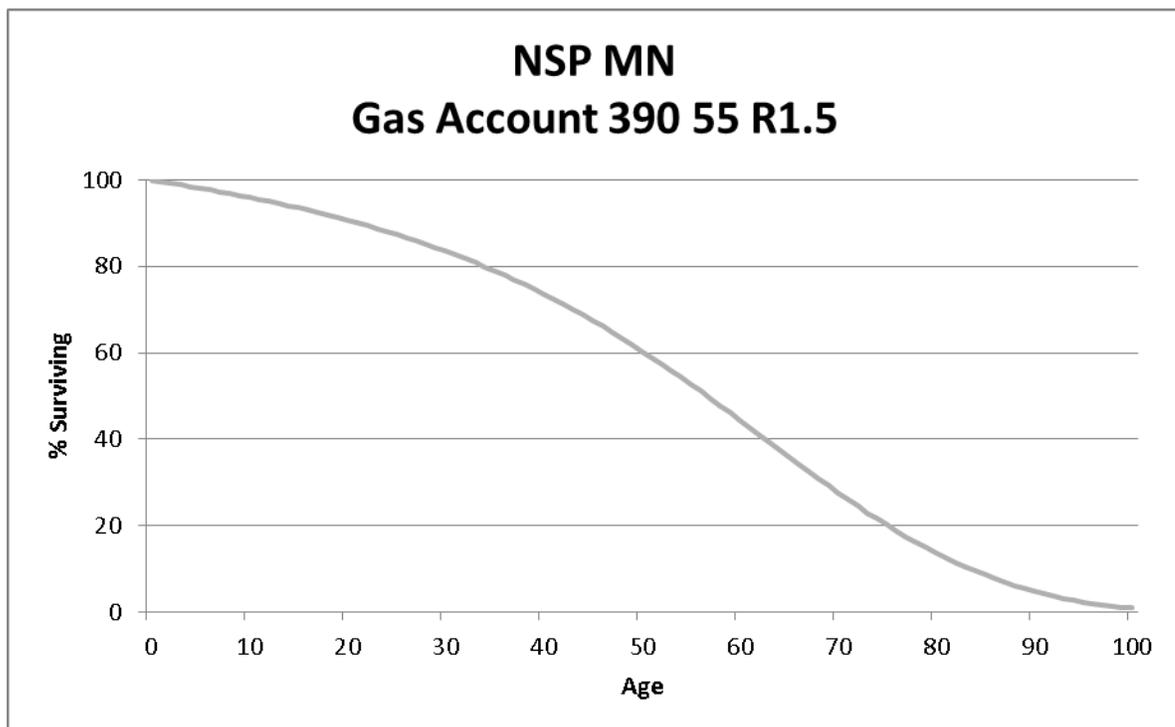
FERC Account 380 Distribution Services - Plastic (proposed 39 year life with a R2.5 dispersion curve)

Service lines are the plastic pipes and accessories leading from the main to the customers' premises. This account has a current investment of \$272.7 million for Minnesota. Life analysis results are based on total Company data. The current approved life is 39 R2.5. Since actuarial data exists only for 2001 forward, this account was analyzed using SPR. Life analysis results show a similar life to the existing approved life for this account. This study recommends retaining the existing 39 year life with a R2.5 dispersion curve for this account. A comparison of actual versus simulated is shown for the proposed 39 year life and R2.5 dispersion curve.



GENERAL**General Accounts, FERC Accounts 390****FERC Account 390 General Structures & Improvements (proposed 55 year life with a R1.5 dispersion curve)**

This account includes the cost of general structures and improvements used for utility service. The current investment balance is \$1.5 million. The current approved life is 55 years with a R1.5 dispersion curve. Gas mortality data in this account shows a shorter life than currently approved, but this trend is not expected to continue. Based on judgment, this study proposes to retain the existing 55 year life with a R1.5 dispersion curve for this account. A graph of the proposed curve for this account is shown below.



GAS VINTAGE GROUP (AMORTIZED) ACCOUNTS**GAS DISTRIBUTION****Account 381 Distribution Meters (proposed 20 year life)**

This account includes the cost of meters and house regulators installed after 1994. The current investment is \$105.1 million for Minnesota. However, \$12.9 million is considered fully accrued and results in an adjusted study balance of \$92.2 million. The current approved life of 20 years should be retained.

Account 381 Distribution Meters - Telemetry (proposed 8 year life)

This account includes the cost of telemetry assets. The current investment is \$37 thousand for Minnesota. However, the current investment is fully amortized. The current approved life of 8 years should be retained. This analysis is for any future investment in this account.

Account 383 Distribution House Regulators (proposed 20 year life)

This account includes the cost of house regulators installed before 1995 that were not combined with the meter account. The current investment is \$10.1 million for Minnesota. The current approved life of 20 years should be retained.

GAS GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS

The same life parameters used for electric plant are proposed for amortized gas plant due to the similar operations and policies. The table below summarizes recommendations and plant balances by account.

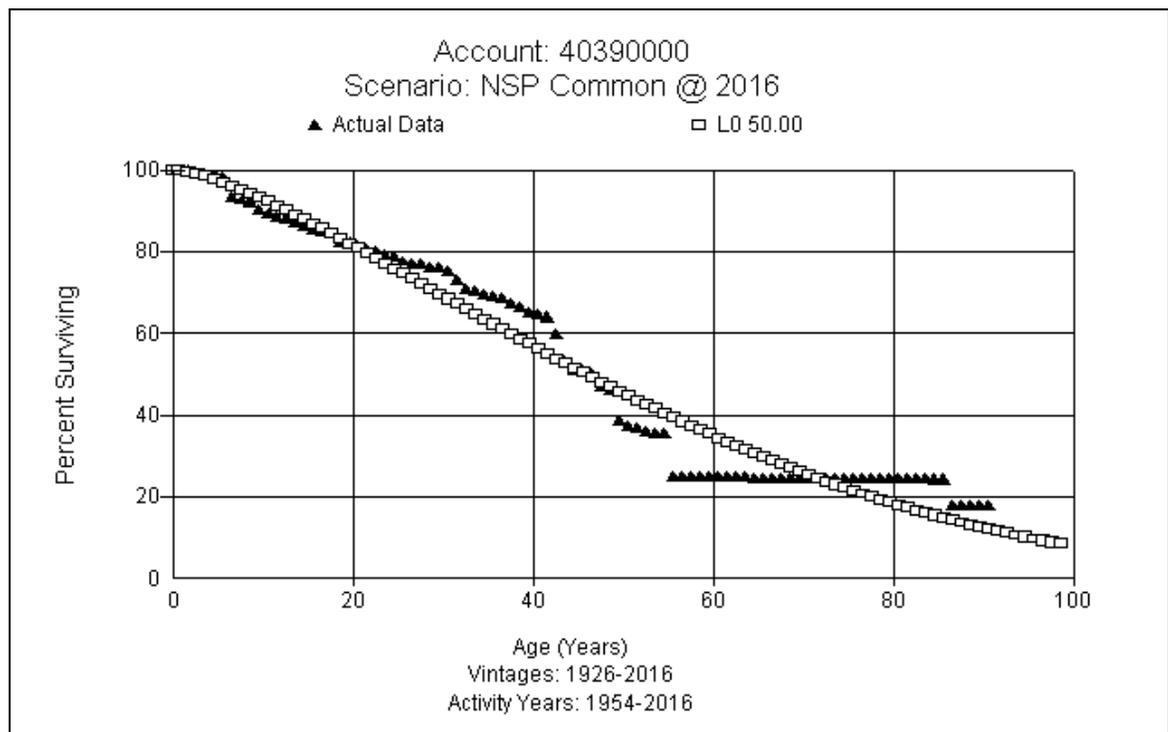
Acct	Description	Plant \$ x 000	Fully Accrued \$ x 000	Adjusted \$ x 000	Current Life	Proposed Life
Intangible						
303	Computer Software - 5 Year	7,256.6	3,062.6	4,194.0	5	5
303	Computer Software – 10 Year	234.3	0.0	234.3	10	10
General Plant						
391	Office Furniture & Equipment	906.4	0.0	906.4	20	20
391	Network Equipment	38.0	0.0	38.0	4	6
392	Transportation Equipment - Automobiles	376.9	0.0	376.9	10	10
392	Transportation Equipment – Light Trucks	6,054.5	847.5	5,207.0	12	10
392	Transportation Equipment - Trailers	1,504.1	50.3	1,453.8	15	12
392	Transportation Equipment - Heavy Trucks	8,425.9	725.1	7,700.8	14	12
393	Stores Equipment	10.1	0.0	10.1	20	20
394	Tools, Shop & Garage Equipment	6,257.8	59.1	6,198.7	15	15
395	Laboratory Equipment	0.0	0.0	0.0	10	10
396	Power Operated Equipment	2,858.2	0.0	2,858.2	12	12
397	Communication Equipment	4,722.3	0.0	4,722.3	9	10
397	Communication Equipment – Two Way	120.1	0.0	120.1	9	10
397	Communication Equipment - AES	15,492.8	0.0	15,492.8	15	15
397	Communication Equipment - EMR	764.4	0.0	764.4	15	15
398	Miscellaneous Equipment	50.7	0.0	50.7	15	15

COMMON UTILITY PLANT DEPRECIATED ACCOUNTS

General Accounts, FERC Accounts 390

FERC Account 390 General Structures & Improvements (proposed 50 year life with a L0 dispersion curve)

This account includes the cost of general structures and improvements used for utility service. There is approximately \$151.8 million in this account. The approved life for this account is 55 years and a R1.5 dispersion curve. Based on actuarial analysis, this study recommends moving to a 50 year life with a L0 dispersion curve.



FERC Account 390 General Structures & Improvements - Leased (proposed 10 life with a SQ dispersion curve)

This account includes the cost of leasehold improvements used for utility service. There is approximately \$18.5 million in this account for one property where the lease is set to expire June 2026. The approved life for this account is 10 years with a SQ dispersion curve. Based on type of assets this study recommends retaining the existing 10 year life with a SQ dispersion curve. However, if the lease term changes the asset life should change accordingly. No graph is shown.

GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS

The same life parameters used for electric and gas plant are proposed for amortized common plant due to the similar operations and policies with the exception of Account 391 Network Equipment. In Common plant, there are a large number of laptops booked in this account and a 5 year life is recommended for Common plant. The table below summarizes recommendations and plant balances by account.

Acct	Description	Plant \$ x 000	Fully Accrued \$ x 000	Adjusted \$ x 000	Current Life	Proposed Life
Intangible						
303	Computer Software - 3 Year	7,673.5	7,673.5	0.0	3	3
303	Computer Software - 5 Year	197,541.3	87,306.0	110,232.3	5	5
303	Computer Software - 7 Year	44,140.6	44,140.6	0.0	7	7
303	Computer Software - 10 Year	68,449.2	58,267.7	10,181.5	10	10
303	Computer Software - 15 Year	61,015.4	0.0	61,015.4	15	15
General Plant						
391	Office Furniture & Equipment	27,141.6	2,929.1	24,212.5	20	20
391	Network Equipment	100,446.2	3.3	100,442.9	4	5
392	Transportation Equipment - Automobiles	823.5	0.0	823.5	10	10
392	Transportation Equipment - Light Trucks	3,431.5	25.3	3,406.2	12	10
392	Transportation Equipment - Trailers	1,099.7	104.3	995.3	15	12
392	Transportation Equipment - Heavy Trucks	5,505.4	1,252.3	4,253.1	14	12
393	Stores Equipment	246.2	0.0	246.2	20	20
394	Tools, Shop & Garage Equipment	4,041.7	10.9	4,030.8	15	15
395	Laboratory Equipment	0.0	0.0	0.0	10	10
396	Power Operated Equipment	990.9	281.2	709.7	12	12
397	Communication Equipment	964.4	248.6	715.8	9	10
397	Communication Equipment - Two Way	75.1	0.0	75.1	9	10
398	Miscellaneous Equipment	582.2	0.0	582.2	15	15

Salvage Analysis

When a capital asset is retired, physically removed from service and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset). Salvage and removal cost percentages are calculated by dividing the current cost of salvage or removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the original addition versus the retirement.

The net salvage analysis uses the history of the individual accounts to estimate the future net salvage that NSP can expect in its operations. This study also removes reimbursements for relocations that may have been booked to gross salvage. Any associated retirements are also removed from the data for consistency. As a result, the analysis not only looks at the historical experience of NSP, but also takes into account recent and expected changes in operations that could reasonably lead to different future expectations for net salvage than were experienced in the past.

Salvage Characteristics

For most accounts, data for retirements, gross salvage, and cost of removal for each account is available from 1950-2016. Some accounts have shorter periods with available data. Moving averages, which remove timing differences between retirement and salvage and removal cost, were analyzed over periods varying from two to 10 years.

ELECTRIC PLANT**TRANSMISSION****Transmission Accounts, FERC Accounts 352-358****FERC Account 352 Transmission Structures & Improvements (proposed negative 5 percent net salvage)**

This account consists of any gross salvage and cost of removal associated with transmission structures and improvements which include buildings, fencing and other structures found in a transmission substation. The approved net salvage for this account is 0 percent. The most recent moving averages show negative net salvage and increased costs of removal due to changes in capacity and station reconfiguration. Taking that into consideration, negative 5 percent net salvage for this account is recommended.

FERC Account 353 Transmission Station Equipment (proposed negative 15 percent net salvage)

This account consists of any gross salvage and cost of removal associated with transmission substation equipment, from circuit breakers to switchgear. The approved net salvage for this account is negative 10 percent. The most recent 5 and 10 year moving averages show negative 16.93 percent and negative 20.10 percent net salvage respectively. Moving in the direction of that trend, negative 15 percent net salvage for this account is recommended.

FERC Account 354 Transmission Towers & Fixtures (proposed negative 35 percent net salvage)

This account consists of any gross salvage and cost of removal associated with transmission towers and fixtures, which are used to transmit electricity at a voltage of 69 kV and above. This study recommends the current approved net salvage of negative 35 percent should be retained.

FERC Account 355 Transmission Poles & Fixtures (proposed negative 50 percent net salvage)

This account consists of any gross salvage and cost of removal associated with transmission poles and fixtures, which are used to transmit electricity at a voltage of 69 kV and above. The approved net salvage for this account is negative 35 percent. The most recent 5 and 10 year moving averages show negative 108.84 percent and negative 105.28 percent net salvage respectively. Moving in the direction of that trend, negative 50 percent net salvage for this account is recommended.

FERC Account 356 Transmission Overhead Conductor & Devices (proposed negative 35 percent net salvage)

This account consists of any gross salvage and cost of removal associated with Transmission overhead conductors, which are used to transmit electricity at voltages of 69 kV and above. The approved net salvage for this account is negative 30 percent. The most recent 5 and 10 year moving averages show negative 69.71 percent and negative 41.68 percent net salvage respectively. Moving in the direction of that trend, negative 35 percent net salvage for this account is recommended.

FERC Account 357 Transmission Underground Conduit (proposed 0 percent net salvage)

This account consists of any gross salvage and cost of removal associated with underground conduit. The approved net salvage for this account is 0 percent. There is limited retirement and net salvage activity in recent years. . Based on judgment, retention of 0 percent net salvage for this account is recommended.

FERC Account 358 Transmission Underground Conductor & Devices (proposed negative 5 percent net salvage)

This account consists of any gross salvage and cost of removal associated

with underground conductor. The lines are low pressure oil filled; paper wrapped 500 MCM copper cable. The approved net salvage for this account is 0 percent. Data is limited for this account. The most recent 5 and 10 year moving averages show negative 132.36 percent and negative 16.03 percent net salvage, respectively. Retirement data is limited for this account, however removal costs are sometimes quite high when retirements occur; therefore, moving to negative 5 percent net salvage for this account is recommended.

DISTRIBUTION

Distribution Accounts, FERC Accounts 361 - 373

FERC Account 361 Distribution Structures & Improvements (proposed negative 30 percent net salvage)

This account contains any gross salvage and cost of removal associated with facilities ranging from fencing to other structures found in distribution substations. The approved net salvage for this account is negative 30 percent. The most recent 5 and 10 year moving averages show negative 196.40 percent and negative 139.35 percent net salvage respectively. Since there is a low level of retirement data and it is sporadic for this account, retention of negative 30 percent net salvage for this account is recommended.

FERC Account 362 Distribution Station Equipment (proposed negative 25 percent net salvage)

This account contains any gross salvage and cost of removal associated with a wide variety of distribution substation equipment, from circuit breakers to switchgear. The approved net salvage for this account is negative 20 percent. The most recent 5 and 10 year moving averages show negative 26.77 percent and negative 26.68 percent net salvage respectively. Moving in the direction of that trend, negative 25 percent net salvage for this account is recommended.

FERC Account 364 Distribution Poles, Towers & Fixtures (proposed negative

120 percent net salvage)

This account contains any gross salvage and cost of removal associated with poles and towers of various material types: wood and steel. The approved net salvage for this account is negative 100 percent. The most recent 5 and 10 year moving averages show negative 255.40 percent and negative 244.52 percent net salvage respectively. Moving in the direction of that trend, negative 120 percent net salvage for this account is recommended.

FERC Account 365 Distribution Overhead Conductor & Devices (proposed negative 25 percent net salvage)

This account consists of any gross salvage and cost of removal associated with overhead conductor of various thickness, as well as various switches and reclosers. The approved net salvage for this account is negative 20 percent. The most recent 5 and 10 year moving averages show negative 44.23 percent and negative 33.49 percent net salvage respectively. Moving in the direction of that trend, negative 25 percent net salvage for this account is recommended.

FERC Account 366 Distribution Underground Conduit (proposed negative 20 percent net salvage)

This account consists of any gross salvage and cost of removal associated with conduit, duct banks, vaults, manholes, and ventilating system equipment. The approved net salvage for this account is negative 10 percent. The most recent 5 and 10 year moving averages show negative 276.23 percent and negative 89.75 percent net salvage respectively. Moving in the direction of that trend, negative 20 percent net salvage for this account is recommended.

FERC Account 367 Distribution Underground Conductor & Devices (proposed negative 10 percent net salvage)

This account consists of any gross salvage and cost of removal associated with underground distribution conductor, switches, and switchgear. The approved

net salvage for this account is 0 percent. The most recent 5 and 10 year moving averages show negative 45.44 percent and negative 26.99 percent net salvage respectively. Moving in the direction of that trend, a negative 10 percent net salvage for this account is recommended.

FERC Account 369 Distribution Services – Overhead (proposed negative 85 percent net salvage)

This account includes any gross salvage or cost of removal associate with overhead services. The approved net salvage for this account is negative 70 percent. The last depreciation study combined data for overhead and underground services, whereas this study separates the two. The most recent 5 and 10 year moving averages show negative 163.18 percent and negative 127.99 percent net salvage respectively. Moving in the direction of that trend, negative 85 percent net salvage for this account is recommended.

FERC Account 369 Distribution Services – Underground (proposed negative 5 percent net salvage)

This account includes any gross salvage and cost of removal associated with underground services. The approved net salvage for this account is negative 5 percent. The last study combined data for overhead and underground services, whereas this study separates the two. The most recent 5 and 10 year moving averages show negative 50.02 percent and negative 7.72 percent net salvage respectively. Retaining the existing negative 5 percent net salvage for this account is recommended.

FERC Account 373 Distribution Street Lighting & Signal Systems (proposed negative 40 percent net salvage)

This account includes any gross salvage and cost of removal associated with distribution streetlights, conductor, conduit, luminaire, and standards. The approved net salvage for this account is negative 35 percent. The most recent 5 and 10 year

moving averages show negative 90.29 percent and negative 91.90 percent net salvage respectively. Moving in the direction of that trend, negative 40 percent net salvage for this account is recommended.

GENERAL

General Accounts, FERC Accounts 390

FERC Account 390 General Structures & Improvements (proposed negative 20 percent net salvage)

This account includes the any gross salvage and cost of removal associated with cost of general structures and improvements used for utility service. The approved net salvage for this account is negative 20 percent. The most recent 5 and 10 year moving averages show negative 15.70 percent and negative 19.32 percent net salvage respectively. Retaining the existing, negative 20 percent net salvage for this account is recommended.

ELECTRIC VINTAGE GROUP (AMORTIZED) ACCOUNTS

DISTRIBUTION

FERC Account 368 Distribution Line Transformers (proposed negative 5 percent net salvage)

This account consists of any gross salvage and cost of removal associated with line transformers and regulators. The approved net salvage for this account is negative 5 percent. The most recent 5 year moving averages shows negative 10.45 and negative 9.37 percent respectively. Removal and salvage vary fairly significantly over time. Therefore, retaining negative 5 percent net salvage for this account is recommended.

FERC Account 368 Distribution Line Capacitors (proposed negative 7 percent net salvage)

This account consists of line capacitors. The approved net salvage for this

account is negative 10 percent. The most recent 5 and 10 year moving averages show negative 4.18 percent and negative 6.77 percent net salvage respectively. Moving in the direction of that trend, negative 7 percent net salvage for this account is recommended.

FERC Account 370 Distribution Meters (proposed negative 5 percent net salvage)

This account includes any gross salvage and cost of removal associated with new distribution meters. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show negative 7.99 percent and negative 11.77 percent net salvage respectively. Moving in the direction of that trend, negative 5 percent net salvage for this account is recommended.

FERC Account 370 Distribution Meters – Old (proposed zero percent net salvage)

This account includes any gross salvage and cost of removal associated with all old distribution meters. The approved net salvage for this account is zero percent. Limited data shows zero percent net salvage for this account. Thus, retention of zero percent net salvage for this account is recommended.

GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS**FERC Account 303 Intangible Computer Software – 5 year (proposed zero percent net salvage)**

This account consists of any gross salvage and cost of removal associated with miscellaneous computer software. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show zero percent net salvage. Based on history and judgment, retention of zero percent net salvage for this account is recommended.

FERC Account 391 General Office Furniture & Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with miscellaneous office furniture such as desks, chairs, filing cabinets, and tables used for general utility service. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show negative 4.52 percent and negative 1.43 percent, respectively. Based on history and judgment, retention of zero percent net salvage for this account is recommended.

FERC Account 391 General Network Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with computer equipment used for general utility service. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving average shows zero percent net salvage for both periods. Based on history and judgment, retention of zero percent net salvage for this account is recommended.

FERC Account 392 General Transportation Equipment - Automobiles (proposed 5 percent net salvage)

This account consists of any gross salvage and cost of removal associated with automobiles used for general utility service. The approved net salvage for this

account is zero percent. In the last depreciation study, the Company applied any gross salvage for transportation equipment to the new asset. That practice has been discontinued and all salvage proceeds are now being booked to the accumulated provision for depreciation. Based on recent retirement history, 5 percent net salvage for this account is recommended.

FERC Account 392 General Transportation Equipment - Light Trucks (proposed 10 percent net salvage)

This account consists of any gross salvage and cost of removal associated with light trucks used for general utility service. The approved net salvage for this account is zero percent. In the last depreciation study, the Company applied any gross salvage for transportation equipment to the new asset. That practice has been discontinued and all salvage proceeds are now being booked to the accumulated provision for depreciation. Based on recent retirement history, 10 percent net salvage for this account is recommended.

FERC Account 392 General Transportation Equipment - Trailers (proposed 20 percent net salvage)

This account consists of any gross salvage and cost of removal associated with trailers used for general utility service. The approved net salvage for this account is zero percent. In the last depreciation study, the Company applied any gross salvage for transportation equipment to the new asset. That practice has been discontinued and all salvage proceeds are now being booked to the accumulated provision for depreciation. Based on recent retirement history, 20 percent net salvage for this account is recommended.

FERC Account 392 General Transportation Equipment - Heavy Trucks (proposed 15 percent net salvage)

This account consists of any gross salvage and cost of removal associated with heavy trucks used for general utility service. The approved net salvage for this

account is zero percent. In the last depreciation study, the Company applied any gross salvage for transportation equipment to the new asset. That practice has been discontinued and all salvage proceeds are now being booked to the accumulated provision for depreciation. Based on recent retirement history, 15 percent net salvage for this account is recommended.

FERC Account 393 General Stores Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with stores equipment used for general utility service. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show less than 1 percent net salvage for both periods. Based on history and judgment, retention of zero percent net salvage for this account is recommended.

FERC Account 394 General Tools, Shop & Garage Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with various items or tools used in shop and garages such as air compressors, grinders, mixers, hoists, and cranes. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show zero percent net salvage. Based on history and judgment, retention of zero percent net salvage for this account is recommended.

FERC Account 395 General Laboratory Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with laboratory equipment used in general utility service. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show zero percent net salvage. Based on history and judgment, retention of zero percent net salvage is recommended for this account.

FERC Account 396 General Power Operated Equipment (proposed 15 percent net salvage)

This account consists of any gross salvage and cost of removal associated with bulldozers, forklifts, trenchers, and other power operated equipment that cannot be licensed on roadways. The approved net salvage for this account is zero percent. In the last depreciation study, the Company applied any gross salvage for transportation equipment to the new asset. That practice has been discontinued and all salvage proceeds are now being booked to the accumulated provision for depreciation. Based on recent retirement history, 15 percent net salvage for this account is recommended.

FERC Account 397 General Communication Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with miscellaneous communication equipment used in general utility service. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show negative 0.35 percent and negative 0.56 percent net salvage respectively. Following that trend, retention of zero percent net salvage for this account is recommended.

FERC Account 397 General Communication Equipment – Two Way (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with miscellaneous two way communication equipment used in general utility service. The approved net salvage for this account is zero percent. Based on experience with the other 397 accounts, retention of zero percent net salvage for this account is recommended.

FERC Account 397 General Communication Equipment – AES (proposed zero

percent net salvage)

This account consists of any gross salvage and cost of removal associated with miscellaneous AES including electronic or automated meter reading communication equipment used in general utility service. The approved net salvage for this account is zero percent. No data for this subaccount exists. Based on experience with the other 397 accounts, retention of zero percent net salvage for this account is recommended.

FERC Account 397 General Communication Equipment – EMS (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with EMS communication equipment used for energy monitoring and controlling equipment to manage general utility service. The approved net salvage for this account is zero percent. No data for this subaccount exists. Based on experience with the other 397 accounts and the characteristics of the assets in this account, retention of zero percent net salvage for this account is recommended.

FERC Account 398 General Miscellaneous Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with miscellaneous equipment used in general utility service. The approved net salvage for this account is zero percent. There is minimal retirement experience in this account. The most recent 5 and 10 year moving averages show zero and negative 3.18 percent net salvage, respectively. Based on history and judgment, retention of zero percent net salvage for this account is recommended.

GAS DEPRECIATED PLANT**TRANSMISSION****Transmission Accounts, FERC Accounts 366 - 369****FERC Account 366 Transmission Structures & Improvements (proposed negative 5 percent net salvage)**

This account includes any gross salvage and cost of removal associated with structures and improvements used in conjunction with transmission operations such as buildings, fences, or other structures. The approved net salvage for this account is negative 5 percent. There is limited retirement activity in this account. Based on history and judgment, retention of negative 5 percent net salvage for this account is recommended.

FERC Account 367 Transmission Mains (proposed negative 15 percent net salvage)

This account includes any gross salvage and cost of removal associated with the costs of transmission system mains including excavation costs, pipe, valves, and other equipment. The approved net salvage for this account is negative 15 percent. The most recent 5 and 10 year moving averages show negative 65.39 percent and negative 54.80 percent net salvage respectively. The high negative net salvage is driven by large removal cost in one year and is discounted. Based on history and judgment, retention of negative 15 percent net salvage for this account is recommended.

FERC Account 369 Transmission Measure & Regulating Station Equipment (proposed negative 30 percent net salvage)

This account includes any gross salvage and cost of removal associated with the costs of meters, gauges, and other equipment used to measure or regulate gas in connection with transmission city gate (town border station) operations. The approved net salvage for this account is negative 30 percent. The most recent 5 and 10 year moving averages show negative 75.01 percent and negative 58.19

percent net salvage respectively. Based on history and judgment, retention of negative 30 percent net salvage for this account is recommended.

DISTRIBUTION

Distribution Accounts, FERC Accounts 375 - 380

FERC Account 375 Distribution Structures & Improvements (proposed negative 5 percent net salvage)

This account any gross salvage and cost of removal associated with small structures and improvements to such structures and associated assets at city gates and on the main line distribution system. The approved net salvage for this account is zero percent. Data is limited for this account. The most recent 10 year moving averages shows negative 63.47 percent net salvage. Moving in the direction of that trend, negative 5 percent net salvage for this account is recommended.

FERC Account 376 Distribution Mains – Metallic (proposed negative 25 percent net salvage)

This account includes any gross salvage and cost of removal associated with all steel mains. The approved net salvage for this account is negative 20 percent. The most recent 5 and 10 year moving averages show negative 49.60 percent and negative 41.17 percent net salvage respectively. Moving in the direction of that trend, negative 25 percent net salvage for this account is recommended.

FERC Account 376 Distribution Mains – Plastic (proposed negative 20 percent net salvage)

This account includes any gross salvage and cost of removal associated with all plastic mains. The approved net salvage for this account is negative 15 percent. The most recent 5 and 10 year moving averages show negative 133.57 percent and negative 56.76 percent net salvage respectively. Moving in the direction of that trend, negative 20 percent net salvage for this account is recommended.

FERC Account 378 Distribution Measure & Regulating Station Equipment – General (proposed negative 25 percent net salvage)

This account consists of any gross salvage and cost of removal associated with meters, gauges, and other equipment used in measuring and regulating gas in connection with distribution system operations other than the measurement of gas deliveries city gate and to customers. The approved net salvage for this account is negative 25 percent. The most recent 5 and 10 year moving averages show negative 20.03 percent and negative 28.56 percent net salvage respectively. Retention of negative 25 percent net salvage for this account is recommended.

FERC Account 379 Distribution Measure & Regulating Station Equipment - City Gate (proposed negative 5 percent net salvage)

This account consists of any gross salvage and cost of removal associated with measuring and regulating devices and other apparatus at city gate stations. The approved net salvage for this account is negative 2 percent. The most recent 5 and 10 year moving averages show negative 73.36 percent and negative 71.54 percent net salvage respectively. There are few retirement in recent years in this account which would caution against a significant movement in net salvage. A negative 5 percent net salvage for this account is recommended.

FERC Account 380 Distribution Services - Metallic (proposed negative 40 percent net salvage)

Service lines are the steel pipes and accessories leading from the main to the customers' premises. The approved net salvage for this account is negative 40 percent. The most recent 5 and 10 year moving averages show negative 40.33 percent and negative 44.77 percent net salvage respectively. Moving in the direction of that trend, negative 40 percent net salvage for this account is recommended.

FERC Account 380 Distribution Services - Plastic (proposed negative 25 percent net salvage)

Service lines are the plastic pipes and accessories leading from the main to the customers' premises. The approved net salvage for this account is negative 30 percent. The most recent 5 and 10 year moving averages show negative 11.62 percent and negative 18.24 percent net salvage respectively. The decrease in 2016 is due to a large retirement in 2016. The 5 and 10 year bands from 2015 demonstrate a net salvage more negative than 25 percent. A negative 25 percent net salvage for this account is recommended.

GENERAL**General Accounts, FERC Accounts 390****FERC Account 390 General Structures & Improvements (proposed negative 14 percent net salvage)**

This account includes any gross salvage and cost of removal associated with cost of general structures and improvements used for utility service. The approved net salvage for this account is negative 20 percent. There has been little retirement activity in this account. Based on data for Account 390 Electric and 390 Common, negative 14 percent net salvage for this account is recommended.

GAS VINTAGE GROUP (AMORTIZED) ACCOUNTS**GAS DISTRIBUTION****Account 381 Distribution Meters (proposed negative 5 percent net salvage)**

This account includes any gross salvage and cost of removal associated with the cost of meters. The approved net salvage for this account is negative 3 percent. The most recent 5 and 10 year moving averages show negative 4.11 percent and negative 5.82 percent net salvage respectively. A negative 5 percent net salvage for this account is recommended.

Account 381 Distribution Meters - Telemetry (proposed zero percent net salvage)

This account includes any gross salvage and cost of removal associated with the cost of telemetry assets. The approved net salvage for this account is 0 percent. There has been limited retirement experience. Based on data and judgment, retention of zero percent net salvage for this account is recommended. This analysis is for any future investment in this account. The investment in this account is fully amortized in 2017.

Account 383 Distribution House Regulators (proposed negative 1 percent net salvage)

This account includes any gross salvage and cost of removal associated with cost of house regulators. The approved net salvage for this account is zero percent. The most recent 10 year moving average shows negative 1.25 percent net salvage. Based on recent history and judgment, negative 1 percent net salvage for this account is recommended.

GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS

The same net salvage parameters used for electric plant are proposed for amortized gas plant due to the similar operations and policies. The table below summarizes recommendations by account.

GAS AMORTIZED ACCOUNTS

Acct	Description	Current Net Salvage	Proposed Net Salvage
Intangible			
303	Computer Software - 5 Year	0	0
303	Computer Software – 10 Year	0	0
General Plant			
391	Office Furniture & Equipment	0	0
391	Network Equipment	0	0
392	Transportation Equipment - Automobiles	0	5
392	Transportation Equipment - Light Trucks	0	10
392	Transportation Equipment - Trailers	0	20
392	Transportation Equipment - Heavy Trucks	0	15
393	Stores Equipment	0	0
394	Tools, Shop & Garage Equipment	0	0
395	Laboratory Equipment	0	0
396	Power Operated Equipment	0	15
397	Communication Equipment	0	0
397	Communication Equipment - AES	0	0
397	Communication Equipment - EMS	0	0
398	Miscellaneous Equipment	0	0

COMMON UTILITY PLANT DEPRECIATED ACCOUNTS**General Accounts, FERC Account 390****FERC Account 390 General Structures & Improvements (proposed negative 25 percent net salvage)**

This account includes any gross salvage or cost of removal associated with the cost of general structures and improvements used for utility service. The approved net salvage for this account is negative 20 percent. Net salvage data shows negative net salvage in most bands. The most recent 5 and 10 year averages are negative 23.43 percent and negative 41.13 percent respectively. A negative 25 percent net salvage for this account is recommended.

FERC Account 390 General Structures & Improvements – Leased (proposed zero percent net salvage)

This account includes any gross salvage or cost of removal associated with the cost of leasehold improvements used for utility service. The approved net salvage for this account is zero percent. There has been no retirement experience in this account. These assets typically have no net salvage. Based on judgment, retaining zero percent net salvage for this account is recommended.

GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS

The same net salvage parameters used for electric and gas plant are proposed for amortized common plant due to the similar operations and policies. The table below summarizes recommendations by account.

COMMON AMORTIZED PLANT

Acct	Description	Current Net Salvage	Proposed Net Salvage
Intangible			
303	Computer Software - 3 Year	0	0
303	Computer Software - 5 Year	0	0
303	Computer Software - 7 Year	0	0
303	Computer Software - 10 Year	0	0
303	Computer Software – 15 Year	0	0
General Plant			
391	Office Furniture & Equipment	0	0
391	Network Equipment	0	0
392	Transportation Equipment - Automobiles	0	5
392	Transportation Equipment - Light Trucks	0	10
392	Transportation Equipment - Trailers	0	20
392	Transportation Equipment - Heavy Trucks	0	15
393	Stores Equipment	0	0
394	Tools, Shop & Garage Equipment	0	0
395	Laboratory Equipment	0	0
396	Power Operated Equipment	0	15
397	Communication Equipment	0	0
397	Communication Equipment Two Way	0	0
398	Miscellaneous Equipment	0	0

APPENDIX A
Depreciation Rate Calculations

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

2017 Summary of Annual Depreciation Accruals

Average Service Life

Utility Accounts

FERC Account	Company Account	Account Description	Plant Balance 01/01/2017	Depreciation Reserve 01/01/2017	Est. Future Net Salvage % Amount	Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depr Rate	Reserve Ratio	
Electric Utility											
Transmission											
352	10352000	Structures & Improvements	103,086,366	16,791,010	-5%	(5,154,318)	91,449,675	58.75	1,556,629	1.51%	16.29%
353	10353000	Station Equipment	1,181,449,210	266,220,136	-15%	(177,217,381)	1,092,446,456	44.63	24,478,696	2.07%	22.53%
354	10354000	Towers & Fixtures	118,631,858	66,493,064	-35%	(41,521,150)	93,659,945	42.73	2,191,928	1.85%	56.05%
355	10355000	Poles & Fixtures	1,330,556,061	188,365,602	-50%	(665,278,031)	1,807,468,490	55.94	32,313,257	2.43%	14.16%
356	10356000	Overhead Conductor & Devices	532,704,102	89,241,054	-35%	(186,446,436)	629,909,483	58.38	10,789,141	2.03%	16.75%
357	10357000	Underground Conduit	25,910,138	3,722,204	0%	-	22,187,934	62.13	357,111	1.38%	14.37%
358	10358000	Underground Conductor & Devices	30,710,573	6,723,959	-5%	(1,535,529)	25,522,143	39.20	651,157	2.12%	21.89%
Total Transmission			3,323,048,309	637,557,028		(1,077,152,845)	3,762,644,126		72,337,918		
Distribution - Minnesota Only											
361	10361000	Structures & Improvements	43,721,596	14,082,032	-30%	(13,116,479)	42,756,043	47.26	904,773	2.07%	32.21%
362	10362000	Station Equipment	552,978,032	194,058,095	-25%	(138,244,508)	497,164,446	37.99	13,086,190	2.37%	35.09%
364	10364000	Poles, Towers & Fixtures	343,536,905	194,086,158	-120%	(412,244,286)	561,695,032	34.83	16,128,736	4.69%	56.50%
365	10365000	Overhead Conductor & Devices	373,235,852	101,963,938	-25%	(93,308,963)	364,580,877	30.40	11,991,745	3.21%	27.32%
366	10366000	Underground Conduit	261,312,548	77,065,329	-20%	(52,262,510)	236,509,728	42.12	5,615,408	2.15%	29.49%
367	10367000	Underground Conductor & Devices	967,850,933	266,729,577	-10%	(96,785,093)	797,906,449	36.62	21,790,377	2.25%	27.56%
369	10369010	Services - Overhead	71,641,753	53,940,897	-85%	(60,895,490)	78,596,346	24.76	3,174,525	4.43%	75.29%
369	10369020	Services - Underground	185,773,119	83,201,886	-5%	(9,288,656)	111,859,888	25.07	4,461,977	2.40%	44.79%
373	10373000	Street Lighting & Signal Systems	64,184,329	20,920,586	-40%	(25,673,732)	68,937,475	22.19	3,106,722	4.84%	32.59%
Total Distribution			2,864,235,067	1,006,048,499		(901,819,716)	2,760,006,284		80,260,452		
General											
390	10390000	Structures & Improvements	63,508,306	23,807,986	-20%	(12,701,661)	52,401,982	36.29	1,444,043	2.27%	37.49%
390	10390007	Leasehold Improvements*	35,652	35,652	0%	-	-	0.00	-	0.00%	100.00%
Total General			63,543,958	23,843,637		(12,701,661)	52,401,982		1,444,043		
Total Electric Utility			6,250,827,334	1,667,449,165		(1,991,674,222)	6,575,052,391		154,042,413		

* Rate if plant added to group

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

2017 Summary of Annual Depreciation Accruals

Average Service Life

Utility Accounts

FERC Account	Company Account	Account Description	Plant Balance 01/01/2017	Depreciation Reserve 01/01/2017	Est. Future Net Salvage % Amount	Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depr Rate	Reserve Ratio	
Gas Utility											
Transmission											
366	20366000	Structures & Improvements	1,130,639	631,260	-5%	(56,532)	555,910	42.90	12,958	1.15%	55.83%
367	20367000	Mains	65,790,678	23,607,633	-15%	(9,868,602)	52,051,647	60.44	861,239	1.31%	35.88%
369	20369000	Measure & Regulating Station Equipment	13,617,811	6,322,674	-30%	(4,085,343)	11,380,481	31.13	365,544	2.68%	46.43%
Total Transmission			80,539,128	30,561,568		(14,010,477)	63,988,038		1,239,741		
Distribution - Minnesota Only											
375	20375000	Structures & Improvements	727,864	78,795	-5%	(36,393)	685,462	45.78	14,973	2.06%	10.83%
376	20376010	Mains - Metallic	135,069,020	47,649,540	-25%	(33,767,255)	121,186,735	48.59	2,493,923	1.85%	35.28%
376	20376020	Mains - Plastic	384,394,656	138,702,955	-20%	(76,878,931)	322,570,631	40.84	7,897,877	2.05%	36.08%
378	20378000	Measure & Regulating Station Equipment - General	22,768,672	4,523,719	-25%	(5,692,168)	23,937,121	33.10	723,205	3.18%	19.87%
379	20379000	Measure & Regulating Station Equipment - City Gate	1,392,566	303,648	-5%	(69,628)	1,158,546	31.61	36,656	2.63%	21.80%
380	20380010	Services - Metallic	12,590,915	11,375,605	-40%	(5,036,366)	6,251,676	24.13	259,080	2.06%	90.35%
380	20380020	Services - Plastic	272,681,597	142,142,133	-25%	(68,170,399)	198,709,863	25.82	7,695,540	2.82%	52.13%
Total Distribution			829,625,290	344,776,397		(189,651,141)	674,500,034		19,121,255		
General											
390	20390000	Structures & Improvements	1,493,079	70,882	-14%	(209,031)	1,631,228	46.31	35,226	2.36%	4.75%
Total General			1,493,079	70,882		(209,031)	1,631,228		35,226		
Total Gas Utility			911,657,497	375,408,846		(203,870,649)	740,119,300		20,396,222		

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

2017 Summary of Annual Depreciation Accruals

Average Service Life

Utility Accounts

FERC Account	Company Account	Account Description	Plant Balance 01/01/2017	Depreciation Reserve 01/01/2017	Est. Future Net Salvage		Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depr Rate	Reserve Ratio
					%	Amount					
Common Utility											
General											
390	40390000	Structures & Improvements	151,813,406	21,297,336	-25%	(37,953,352)	168,469,422	42.93	3,923,825	2.58%	14.03%
390	40390007	Structures & Improvements - Leased	18,509,449	1,409,381	0%	-	17,100,068	9.04	1,891,324	10.22%	7.61%
Total General			170,322,855	22,706,717		(37,953,352)	185,569,490		5,815,149		
Total Common Utility			170,322,855	22,706,717		(37,953,352)	185,569,490		5,815,149		
Total ASL- All Utilities			7,332,807,686	2,065,564,727		(2,233,498,223)	7,500,741,181		180,253,784		

Xcel Energy

Computation of Amortization Rate

Vintage Group

Electric Utility

FERC Account	Company Account	Account Description	Plant Balance 01/01/2017	Depreciation Reserve 01/01/2017	Est. Future Net Salvage		Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depr Rate	Reserve Ratio
					%	Amount					
Distribution - Minnesota Only											
368	10368000	Line Transformers	372,629,100	171,239,942	-5%	(18,631,455)	220,020,612	18.27	12,045,571	3.23%	45.95%
368	10368010	Line Capacitors	15,188,563	8,150,381	-7%	(1,063,199)	8,101,381	12.71	637,473	4.20%	53.66%
370	10370000	Meters	54,362,948	24,702,877	-5%	(2,718,147)	32,378,218	8.64	3,749,220	6.90%	45.44%
Total Electric Vintage Group			442,180,610	204,093,201		(22,412,802)	260,500,211		16,432,264		

Note: Electric Amortized Accounts exclude known change retirements which will occur when the age of the asset is greater than average service life.

Xcel Energy

Computation of Amortization Rate

Vintage Group

Gas Utility

FERC Account	Company Account	Account Description	Plant Balance 01/01/2017	Depreciation Reserve 01/01/2017	Est. Future Net Salvage		Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depr Rate	Reserve Ratio
					%	Amount					
Distribution- Minnesota Only											
381	20381000	Meters	92,178,273	57,890,884	-5%	(4,608,914)	38,896,303	9.76	3,986,321	4.32%	62.80%
381	20381010	Meters - Telemetry	-	-	0%	-	-	NA	-	NA	NA
383	20383000	House Regulators	10,070,258	10,170,961	-1%	(100,703)	0	2.00	0	0.00%	101.00%
Total Gas Vintage Group			102,248,532	68,061,845		(4,709,616)	38,896,303		3,986,321		

Note: Gas Amortized Accounts exclude known change retirements which will occur when the age of the asset is greater than average service life.

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

Computation of Amortization Amount
For Amortized Property
At January 1, 2017

Electric Utility

FERC Account	Description	Plant Balance 01/01/2017	Allocated Reserve 01/01/2017	Theoretical Reserve 01/01/2017	Reserve Difference	Remaining Life	Amortize Reserve Difference
Intangible							
303	Intangible Computer Software - 5 Year	115,172,555	72,443,511	77,704,767	(5,261,257)	2.14	2,453,471
	Total Intangible	115,172,555	72,443,511	77,704,767	(5,261,257)		2,453,471
General							
391	Office Furniture & Equipment	27,593,861	14,947,880	13,486,891	1,460,989	10.22	(142,888)
391	Network Equipment	32,398,061	11,957,884	10,809,106	1,148,778	4.00	(287,324)
392	Transportation Equipment - Automobiles	1,108,813	391,080	352,850	38,230	6.65	(5,749)
392	Transportation Equipment - Light Trucks	32,832,470	19,387,112	18,141,619	1,245,493	5.03	(247,756)
392	Transportation Equipment - Trailers	17,878,078	5,631,534	5,107,733	523,801	7.71	(67,898)
392	Transportation Equipment - Heavy Trucks	97,589,361	37,083,215	33,922,126	3,161,090	7.50	(421,554)
393	Stores Equipment	1,648,791	790,289	715,144	75,145	11.33	(6,635)
394	Tools, Shop & Garage Equipment	81,301,137	33,694,832	30,556,536	3,138,296	9.38	(334,430)
395	Laboratory Equipment	3,209,733	1,630,248	1,487,920	142,328	5.36	(26,532)
396	Power Operated Equipment	45,134,817	15,825,286	14,318,885	1,506,401	7.52	(200,287)
397	Communication Equipment	17,117,461	11,636,242	10,799,860	836,381	3.73	(224,517)
397	Communication Equipment - Two Way	6,532,362	669,209	603,791	65,418	9.08	(7,208)
397	Communication Equipment - AES	7,071,726	3,976,600	3,587,868	388,732	7.39	(52,605)
397	Communication Equipment - EMS	47,275,858	8,169,456	7,370,853	798,604	12.66	(63,074)
398	Miscellaneous Equipment	2,723,841	2,211,897	2,004,226	207,671	4.06	(51,122)
	Total General	421,416,370	168,002,764	153,265,408	14,737,356		(2,139,579)
	Total Electric Intangible and General	536,588,924	240,446,274	230,970,175	9,476,099		313,892

Excluding Fully Accrued Assets

FERC Account	Description	Plant Balance 01/01/2017	Allocated Reserve 01/01/2017	Amortization Life	Net Salvage %	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
Intangible									
303	Intangible Computer Software - 5 Year	87,361,384	44,632,341	5.00	0.00%	17,472,277	2,453,471	19,925,748	22.81%
	Total Intangible	87,361,384	44,632,341			17,472,277	2,453,471	19,925,748	
General									
391	Office Furniture & Equipment	27,593,861	14,947,880	20.00	0.00%	1,379,693	(142,888)	1,236,805	4.48%
391	Network Equipment	32,398,061	11,957,884	6.00	0.00%	5,399,677	(287,324)	5,112,352	15.78%
392	Transportation Equipment - Automobiles	1,108,813	391,080	10.00	5.00%	105,337	(5,749)	99,589	8.98%
392	Transportation Equipment - Light Trucks	26,592,763	13,147,406	10.00	10.00%	2,393,349	(247,756)	2,145,592	8.07%
392	Transportation Equipment - Trailers	17,878,078	5,631,534	12.00	20.00%	1,191,872	(67,898)	1,123,974	6.29%
392	Transportation Equipment - Heavy Trucks	93,469,576	32,963,431	12.00	15.00%	6,620,762	(421,554)	6,199,207	6.63%
393	Stores Equipment	1,648,791	790,289	20.00	0.00%	82,440	(6,635)	75,804	4.60%
394	Tools, Shop & Garage Equipment	81,113,250	33,506,944	15.00	0.00%	5,407,550	(334,430)	5,073,120	6.25%
395	Laboratory Equipment	3,209,733	1,630,248	10.00	0.00%	320,973	(26,532)	294,441	9.17%
396	Power Operated Equipment	45,134,817	15,825,286	12.00	15.00%	3,197,050	(200,287)	2,996,763	6.64%
397	Communication Equipment	16,958,859	11,477,639	10.00	0.00%	1,695,886	(224,517)	1,471,369	8.68%
397	Communication Equipment - Two Way	6,532,362	669,209	10.00	0.00%	653,236	(7,208)	646,028	9.89%
397	Communication Equipment - AES	7,071,726	3,976,600	15.00	0.00%	471,448	(52,605)	418,844	5.92%
397	Communication Equipment - EMS	47,275,858	8,169,456	15.00	0.00%	3,151,724	(63,074)	3,088,650	6.53%
398	Miscellaneous Equipment	2,657,198	2,145,253	15.00	0.00%	177,147	(51,122)	126,025	4.74%
	Total General	410,643,745	157,230,139			32,248,143	(2,139,579)	30,108,564	
	Total Electric Intangible & General	498,005,130	201,862,480			49,720,419	313,892	50,034,312	

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Gas Utility

FERC Account	Description	Plant Balance 01/01/2017	Allocated Reserve 01/01/2017	Theoretical Reserve 01/01/2017	Reserve Difference	Remaining Life	Amortize Reserve Difference
Intangible							
303	Intangible Computer Software - 10 Year	7,256,644	5,122,739	5,090,801	31,937.94	2.58	(12,369)
303	Intangible Computer Software - 5 Year	234,274	85,975	81,996	3,978.61	6.50	(612)
	Total Intangible	7,490,919	5,208,713	5,172,797	35,917		(12,981)
General							
391	Office Furniture & Equipment	906,378	467,586	299,696	167,890	13.39	(12,541)
391	Network Equipment	38,023	25,279	15,843	9,436	3.50	(2,696)
392	Transportation Equipment - Automobiles	376,943	67,568	42,346	25,222	8.82	(2,860)
392	Transportation Equipment - Light Trucks	6,054,537	3,889,243	2,961,227	928,016	5.49	(169,051)
392	Transportation Equipment - Trailers	1,504,110	753,603	550,626	202,977	6.84	(29,686)
392	Transportation Equipment - Heavy Trucks	8,425,887	5,125,059	3,787,150	1,337,909	6.39	(209,494)
393	Stores Equipment	10,091	4,428	2,775	1,653	14.50	(114)
394	Tools, Shop & Garage Equipment	6,257,777	2,797,083	1,878,476	918,606	10.40	(88,335)
396	Power Operated Equipment	2,858,219	946,052	622,370	323,682	8.93	(36,263)
397	Communication Equipment	4,722,283	4,554,658	3,635,958	918,700	2.30	(399,361)
397	Communication Equipment - Two Way	120,072	15,970	10,009	5,961	9.17	(650)
397	Communication Equipment - AES	15,492,768	6,555,265	4,108,288	2,446,977	11.02	(222,001)
397	Communication Equipment - EMS	764,413	356,090	223,167	132,923	10.62	(12,515)
398	Miscellaneous Equipment	50,705	42,589	33,509	9,080	5.09	(1,785)
	Total General	47,582,206	25,600,471	18,171,440	7,429,031		(1,187,353)
	Total Gas Intangible & General	55,073,125	30,809,184	23,344,237	7,464,947		(1,200,334)

Excluding Fully Accrued Assets

FERC Account	Description	Plant Balance 01/01/2017	Allocated Reserve 01/01/2017	Amortization Life	Net Salvage %	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
Intangible									
303	Intangible Computer Software - 5 Year	4,194,027	2,060,121	5	0	838,805	(12,369)	826,436	19.71%
303	Intangible Computer Software - 10 Year	234,274	81,996	10	0	23,427	(612)	22,815	9.74%
	Total Intangible	4,428,301	2,142,117			862,233	(12,981)	849,251	
General									
391	Office Furniture & Equipment	906,378	468,787	20	0.00%	45,319	(12,541)	32,778	3.62%
391	Network Equipment	38,023	25,348	6	0.00%	6,337	(2,696)	3,641	9.58%
392	Transportation Equipment - Automobiles	376,943	67,753	10	5.00%	35,810	(2,860)	32,949	8.74%
392	Transportation Equipment - Light Trucks	5,207,054	3,044,907	10	10.00%	468,635	(169,051)	299,584	5.75%
392	Transportation Equipment - Trailers	1,453,858	704,544	12	20.00%	96,924	(29,686)	67,238	4.62%
392	Transportation Equipment - Heavy Trucks	7,700,813	4,406,250	12	15.00%	545,474	(209,494)	335,981	4.36%
393	Stores Equipment	10,091	4,440	20	0.00%	505	(114)	391	3.87%
394	Tools, Shop & Garage Equipment	6,316,850	2,861,461	15	0.00%	421,123	(88,335)	332,788	5.27%
396	Power Operated Equipment	2,858,219	947,870	12	15.00%	202,457	(36,263)	166,194	5.81%
397	Communication Equipment	4,722,283	4,556,223	10	0.00%	472,228	(399,361)	72,867	1.54%
397	Communication Equipment - Two Way	120,072	16,014	10	0.00%	12,007	(650)	11,357	9.46%
397	Communication Equipment - AES	15,492,768	6,573,194	15	0.00%	1,032,851	(222,001)	810,850	5.23%
397	Communication Equipment - EMS	764,413	357,064	15	0.00%	50,961	(12,515)	38,446	5.03%
398	Miscellaneous Equipment	50,705	2,878	15	0.00%	3,380	(1,785)	1,596	3.15%
	Total General	46,018,470	24,036,734			3,394,012	(1,187,353)	2,206,659	
	Total Gas Intangible & General	50,446,771	26,178,851			4,256,244	(1,200,334)	3,055,910	

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Common Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Allocated Reserve 01/01/2017	Theoretical Reserve 01/01/2017	Reserve Difference	Remaining Life	Amortize Reserve Difference
Intangible							
303	Intangible Computer Software - 3 Year	7,673,530	7,673,530	7,673,530	0	0.00	0
303	Intangible Computer Software - 5 Year	197,541,349	133,587,921	137,960,011	(4,372,090)	2.70	1,617,774
303	Intangible Computer Software - 7 Year	44,140,612	44,140,612	44,140,612	0	0.00	0
303	Intangible Computer Software - 10 Year	68,449,240	61,860,387	62,199,795	(339,408)	6.14	55,296
303	Intangible Computer Software - 15 Year	61,015,418	3,523,252	3,856,103	(332,851)	14.05	23,687
	Total Intangible	378,820,150	250,785,703	255,830,052	(5,044,349)		1,696,756
General							
391	Office Furniture & Equipment	27,141,560	15,321,726	14,505,093	816,633	10.44	(78,237)
391	Network Equipment	100,446,164	46,842,989	43,560,690	3,282,299	2.83	(1,159,189)
392	Transportation Equipment - Automobiles	823,465	290,391	270,044	20,346	6.55	(3,107)
392	Transportation Equipment - Light Trucks	3,431,469	1,949,727	1,924,358	25,369	3.81	(6,667)
392	Transportation Equipment - Trailers	1,099,687	661,080	622,073	39,008	4.20	(9,292)
392	Transportation Equipment - Heavy Trucks	5,505,442	3,756,624	3,612,498	144,126	4.17	(34,598)
393	Stores Equipment	246,162	44,140	41,047	3,093	16.67	(186)
394	Tools, Shop & Garage Equipment	4,041,708	1,492,666	1,389,262	103,404	9.87	(10,476)
395	Laboratory Equipment	0	0	0	0	0.00	0
396	Power Operated Equipment	990,912	565,370	545,459	19,912	6.74	(2,953)
397	Communication Equipment	964,432	831,102	790,286	40,815	2.43	(16,778)
397	Communication Equipment - Two Way	75,068	4,036	3,753	283	9.50	(30)
398	Miscellaneous Equipment	582,227	420,760	400,574	20,186	4.68	(4,313)
	Total General	145,348,298	72,180,609	67,665,137	4,515,473		(1,325,825)
	Total Common Intangible & General	524,168,448	322,966,313	323,495,189	(528,876)		370,931

Common Utility

Excluding Fully Accrued Assets

FERC Account	Description	Plant Balance 01/01/2017	Allocated Reserve 01/01/2017	Amortization Life	Net Salvage %	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
Intangible									
303	Intangible Computer Software - 3 Year	0	0	3.00	0.00%	0	0	0	33.33%
303	Intangible Computer Software - 5 Year	110,232,298	46,278,871	5.00	0.00%	22,046,460	1,617,774	23,664,233	21.47%
303	Intangible Computer Software - 7 Year	0	0	7.00	0.00%	0	0	0	14.29%
303	Intangible Computer Software - 10 Year	10,181,505	3,592,653	10.00	0.00%	1,018,150	55,296	1,073,446	10.54%
303	Intangible Computer Software - 15 Year	61,015,418	3,523,252	15.00	0.00%	4,067,695	23,687	4,091,382	6.71%
	Total Intangible	181,429,222	53,394,775			27,132,305	1,696,756	28,829,061	
(2) Rate if new plant is added									
General									
391	Office Furniture & Equipment	24,212,478	12,392,643	20	0.00%	1,210,624	(78,237)	1,132,387	4.68%
391	Network Equipment	100,449,425	46,846,249	5	0.00%	20,089,885	(1,159,189)	18,930,696	18.85%
392	Transportation Equipment - Automobiles	823,465	290,391	10	5.00%	78,229	(3,107)	75,122	9.12%
392	Transportation Equipment - Light Trucks	3,406,217	1,924,475	10	10.00%	306,560	(6,667)	299,892	8.80%
392	Transportation Equipment - Trailers	995,338	556,732	12	20.00%	66,356	(9,292)	57,063	5.73%
392	Transportation Equipment - Heavy Trucks	4,253,089	2,504,271	12	15.00%	301,260	(34,598)	266,663	6.27%
393	Stores Equipment	246,162	44,140	20	0.00%	12,308	(186)	12,123	4.92%
394	Tools, Shop & Garage Equipment	4,030,816	1,481,774	15	0.00%	268,721	(10,476)	258,245	6.41%
395	Laboratory Equipment	0	0	10	0.00%	0	0	0	10.00%
396	Power Operated Equipment	709,729	284,187	12	15.00%	50,272	(2,953)	47,320	6.67%
397	Communication Equipment	715,864	582,533	10	0.00%	71,586	(16,778)	54,808	7.66%
397	Communication Equipment - Two Way	75,068	4,036	10	0.00%	7,507	(30)	7,477	9.96%
398	Miscellaneous Equipment	582,227	420,760	15	0.00%	38,815	(4,313)	34,502	5.93%
	Total General	140,499,879	67,332,190			22,502,124	(1,325,825)	21,176,299	
	Total Common Intangible & General	321,929,101	120,726,966			49,634,429	370,931	50,005,360	

APPENDIX B
Depreciation Expense Comparison

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel EnergyComparison of Present and Proposed Accruals
Average Service Life**Electric Utility**

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017	Present		Proposed		Proposed Less Present Accrual
					Annual Rate	Annual Accrual	Annual Rate	Annual Accrual	
Transmission									
352	Structures & Improvements	103,086,366		103,086,366	1.47	1,515,976	1.51%	1,556,604	40,628
353	Station Equipment	1,181,449,210		1,181,449,210	1.96	23,207,038	2.07%	24,455,999	1,248,961
354	Towers & Fixtures	118,631,858		118,631,858	1.93	2,287,900	1.85%	2,194,689	(93,211)
355	Poles & Fixtures	1,330,556,061		1,330,556,061	2.18	28,971,785	2.43%	32,332,512	3,360,727
356	Overhead Conductor & Devices	532,704,102		532,704,102	2.06	10,992,307	2.03%	10,813,893	(178,414)
357	Underground Conduit	25,910,138		25,910,138	1.37	354,933	1.38%	357,560	2,627
358	Underground Conductor & Devices	30,710,573		30,710,573	1.82	558,374	2.12%	651,064	92,690
	Total Transmission	3,323,048,309		3,323,048,309		67,888,314		72,362,322	4,474,008
Distribution - Minnesota Only									
361	Structures & Improvements	43,721,596		43,721,596	2.17	947,301	2.07%	905,037	(42,264)
362	Station Equipment	552,978,032		552,978,032	2.18	12,064,975	2.37%	13,105,579	1,040,604
364	Poles, Towers & Fixtures	343,536,905		343,536,905	4.55	15,615,314	4.69%	16,111,881	496,567
365	Overhead Conductor & Devices	373,235,852		373,235,852	3.08	11,484,180	3.21%	11,980,871	496,691
366	Underground Conduit	261,312,548		261,312,548	2.12	5,527,765	2.15%	5,618,220	90,454
367	Underground Conductor & Devices	967,850,933		967,850,933	2.22	21,507,799	2.25%	21,776,646	268,847
369	Services - Overhead	71,641,753		71,641,753	4.25	3,044,774	4.43%	3,173,730	128,955
369	Services - Underground	185,773,119		185,773,119	2.56	4,757,604	2.40%	4,458,555	(299,049)
373	Street Lighting & Signal Systems	64,184,329		64,184,329	4.66	2,987,891	4.84%	3,106,522	118,630
	Total Distribution	2,864,235,067		2,864,235,067		77,937,604		80,237,040	2,299,436
General									
390	Structures & Improvements	63,508,306		63,508,306	2.11	1,337,017	2.27%	1,441,639	104,622
390	Leasehold Improvements	35,652		35,652	10.00	3,565	10.00%	3,565	-
	Total General	63,543,958		63,543,958		1,340,582		1,445,204	104,622
	Total Electric Utility	6,250,827,334		6,250,827,334		147,166,500		154,044,565	6,878,065

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

Comparison of Present and Proposed Accruals

Average Service Life

Gas Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017	Present		Proposed		Proposed Less Present Accrual
					Annual Rate	Annual Accrual	Annual Rate	Annual Accrual	
Transmission									
366	Structures & Improvements	1,130,639		1,130,639	2.02	22,830	1.15%	13,002	(9,828)
367	Mains	65,790,678		65,790,678	1.53	1,008,790	1.31%	861,858	(146,933)
369	Measure & Regulating Station Equipment	13,617,811		13,617,811	3.94	536,459	2.68%	364,957	(171,502)
	Total Transmission	80,539,128		80,539,128		1,568,080		1,239,818	(328,262)
Distribution - Minnesota Only									
375	Structures & Improvements	727,864		727,864	2.44	17,753	2.06%	14,994	(2,759)
376	Mains - Metallic	135,069,020		135,069,020	2.35	3,178,095	1.85%	2,498,777	(679,318)
376	Mains - Plastic	384,394,656		384,394,656	2.56	9,823,419	2.05%	7,880,090	(1,943,329)
378	Measure & Regulating Station Equipment - General	22,768,672		22,768,672	3.29	748,969	3.18%	724,044	(24,926)
379	Measure & Regulating Station Equipment - City Gate	1,392,566		1,392,566	2.68	37,379	2.63%	36,624	(755)
380	Services - Metallic	12,590,915		12,590,915	3.50	440,682	2.06%	259,373	(181,309)
380	Services - Plastic	272,681,597		272,681,597	3.33	9,089,387	2.82%	7,689,621	(1,399,766)
	Total Distribution	829,625,290		829,625,290		23,335,684		19,103,523	(4,232,160)
General									
390	Structures & Improvements	1,493,079		1,493,079	2.18	32,576	2.36%	35,237	2,660
	Total General	1,493,079		1,493,079		32,576		35,237	2,660
	Total Gas Utility	911,657,497		911,657,497		24,936,340		20,378,578	(4,557,762)

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel EnergyComparison of Present and Proposed Accruals
Average Service Life**Common Utility**

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017	Present		Proposed		Proposed Less Present Accrual
					Annual Rate	Annual Accrual	Annual Rate	Annual Accrual	
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 - Leased		18,509,449		18,509,449	10.00	1,850,945	10.22%	1,891,666	40,721
	Total General	<u>170,322,855</u>		<u>170,322,855</u>		<u>5,163,237</u>		<u>5,808,452</u>	<u>645,214</u>
	Total Common Utility	<u>170,322,855</u>		<u>170,322,855</u>		<u>5,163,237</u>		<u>5,808,452</u>	<u>645,214</u>
	Total ASL All Utilities	<u>7,332,807,686</u>		<u>7,332,807,686</u>		<u>177,266,077</u>		<u>180,231,595</u>	<u>2,965,517</u>

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

Comparison of Present and Proposed Accruals

Vintage Group

Electric Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017	Present		Proposed		Proposed Less Present Accrual
					Annual Rate	Annual Accrual	Annual Rate	Annual Accrual	
Intangible									
303	Intangible Computer Software - 5 Year	115,172,555	27,811,170	87,361,385	20.00	17,472,277	22.81%	19,927,132	2,454,855
	Total Intangible	115,172,555	27,811,170	87,361,385		17,472,277		19,927,132	2,454,855
General									
391	Office Furniture & Equipment	27,593,861	-	27,593,861	5.00	1,379,693	4.48%	1,236,205	(143,488)
391	Network Equipment	32,398,061	-	32,398,061	25.00	8,099,515	15.78%	5,112,414	(2,987,101)
392	Transportation Equipment - Automobiles	1,108,813	-	1,108,813	10.00	110,881	8.98%	99,571	(11,310)
392	Transportation Equipment - Light Trucks	32,832,470	6,239,706	26,592,763	8.33	2,216,064	8.07%	2,146,036	(70,028)
392	Transportation Equipment - Trailers	17,878,078	-	17,878,078	6.67	1,191,872	6.29%	1,124,531	(67,341)
392	Transportation Equipment - Heavy Trucks	97,589,361	4,119,785	93,469,576	7.14	6,676,398	6.63%	6,197,033	(479,365)
393	Stores Equipment	1,648,791	-	1,648,791	5.00	82,440	4.60%	75,844	(6,595)
394	Tools, Shop & Garage Equipment	81,301,137	187,888	81,113,250	6.67	5,407,550	6.25%	5,069,578	(337,972)
395	Laboratory Equipment	3,209,733	-	3,209,733	10.00	320,973	9.17%	294,333	(26,641)
396	Power Operated Equipment	45,134,817	-	45,134,817	8.33	3,761,235	6.64%	2,996,952	(764,283)
397	Communication Equipment	17,117,461.30	158,602	16,958,859	11.11	1,884,318	8.68%	1,472,029	(412,289)
		6,532,362.47	-	6,532,362	11.11	725,818	9.89%	646,051	(79,767)
397	Communication Equipment - AES	7,071,725.74	-	7,071,726	6.67	471,448	5.92%	418,646	(52,802)
397	Communication Equipment - EMS	47,275,857.53	-	47,275,858	6.67	3,151,724	6.53%	3,087,113	(64,610)
398	Miscellaneous Equipment	2,723,841	66,643	2,657,198	6.67	177,147	4.74%	125,951	(51,195)
	Total General	421,416,370	10,772,624	410,643,745		35,657,075		30,102,288	(5,554,788)
Distribution - Minnesota Only (Vintage Group Treatment)									
		Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017					
368	Line Transformers	372,629,100	0.00	372,629,100	3.28	12,226,892	3.23%	12,035,920	(190,972)
368	Line Capacitors	18,759,258	3,570,694.95	15,188,563	4.40	668,297	4.20%	637,920	(30,377)
370	Meters	96,316,591	41,953,643	54,362,948	6.67	3,624,197	6.90%	3,751,043	126,847
	Total Distribution	487,704,949	45,524,338	442,180,610		16,519,386		16,424,883	(94,503)
	Total Electric Utility	1,024,293,873	84,108,133	940,185,740		69,648,738		66,454,302	(3,194,435)

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

Comparison of Present and Proposed Accruals

Vintage Group

Gas Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017	Present		Proposed		Proposed Less Present Accrual
					Annual Rate	Annual Accrual	Annual Rate	Annual Accrual	
Intangible									
303	Intangible Computer Software - 5 Year	7,256,644	3,062,618	4,194,027	20.00	838,805	19.71%	826,643	(12,163)
303	Intangible Computer Software - 10 Year	234,274	-	234,274	10.00	23,427	9.74%	22,818	(609)
	Total Intangible	7,490,919	3,062,618	4,428,301		862,233		849,461	(12,772)
General									
391	Office Furniture & Equipment	906,378	-	906,378	5.00	45,319	3.62%	32,811	(12,508)
391	Network Equipment	38,023	-	38,023	25.00	9,506	9.58%	3,643	(5,863)
392	Transportation Equipment - Automobiles	376,943	-	376,943	10.00	37,694	8.74%	32,945	(4,749)
392	Transportation Equipment - Light Trucks	6,054,537	847,483	5,207,054	8.33	433,921	5.75%	299,406	(134,516)
392	Transportation Equipment - Trailers	1,504,110	50,252	1,453,858	6.67	96,924	4.62%	67,168	(29,756)
392	Transportation Equipment - Heavy Trucks	8,425,887	725,075	7,700,813	7.14	550,058	4.36%	335,755	(214,303)
393	Stores Equipment	10,091	-	10,091	5.00	505	3.87%	391	(114)
394	Tools, Shop & Garage Equipment	6,257,777	(59,073)	6,316,850	6.67	421,123	5.27%	332,898	(88,225)
396	Laboratory Equipment	2,858,219	-	2,858,219	8.33	238,185	5.81%	166,062	(72,122)
397	Communication Equipment	4,722,283	-	4,722,283	11.11	524,698	1.54%	72,723	(451,975)
397	Communication Equipment - Two Way	120,072	-	120,072	11.11	13,341	9.46%	11,359	(1,983)
397	Communication Equipment - AES	15,492,768	-	15,492,768	6.67	1,032,851	5.23%	810,272	(222,579)
397	Communication Equipment - EMS	764,413	-	764,413	6.67	50,961	5.03%	38,450	(12,511)
398	Miscellaneous Equipment	50,705	-	50,705	6.67	3,380	3.15%	1,597	(1,783)
	Total General	47,582,206	1,563,737	46,018,470		3,458,467		2,205,480	(1,252,987)
Distribution - Minnesota Only (Vintage Group Treatment)									
381	Meters	105,068,640	12,890,367	92,178,273	5.15	4,747,181	4.32%	3,982,101	(765,080)
381	Meters - Telemetering	36,778	36,778	-	12.50	-	12.50%	-	-
383	House Regulators	10,070,258	-	10,070,258	5.00	-	0.00%	-	-
	Total Distribution	115,175,677	12,927,145	102,248,532		4,747,181		3,982,101	(765,080)
	Total Gas Utility	170,248,802	17,553,499	152,695,302		9,067,880		7,037,042	(2,030,839)

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

Comparison of Present and Proposed Accruals

Vintage Group

Common Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Adjusted Plant Balance 01/01/2017	Present		Proposed		Proposed Less Present Accrual
					Annual Rate	Annual Accrual	Annual Rate	Annual Accrual	
Intangible									
303	Intangible Computer Software - 3 Year	7,673,530	7,673,530	-	33.33	-	33.33%	-	-
303	Intangible Computer Software - 5 Year	197,541,349	87,309,050	110,232,298	20.00	22,046,460	21.47%	23,666,874	1,620,415
303	Intangible Computer Software - 7 Year	44,140,612	44,140,612	-	14.29	-	14.29%	-	-
303	Intangible Computer Software - 10 Year	68,449,240	58,267,735	10,181,505	10.00	1,018,150	10.54%	1,073,131	54,980
303	Intangible Computer Software - 15 Year	61,015,418	-	61,015,418	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									
391	Office Furniture & Equipment	27,141,560	2,929,083	24,212,478	5.00	1,210,624	4.68%	1,133,144	(77,480)
391	Network Equipment	100,446,164	(3,261)	100,449,425	25.00	25,112,356	18.85%	18,934,717	(6,177,640)
392	Transportation Equipment - Automobiles	823,465	-	823,465	10.00	82,347	9.12%	75,100	(7,246)
392	Transportation Equipment - Light Trucks	3,431,469	25,252	3,406,217	8.33	283,851	8.80%	299,747	15,896
392	Transportation Equipment - Trailers	1,099,687	104,349	995,338	6.67	66,356	5.73%	57,033	(9,323)
392	Transportation Equipment - Heavy Trucks	5,505,442	1,252,353	4,253,089	7.14	303,792	6.27%	266,669	(37,123)
393	Stores Equipment	246,162	-	246,162	5.00	12,308	4.92%	12,111	(197)
394	Tools, Shop & Garage Equipment	4,041,708	10,892	4,030,816	6.67	268,721	6.41%	258,375	(10,346)
395	Laboratory Equipment	-	-	-	10.00	-	10.00%	-	-
396	Power Operated Equipment	990,912	281,183	709,729	8.33	59,144	6.67%	47,339	(11,805)
397	Communication Equipment	964,432	248,569	715,864	11.11	79,540	7.66%	54,835	(24,705)
397	Communication Equipment - Two Way	75,068	-	75,068	11.11	8,341	9.96%	7,477	(864)
398	Miscellaneous Equipment	582,227	-	582,227	6.67	38,815	5.93%	34,526	(4,289)
	Total General	145,348,298	4,848,419	140,499,879		27,526,196		21,181,073	(6,345,123)
	Total Common Utility	524,168,448	202,239,347	321,929,101		54,658,501		50,015,212	(4,643,288)
	Total Vintage All Utilities	1,718,711,122	303,900,979	1,414,810,143		133,375,119		123,506,557	(9,868,562)
	Total ASL and Vintage All Utilities	9,051,518,808	303,900,979	8,747,617,828		310,641,196		303,738,151	(6,903,045)
	Total Electric Utility	7,275,121,206	84,108,133	7,191,013,073		216,815,238		220,498,868	3,683,630
	Total Gas Utility	1,081,906,298	17,553,499	1,064,352,799		34,004,220		27,415,620	(6,588,601)
	Total Common Utility	694,491,303	202,239,347	492,251,956		59,821,738		55,823,664	(3,998,074)
	Total ASL and Vintage All Utilities	9,051,518,808	303,900,979	8,747,617,828		310,641,196		303,738,151	(6,903,045)

APPENDIX C
Depreciation Parameter Comparison

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

Comparison of Present and Proposed Depreciation Rates

Average Service Life

Electric Utility

FERC Account	Account Description	Present			Proposed			Difference	
		Average Life	Curve	Net Salvage	Average Life	Curve	Net Salvage	Life	Net Salvage
Transmission									
352	Structures & Improvements	68	R5	0	70	R5	-5	2	-5
353	Station Equipment	56	R2	-10	56	R2	-15	0	-5
354	Towers & Fixtures	70	R4	-35	75	R4	-35	5	0
355	Poles & Fixtures	62	R2	-35	62	R2	-50	0	-15
356	Overhead Conductor & Devices	63	R1	-30	67	R1	-35	4	-5
357	Underground Conduit	73	R4	0	73	R4	0	0	0
358	Underground Conductor & Devices	55	R2	0	50	R3	-5	-5	-5
Distribution									
361	Structures & Improvements	60	R3	-30	63	R2.5	-30	3	0
362	Station Equipment	55	R1.5	-20	53	R2	-25	-2	-5
364	Poles, Towers & Fixtures	44	R1	-100	47	R1	-120	3	-20
365	Overhead Conductor & Devices	39	L0	-20	39	L0	-25	0	-5
366	Underground Conduit	52	R3	-10	56	R3	-20	4	-10
367	Underground Conductor & Devices	45	R2.5	0	49	R1.5	-10	4	-10
369	Services - Overhead	40	R1.5	-70	42	R1.5	-85	2	-15
369	Services - Underground	41	R4	-5	44	R4	-5	3	0
373	Street Lighting & Signal Systems	29	L0	-35	29	L0	-40	0	-5
General									
390	Structures & Improvements	57	R1.5	-20	55	R1.5	-20	-2	0
390	Leasehold Improvements	10	SQ	0	10	SQ	0	0	0

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

Comparison of Present and Proposed Depreciation Rates

Average Service Life

Gas Utility

FERC Account	Account Description	Present			Proposed			Difference	
		Average Life	Curve	Net Salvage	Average Life	Curve	Net Salvage	Life	Net Salvage
Transmission									
366	Structures & Improvements	52	R3	-5	65	R4	-5	13	0
367	Mains	75	R2.5	-15	75	R2.5	-15	0	0
369	Measure & Regulating Station Equipment	33	R1.5	-30	40	R1	-30	7	0
Distribution									
375	Structures & Improvements	41	R5	0	50	R5	-5	9	-5
376	Mains - Metallic	51	R1.5	-20	63	R2	-25	12	-5
376	Mains - Plastic	45	R2.5	-15	54	R2.5	-20	9	-5
378	Measure & Regulating Station Equipment - General	38	R0.5	-25	38	R0.5	-25	0	0
379	Measure & Regulating Station Equipment - City Gate	38	R0.5	-2	38	R0.5	-5	0	-3
380	Services - Metallic	40	S3	-40	51	R3	-40	11	0
380	Services - Plastic	39	R2.5	-30	39	R2.5	-25	0	5
General									
390	Structures & Improvements	55	R1.5	-20	55	R1.5	-14	0	6

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

Comparison of Present and Proposed Depreciation Rates

Average Service Life

Common Utility

FERC Account	Account Description	Present			Proposed			Difference	
		Average Life	Curve	Net Salvage	Average Life	Curve	Net Salvage	Life	Net Salvage
390	Structures & Improvements	55	R1.5	-20	50	L0	-25	-5	-5
390	Structures & Improvements - Leased	10	SQ	0	10	SQ	0	0	0

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

Comparison of Present and Proposed Depreciation Rates

Vintage Group

Electric Utility

FERC Account	Account Description	Present			Proposed			Difference	
		Average Life	Curve	Net Salvage	Average Life	Curve	Net Salvage	Life	Net Salvage
Intangible									
303	Intangible Computer Software - 5 Year	5	(1)	0	5	(1)	0	0	0
General									
391	Office Furniture & Equipment	20	(1)	0	20	(1)	0	0	0
391	Network Equipment	4	(1)	0	6	(1)	0	2	0
392	Transportation Equipment - Automobiles	10	(1)	0	10	(1)	5	0	5
392	Transportation Equipment - Light Trucks	12	(1)	0	10	(1)	10	-2	10
392	Transportation Equipment - Trailers	15	(1)	0	12	(1)	20	-3	20
392	Transportation Equipment - Heavy Trucks	14	(1)	0	12	(1)	15	-2	15
393	Stores Equipment	20	(1)	0	20	(1)	0	0	0
394	Tools, Shop & Garage Equipment	15	(1)	0	15	(1)	0	0	0
395	Laboratory Equipment	10	(1)	0	10	(1)	0	0	0
396	Power Operated Equipment	12	(1)	0	12	(1)	15	0	15
397	Communication Equipment	9	(1)	0	10	(1)	0	1	0
397	Communication Equipment - Two Way	9	(1)	0	10	(1)	0	1	0
397	Communication Equipment - AES	15	(1)	0	15	(1)	0	0	0
397	Communication Equipment - EMS	15	(1)	0	15	(1)	0	0	0
398	Miscellaneous Equipment	15	(1)	0	15	(1)	0	0	0
Distribution (Vintage Group Treatment)									
368	Line Transformers	32	(1)	-5	32	(1)	-5	0	0
368	Line Capacitors	25	(1)	-10	25	(1)	-7	0	3
370	Meters - Old	20	(1)	0	20	(1)	-5	0	-5
370	Meters	15	(1)	0	15	(1)	-5	0	-5

(1) No curve is used for amortized accounts.

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

Comparison of Present and Proposed Depreciation Rates

Vintage Group

Gas Utility

FERC Account	Account Description	Present			Proposed			Difference	
		Average Life	Curve	Net Salvage	Average Life	Curve	Net Salvage	Life	Net Salvage
Intangible									
	303 Intangible Computer Software - 5 Year	5	(1)	0	5	(1)	0	0	0
	303 Intangible Computer Software - 10 Year	10	(1)	0	10	(1)	0	0	0
General									
	391 Office Furniture & Equipment	20	(1)	0	20	(1)	0	0	0
	391 Network Equipment	4	(1)	0	6	(1)	0	2	0
	392 Transportation Equipment - Automobiles	10	(1)	0	10	(1)	5	0	5
	392 Transportation Equipment - Light Trucks	12	(1)	0	10	(1)	10	-2	10
	392 Transportation Equipment - Trailers	15	(1)	0	12	(1)	20	-3	20
	392 Transportation Equipment - Heavy Trucks	14	(1)	0	12	(1)	15	-2	15
	393 Stores Equipment	20	(1)	0	20	(1)	0	0	0
	394 Tools, Shop & Garage Equipment	15	(1)	0	15	(1)	0	0	0
	395 Laboratory Equipment	10	(1)	0	10	(1)	0	0	0
	396 Power Operated Equipment	12	(1)	0	12	(1)	15	0	15
	397 Communication Equipment	9	(1)	0	10	(1)	0	1	0
	397 Communication Equipment - Two Way	9	(1)	0	10	(1)	0	1	0
	397 Communication Equipment - AES	15	(1)	0	15	(1)	0	0	0
	397 Communication Equipment - EMS	15	(1)	0	15	(1)	0	0	0
	398 Miscellaneous Equipment	15	(1)	0	15	(1)	0	0	0
Distribution (Vintage Group Treatment)									
	381 Meters	20	(1)	-3	20	(1)	-5	0	-2
	381 Meters - Telemetry	8	(1)	0	8	(1)	0	0	0
	383 House Regulators	20	(1)	0	20	(1)	-1	0	-1

(1) No curve is used for amortized accounts.

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

Comparison of Present and Proposed Depreciation Rates

Vintage Group

Common Utility

	Present			Proposed			Difference	
	Average	Curve	Net	Average	Curve	Net	Life	Net
	Life		Salvage	Life		Salvage		Salvage
303 Intangible Computer Software - 3 Year	3	(1)	0	3	(1)	0	0	0
303 Intangible Computer Software - 5 Year	5	(1)	0	5	(1)	0	0	0
303 Intangible Computer Software - 7 Year	7	(1)	0	7	(1)	0	0	0
303 Intangible Computer Software - 10 Year	10	(1)	0	10	(1)	0	0	0
303 Intangible Computer Software - 15 Year	15	(1)	0	15	(1)	0	0	0
General								
391 Office Furniture & Equipment	20	(1)	0	20	(1)	0	0	0
391 Network Equipment	4	(1)	0	5	(1)	0	1	0
392 Transportation Equipment - Automobiles	10	(1)	0	10	(1)	5	0	5
392 Transportation Equipment - Light Trucks	12	(1)	0	10	(1)	10	-2	10
392 Transportation Equipment - Trailers	15	(1)	0	12	(1)	20	-3	20
392 Transportation Equipment - Heavy Trucks	14	(1)	0	12	(1)	15	-2	15
393 Stores Equipment	20	(1)	0	20	(1)	0	0	0
394 Tools, Shop & Garage Equipment	15	(1)	0	15	(1)	0	0	0
395 Laboratory Equipment	10	(1)	0	10	(1)	0	0	0
396 Power Operated Equipment	12	(1)	0	12	(1)	15	0	15
397 Communication Equipment	9	(1)	0	10	(1)	0	1	0
397 Communication Equipment - Two Way	9	(1)	0	10	(1)	0	1	0
398 Miscellaneous Equipment	15	(1)	0	15	(1)	0	0	0

(1) No curve is used for amortized accounts.

APPENDIX D

Comparison of Book and Theoretical Depreciation Reserve

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy

Comparison of Actual and Theoretical Reserve

Electric Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Recoverable Cost	Theoretical Reserve	Actual Reserve	Difference
Transmission						
352	Structure & Improvements	103,086,366	103,086,366	17,398,079	16,791,010	(607,070)
353	Station Equipment	1,181,449,210	1,181,449,210	275,895,262	266,220,136	(9,675,127)
354	Towers & Fixtures	118,631,858	118,631,858	68,909,593	66,493,064	(2,416,530)
355	Poles & Fixtures	1,330,556,061	1,330,556,061	195,211,295	188,365,602	(6,845,692)
356	Overhead Conductor & Devices	532,704,102	532,704,102	92,484,304	89,241,054	(3,243,250)
357	Underground Conduit	25,910,138	25,910,138	3,857,479	3,722,204	(135,275)
358	Underground Conductor & Devices	30,710,573	30,710,573	6,968,325	6,723,959	(244,366)
	Total Transmission	3,323,048,309	3,323,048,309	660,724,337	637,557,028	(23,167,309)
Distribution - Minnesota Only						
361	Structure & Improvements	43,721,596	43,721,596	14,204,039	14,082,032	(122,007)
362	Station Equipment	552,978,032	552,978,032	195,739,418	194,058,095	(1,681,323)
364	Poles, Towers & Fixtures	343,536,905	343,536,905	195,767,725	194,086,158	(1,681,566)
365	Overhead Conductor & Devices	373,235,852	373,235,852	102,847,356	101,963,938	(883,418)
366	Underground Conduit	261,312,548	261,312,548	77,733,025	77,065,329	(667,695)
367	Underground Conductor & Devices	967,850,933	967,850,933	269,040,527	266,729,577	(2,310,950)
369	Services - Overhead	71,641,753	71,641,753	54,408,242	53,940,897	(467,345)
369	Services - Underground	185,773,119	185,773,119	83,922,749	83,201,886	(720,863)
373	Street Lighting & Signal Systems	64,184,329	64,184,329	21,101,842	20,920,586	(181,256)
	Total Distribution	2,864,235,067	2,864,235,067	1,014,764,923	1,006,048,499	(8,716,423)
General						
390	Structures and Improvements	63,508,306	63,508,306	25,927,493	23,807,986	(2,119,507)
390	Leasehold Improvements	35,652	35,652	35,652	35,652	-
	Total General	63,543,958	63,543,958	25,963,144	23,843,637	(2,119,507)
	Total Electric Utility	6,250,827,334	6,250,827,334	1,701,452,404	1,667,449,165	(34,003,239)

Appendix D: Theoretical Reserve Comparison

2 of 6

Xcel Energy

Comparison of Actual and Theoretical Reserve

Gas Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Recoverable Cost	Theoretical Reserve	Actual Reserve	Difference
Transmission						
366	Structure & Improvements	1,130,639	1,130,639	403,631	631,260	227,629
367	Mains	65,790,678	65,790,678	14,689,913	23,607,633	8,917,720
369	Measure & Regulating Station Equipment	13,617,811	13,617,811	3,924,334	6,322,674	2,398,340
	Total Transmission	80,539,128	80,539,128	19,017,879	30,561,568	11,543,689
Distribution - Minnesota Only						
375	Structure & Improvements	727,864	727,864	64,516	78,795	14,279
376	Mains - Metallic	135,069,020	135,069,020	38,610,427	47,649,540	9,039,114
376	Mains - Plastic	384,394,656	384,394,656	112,391,017	138,702,955	26,311,938
378	Measure & Regulating Station Equipment - General	22,768,672	22,768,672	3,670,958	4,523,719	852,761
379	Measure & Regulating Station Equipment - City Gate	1,392,566	1,392,566	246,046	303,648	57,602
380	Services - Metallic	12,590,915	12,590,915	9,287,056	11,375,605	2,088,549
380	Services - Plastic	272,681,597	272,681,597	115,177,977	142,142,133	26,964,156
	Total Distribution	829,625,290	829,625,290	279,447,997	344,776,397	65,328,400
General						
390	Structure & Improvements	1,493,079	1,493,079	269,011	70,882	(198,129)
	Total Gas Utility	911,657,497	911,657,497	298,734,887	375,408,846	76,673,959

Appendix D: Theoretical Reserve Comparison

3 of 6

Xcel Energy

Comparison of Actual and Theoretical Reserve

Common Utility

FERC Account	Account Description	Plant Balance 01/01/2017	Recoverable Cost	Theoretical Reserve	Actual Reserve	Difference
General						
390	Structures & Improvements	151,813,406	151,813,406	26,814,057	21,297,336	(5,516,722)
390	Structures & Improvements - Leased	18,509,449	18,509,449	1,774,458	1,409,381	(365,077)
	Total Common Utility	170,322,855	170,322,855	28,588,515	22,706,717	(5,881,799)
	Total All Utilities	7,332,807,686	7,332,807,686	2,028,775,806	2,065,564,727	36,788,921

Appendix D: Theoretical Reserve Comparison

4 of 6

Xcel Energy

Comparison of Actual and Theoretical Reserve

Electric Utility

Amortized Acct

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Recoverable Cost	Theoretical Reserve	Actual Reserve	Difference
Intangible							
303	Intangible Computer Software - 5 Year	115,172,555	27,811,170	87,361,384	49,893,597	44,632,341	(5,261,257)
Total Intangible		115,172,555	27,811,170	87,361,384	49,893,597	44,632,341	(5,261,257)
General							
391	Office Furniture & Equipment	27,593,861	-	27,593,861	13,486,891	14,947,880	1,460,989
391	Network Equipment	32,398,061	-	32,398,061	10,809,106	11,957,884	1,148,778
392	Transportation Equipment - Automobiles	1,108,813	-	1,108,813	352,850	391,080	38,230
392	Transportation Equipment - Light Trucks	32,832,470	6,239,706	26,592,763	11,901,913	13,147,406	1,245,493
392	Transportation Equipment - Trailers	17,878,078	-	17,878,078	5,107,733	5,631,534	523,801
392	Transportation Equipment - Heavy Trucks	97,589,361	4,119,785	93,469,576	29,802,341	32,963,431	3,161,090
393	Stores Equipment	1,648,791	-	1,648,791	715,144	790,289	75,145
394	Tools, Shop & Garage Equipment	81,301,137	187,888	81,113,250	30,368,648	33,506,944	3,138,296
395	Laboratory Equipment	3,209,733	-	3,209,733	1,487,920	1,630,248	142,328
396	Power Operated Equipment	45,134,817	-	45,134,817	14,318,885	15,825,286	1,506,401
397	Communication Equipment	17,117,461	158,602	16,958,859	10,641,258	11,477,639	836,381
397	Communication Equipment - Two Way	6,532,362	-	6,532,362	603,791	669,209	65,418
397	Communication Equipment - AES	7,071,726	-	7,071,726	3,587,868	3,976,600	388,732
397	Communication Equipment - EMS	47,275,858	-	47,275,858	7,370,853	8,169,456	798,604
398	Miscellaneous Equipment	2,723,841	66,643	2,657,198	1,937,582	2,145,253	207,671
Total General		421,416,370	10,772,624	410,643,745	142,492,783	157,230,139	14,737,356
Distribution - Minnesota Only (Vintage Group Treatment)							
368	Line Transformers	372,629,100	-	372,629,100	167,927,992	171,239,942	3,311,950
368	Line Capacitors	18,759,258	3,570,695	15,188,563	7,990,287	8,150,381	160,095
370	Meters	96,316,591	41,953,643	54,362,948	24,217,649	24,702,877	485,229
Total Distribution		487,704,949	45,524,338	442,180,610	200,135,927	204,093,201	3,957,273
Total Electric Utility		1,024,293,873	84,108,133	940,185,740	392,522,307	405,955,680	13,433,373

Appendix D: Theoretical Reserve Comparison

5 of 6

Xcel Energy

Comparison of Actual and Theoretical Reserve

Gas Utility

Amortized Acct

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Recoverable Cost	Theoretical Reserve	Actual Reserve	Difference
Intangible							
303	Intangible Computer Software - 5 Year	7,256,644	3,062,618	4,194,027	2,028,183	2,060,121	31,938
303	Intangible Computer Software - 10 Year	234,274	-	234,274	81,996	85,975	3,979
	Total Intangible	7,490,919	3,062,618	4,428,301	2,110,179	2,146,096	35,917
General							
391	Office Furniture & Equipment	906,378	-	906,378	299,696	467,586	167,890
391	Network Equipment	38,023	-	38,023	15,843	25,279	9,436
392	Transportation Equipment - Automobiles	376,943	-	376,943	42,346	67,568	25,222
392	Transportation Equipment - Light Trucks	6,054,537	847,483	5,207,054	2,113,744	3,041,760	928,016
392	Transportation Equipment - Trailers	1,504,110	50,252	1,453,858	500,374	703,350	202,977
392	Transportation Equipment - Heavy Trucks	8,425,887	725,075	7,700,813	3,062,075	4,399,984	1,337,909
393	Stores Equipment	10,091	-	10,091	2,775	4,428	1,653
394	Tools, Shop & Garage Equipment	6,257,777	(59,073)	6,316,850	1,937,549	2,856,156	918,606
396	Power Operated Equipment	2,858,219	-	2,858,219	622,370	946,052	323,682
397	Communication Equipment	4,722,283	-	4,722,283	3,635,958	4,554,658	918,700
397	Communication Equipment - Two Way	120,072	-	120,072	10,009	15,970	5,961
397	Communication Equipment - AES	15,492,768	-	15,492,768	4,108,288	6,555,265	2,446,977
397	Communication Equipment - EMS	764,413	-	764,413	223,167	356,090	132,923
398	Miscellaneous Equipment	50,705	-	50,705	33,509	42,589	9,080
	Total General	47,582,206	1,563,737	46,018,470	16,607,703	24,036,734	7,429,031
Distribution - Minnesota Only (Vintage Group Treatment)							
381	Meters	105,068,640	12,890,367	92,178,273	49,567,409	57,890,884	8,323,475
381	Meters - Telemetry	36,778	36,778	-	-	-	-
383	House Regulators	10,070,258	-	10,070,258	10,170,961	10,170,961	-
	Total Distribution	115,175,677	12,927,145	102,248,532	59,738,370	68,061,845	8,323,475
	Total Gas Utility	170,248,802	17,553,499	152,695,302	78,456,252	94,244,675	15,788,422

Appendix D: Theoretical Reserve Comparison

6 of 6

Xcel Energy

Comparison of Present and Proposed Accruals

Common Utility

Vintage Group

FERC Account	Account Description	Plant Balance 01/01/2017	Fully Accrued	Recoverable Cost	Theoretical Reserve	Actual Reserve	Difference
Intangible							
303.004	Computer Software- 3 Year	7,673,530	7,673,530	-	-	-	-
303.004	Computer Software- 5 Year	197,541,349	87,309,050	110,232,298	50,650,961	46,278,871	(4,372,090)
303.004	Computer Software- 7 Year	44,140,612	44,140,612	-	-	-	-
303.004	Computer Software- 10 Year	68,449,240	58,267,735	10,181,505	3,932,060	3,592,653	(339,408)
303	Computer Software- 15 Year	61,015,418	-	61,015,418	3,856,103	3,523,252	(332,851)
Total Intangible		378,820,150	197,390,928	181,429,222	58,439,124	53,394,775	(5,044,349)
General Plant							
391	Office Furniture & Equipment	27,141,560	2,929,083	24,212,478	11,576,010	12,392,643	816,633
391	Network Equipment	100,446,164	(3,261)	100,449,425	43,563,951	46,846,249	3,282,299
392	Transportation Equipment - Automobiles	823,465	-	823,465	270,044	290,391	20,346
392	Transportation Equipment - Light Trucks	3,431,469	25,252	3,406,217	1,899,106	1,924,475	25,369
392	Transportation Equipment - Trailers	1,099,687	104,349	995,338	517,724	556,732	39,008
392	Transportation Equipment - Heavy Trucks	5,505,442	1,252,353	4,253,089	2,360,145	2,504,271	144,126
393	Stores Equipment	246,162	-	246,162	41,047	44,140	3,093
394	Tools, Shop & Garage Equipment	4,041,708	10,892	4,030,816	1,378,370	1,481,774	103,404
395	Laboratory Equipment	-	-	-	-	-	-
396	Power Operated Equipment	990,912	281,183	709,729	264,275	284,187	19,912
397	Communication Equipment	964,432	248,569	715,864	541,718	582,533	40,815
397	Communication Equipment - Two Way	75,068	-	75,068	3,753	4,036	283
398	Miscellaneous Equipment	582,227	-	582,227	400,574	420,760	20,186
Total General		145,348,298	4,848,419	140,499,879	62,816,718	67,332,190	4,515,473
Total Common Utility		524,168,448	202,239,347	321,929,101	121,255,842	120,726,966	(528,876)
Total Vintage All Utilities		1,718,711,122	303,900,979	1,414,810,143	592,234,402	620,927,321	28,692,919
Total ASL and Vintage All Utilities		9,051,518,808	303,900,979	8,747,617,828	2,621,010,208	2,686,492,048	65,481,840

APPENDIX E
Net Salvage Analysis

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Transmission Structures & Improvements
Account 352
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	896	1,731	1,775	(44)	-4.91%									
1951	1,487	199	528	(329)	-22.13%	-15.65%								
1952	2,385	503	316	187	7.84%	-3.67%	-3.90%							
1953	538	38	246	(208)	-38.66%	-0.72%	-7.94%	-7.43%						
1954	11,453	1,211	514	697	6.09%	4.08%	4.70%	2.19%	1.81%					
1955	3,562	69	424	(355)	-9.97%	2.28%	0.86%	1.79%	-0.04%	-0.26%				
1956	181	50	(8)	58	32.04%	-7.93%	2.63%	1.22%	2.09%	0.26%	0.03%			
1957	3,790	4,473	371	4,102	108.23%	104.76%	50.51%	23.71%	21.99%	20.45%	17.75%	16.91%		
1958	698	-	387	(387)	-55.44%	82.78%	80.81%	41.53%	20.91%	19.32%	18.11%	15.63%	14.89%	
1959	3,809	1,309	499	810	21.27%	9.39%	54.54%	54.06%	35.12%	20.96%	19.63%	18.56%	16.40%	15.73%
1960	6,773	-	1,048	(1,048)	-15.44%	-2.25%	-5.24%	-23.58%	-16.96%	-12.81%	-11.91%	-11.62%	-10.17%	-10.17%
1961	-	-	4	(4)	NA	-15.53%	-2.29%	-5.58%	-23.05%	-23.15%	-16.88%	-12.80%	-11.90%	-11.61%
1962	-	-	0	0	NA	NA	-15.53%	-2.29%	-5.58%	-23.05%	-23.15%	-16.88%	-12.80%	-11.90%
1963	7766	-	-	0	0.00%	0.00%	-0.05%	-7.24%	-1.32%	-3.30%	15.21%	15.34%	11.95%	11.95%
1964	847	63	169	(106)	-12.51%	-1.23%	-1.23%	-1.28%	-7.53%	-1.81%	-3.69%	14.22%	14.35%	11.19%
1965	-	-	-	0	NA	-12.51%	-1.23%	-1.23%	-1.23%	-7.53%	-1.81%	-3.69%	14.22%	14.35%
1966	1820	-	899	(899)	-49.40%	-49.40%	-37.68%	-9.63%	-9.63%	-9.67%	-11.96%	-5.53%	-7.53%	9.68%
1967	-	-	0	0	NA	-49.40%	-49.40%	-37.68%	-9.63%	-9.63%	-9.67%	-11.96%	-5.53%	-7.53%
1968	1820	157	116	41	3.25%	3.25%	-27.84%	-27.84%	-24.54%	-8.24%	-8.24%	-10.92%	-5.41%	-5.41%
1969	1221	-	-	0	0.00%	1.65%	1.65%	-19.94%	-19.94%	-18.72%	-7.46%	-7.46%	-7.49%	-10.24%
1970	67	-	272	(272)	-405.97%	-21.12%	-9.06%	-9.06%	-25.86%	-23.69%	-23.69%	-9.52%	-9.52%	-9.52%
1971	7298	82	-	82	1.12%	-2.58%	-2.21%	-1.51%	-1.51%	-8.98%	-8.98%	-9.22%	-5.69%	-5.69%
1972	1105	100	181	(81)	-7.33%	0.01%	-3.20%	-2.80%	-2.10%	-8.84%	-8.84%	-8.84%	-9.07%	-5.77%
1973	-	150	304	(154)	NA	-21.27%	-1.82%	-5.02%	-4.39%	-3.51%	-3.51%	-10.04%	-10.04%	-10.20%
1974	-	-	0	0	NA	NA	-21.27%	-1.82%	-5.02%	-4.39%	-3.51%	-3.51%	-10.04%	-10.04%
1975	-	-	144	(144)	NA	NA	-3.53%	-3.53%	-3.53%	-5.87%	-5.87%	-4.82%	-11.77%	-11.77%
1976	906	30	20	10	1.10%	-14.79%	-14.79%	-31.79%	-18.35%	-3.08%	-5.96%	-5.28%	-4.37%	-4.37%
1977	7646	30,541	1,288	29,253	382.59%	342.18%	340.49%	340.49%	338.69%	299.10%	170.84%	168.57%	157.29%	147.32%
1978	862	-	29	(29)	-3.36%	343.49%	310.54%	309.01%	309.01%	307.37%	274.31%	162.41%	160.28%	150.04%
1979	763	-	-	0	0.00%	-1.78%	-1.78%	287.26%	285.84%	285.84%	284.33%	255.76%	155.74%	153.72%
1980	7535	527	465	62	0.82%	0.75%	0.36%	174.26%	165.40%	164.59%	164.59%	163.72%	153.67%	111.04%
1981	1415	-	95	(95)	-6.71%	-0.37%	-0.34%	-0.59%	160.21%	152.67%	151.92%	151.92%	151.11%	142.46%
1982	4801	50	50	(50)	-1.04%	-2.33%	-0.60%	-0.57%	126.58%	121.83%	121.23%	121.23%	121.23%	120.58%
1983	26150	1,249	3,697	(2,448)	-9.36%	-8.07%	-8.01%	-6.34%	-6.22%	-6.16%	54.28%	53.32%	53.04%	53.04%
1984	28115	-	-	0	0.00%	-0.80%	-0.80%	-0.79%	-0.79%	-0.79%	-0.79%	8.06%	8.06%	8.02%
1985	610	5,816	-	5,816	953.44%	2.06%	1.09%	1.06%	1.03%	1.02%	1.02%	1.01%	9.82%	9.80%
1986	358	86,263	34	86,229	24086.31%	9508.78%	32.63%	29.07%	28.61%	28.45%	27.80%	27.74%	27.65%	35.84%
1987	99	29,269	264	29,005	29297.98%	25215.32%	11344.89%	42.90%	38.47%	37.86%	37.66%	36.80%	36.71%	36.80%
1988	-	-	-	0	NA	29297.98%	25215.32%	11344.89%	42.90%	38.47%	37.86%	37.66%	36.80%	36.71%
1989	1577	-	-	0	0.00%	0.00%	1730.61%	5665.39%	4578.29%	42.66%	38.27%	37.67%	37.47%	36.62%
1990	-	-	-	0	NA	0.00%	0.00%	1730.61%	5665.39%	4578.29%	42.66%	38.27%	37.67%	37.47%
1991	399	-	540	(540)	-135.34%	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	3960.24%	42.41%	38.05%	37.45%
1992	-	-	-	0	NA	-135.34%	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	3960.24%	42.41%	38.05%
1993	-	-	-	0	NA	-135.34%	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	3960.24%	42.41%	38.05%
1994	-	-	-	0	NA	NA	NA	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	3960.24%	42.41%
1995	-	-	-	0	NA	NA	NA	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	3960.24%	42.41%
1996	226	-	7,845	(7,845)	-3471.24%	-3471.24%	-3471.24%	-3471.24%	-3471.24%	-1341.60%	-1341.60%	-380.79%	-380.79%	896.13%
1997	100	-	572	(572)	-572.00%	-2581.90%	-2581.90%	-2581.90%	-2581.90%	-1235.45%	-1235.45%	-389.10%	-389.10%	296.42%
1998	7266	-	13,664	(13,664)	-188.05%	-193.27%	-290.85%	-290.85%	-290.85%	-290.85%	-290.85%	-293.08%	-293.08%	-296.42%
1999	1369	-	1,254	(1,254)	-91.60%	-172.67%	-177.33%	-260.41%	-260.41%	-260.41%	-260.41%	-260.41%	-255.07%	-255.07%
2000	20274	2,888	195	2,693	13.28%	6.65%	-42.29%	-44.11%	-70.61%	-70.61%	-70.61%	-70.61%	-70.61%	-71.48%
2001	-	-	-	0	NA	13.28%	6.65%	-42.29%	-44.11%	-70.61%	-70.61%	-70.61%	-70.61%	-70.61%
2002	167	-	-	0	0.00%	0.00%	13.17%	6.60%	-42.04%	-43.86%	-70.21%	-70.21%	-70.21%	-70.21%
2003	-	-	(293,236)	293,236	NA	175590.56%	175590.56%	1447.72%	1351.10%	966.47%	961.20%	927.13%	927.13%	927.13%
2004	-	-	-	0	NA	175590.56%	175590.56%	1447.72%	1351.10%	966.47%	961.20%	927.13%	927.13%	927.13%
2005	302.4	-	265,029	(265,029)	-87641.87%	-87641.87%	9327.79%	6008.21%	6008.21%	148.08%	134.07%	52.28%	52.28%	52.28%
2006	29998.99	-	-	0	0.00%	874.64%	874.64%	93.09%	92.58%	92.58%	60.90%	56.89%	26.92%	25.91%
2007	-	-	6,761	(6,761)	NA	-22.54%	-896.96%	70.78%	70.78%	70.39%	70.39%	43.92%	43.92%	15.53%
2008	18372.08	-	6,167	(6,167)	-33.57%	-70.37%	-26.73%	-571.06%	-571.06%	31.39%	31.28%	26.00%	23.72%	23.72%
2009	27,066.74	0.00	-	0	0.00%	-13.57%	-28.45%	-17.14%	-366.99%	-366.99%	20.17%	20.13%	18.69%	18.69%
2010	34,423.64	0	865	(865)	-2.51%	-1.41%	-8.81%	-17.27%	-12.56%	-253.10%	-253.10%	13.06%	13.06%	13.06%
2011	10,040.30	0	-	0	0.00%	-1.95%	-1.21%	-7.82%	-15.34%	-11.50%	-231.96%	-231.96%	-11.99%	-11.97%
2012	4,777.00	0	2,381	(2,381)	-49.84%	-16.07%	-4.95%	-4.95%	-7.93%	-17.08%	-12.97%	-225.00%	-225.00%	-9.63%
2013	70,681.00	2,866	11,272	(8,406)	-11.89%	-14.22%	-12.22%	-9.72%	-7.93%	-10.78%	-14.86%	-12.89%	-148.01%	-148.01%
2014	5,105.00	0	24,713	(24,713)	-484.09%	-43.69%	-44.06%	-39.18%	-29.08%	-23.91%	-28.92%	-24.59%	-156.55%	-156.55%
2015	70,653.00	0	2	(2)	0.00%	-32.62%	-22.62%	-23.48%	-22.01%	-18.58%	-16.33%	-17.64%	-20.44%	-18.18%
2016	34,538.00	3,552	28,076	(24,524)	-71.01%	-23.32%	-44.64%	-31.85%	-32.31%	-30.66%	-26.45%	-23.67%	-24.33%	-26.78%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Transmission Station Equipment
Account 353
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1950	191,964	176,340	48,541	127,799	66.57%									
1951	70,561	180,071	42,101	137,970	195.53%	101.24%								
1952	159,975	54,947	23,152	31,795	19.87%	73.64%	70.43%							
1953	110,652	79,731	13,886	65,845	59.51%	36.08%	69.06%	68.16%						
1954	116,832	31,302	23,187	8,115	6.95%	32.51%	27.29%	53.21%	57.16%					
1955	146,434	87,842	9,116	78,726	53.76%	32.99%	40.83%	34.55%	53.35%	56.53%				
1956	74,919	50,355	8,746	41,609	55.54%	54.36%	37.98%	43.29%	37.14%	53.59%	56.45%			
1957	88,488	12,975	5,759	8,216	8.57%	30.10%	41.28%	31.88%	37.57%	33.51%	48.40%	52.03%		
1958	410,941	163,277	53,339	109,938	26.75%	23.55%	27.71%	33.00%	29.37%	32.88%	31.00%	40.85%	44.46%	
1959	397,946	118,581	18,089	100,492	25.34%	33.44%	31.28%	37.14%	30.10%	30.23%	37.03%	35.48%	36.92%	40.13%
1960	549,879	386,301	41,072	345,229	62.78%	47.03%	40.89%	38.92%	39.74%	40.97%	38.74%	39.95%	38.39%	43.60%
1961	159,757	59,808	9,108	50,700	31.74%	55.79%	44.82%	39.93%	38.20%	38.98%	40.16%	38.17%	39.31%	37.91%
1962	389,752	161,049	54,014	107,035	27.46%	28.70%	45.75%	40.30%	37.38%	36.11%	36.81%	37.93%	36.38%	37.43%
1963	72,639	24,783	9,442	15,341	21.12%	26.47%	27.82%	44.22%	39.41%	36.79%	35.58%	36.28%	37.40%	35.92%
1964	726,080	297,566	85,882	211,684	29.15%	28.42%	28.11%	28.54%	38.46%	36.17%	34.74%	33.41%	34.48%	35.41%
1965	225,943	84,153	5,444	78,709	34.84%	30.50%	29.84%	29.18%	29.44%	38.07%	36.05%	34.75%	33.98%	34.50%
1966	507,545	192,714	29,904	162,810	32.67%	33.34%	31.28%	30.78%	30.10%	30.23%	37.03%	35.48%	34.44%	33.79%
1967	279,550	35,831	3,231	32,600	11.66%	25.21%	27.36%	28.11%	27.83%	27.76%	25.03%	27.76%	33.47%	32.73%
1968	486,289	167,934	18,934	149,000	30.64%	23.71%	27.28%	28.42%	28.66%	28.42%	28.28%	28.48%	34.03%	33.11%
1969	508,667	126,873	46,479	80,394	15.80%	23.06%	20.56%	24.01%	25.22%	26.27%	26.14%	26.30%	26.56%	31.66%
1970	736,674	216,280	80,729	135,551	18.40%	17.34%	21.08%	19.77%	22.37%	23.39%	24.60%	24.53%	24.82%	25.09%
1971	531,867	201,148	98,705	102,443	19.26%	18.76%	17.92%	20.65%	19.66%	21.83%	22.72%	23.89%	23.84%	24.16%
1972	248,789	83,290	17,122	66,168	26.60%	21.60%	20.05%	18.98%	21.24%	20.28%	22.18%	23.00%	24.05%	24.00%
1973	423,612	132,467	69,255	63,212	14.92%	19.24%	19.25%	18.93%	18.28%	20.33%	19.57%	21.36%	22.33%	23.22%
1974	200,483	25,328	16,381	9,947	4.96%	15.38%	17.44%	17.14%	17.57%	17.23%	19.31%	18.69%	20.48%	21.28%
1975	362,121	119,581	48,000	71,581	19.77%	14.31%	14.57%	17.00%	17.68%	17.89%	17.54%	19.36%	18.79%	20.43%
1976	379,610	312,892	69,690	243,202	64.07%	42.44%	34.36%	28.33%	28.06%	25.88%	23.97%	22.75%	23.74%	22.92%
1977	801,014	206,243	101,718	104,525	13.05%	28.45%	27.18%	24.57%	22.68%	23.08%	22.39%	21.60%	20.89%	21.91%
1978	491,438	136,324	60,333	75,991	15.46%	13.97%	25.34%	24.35%	21.35%	21.80%	21.40%	20.87%	20.32%	21.91%
1979	648,564	132,686	108,806	23,880	3.68%	8.76%	10.53%	19.29%	19.35%	18.32%	17.88%	18.49%	18.59%	18.56%
1980	896,318	233,732	200,756	32,976	3.68%	3.68%	6.52%	8.37%	14.94%	15.43%	14.89%	14.85%	15.51%	15.91%
1981	96,150	130,929	69,919	61,010	63.65%	94.7%	71.8%	10.17%	16.36%	16.68%	16.68%	15.94%	15.94%	15.94%
1982	538,499	26,070	141,399	(167,469)	-31.10%	-16.77%	-4.80%	-2.28%	0.99%	3.77%	9.71%	10.58%	10.30%	10.70%
1983	1,076,523	132,045	18,020	114,025	10.59%	-3.31%	0.04%	1.55%	1.98%	3.75%	5.39%	9.91%	10.58%	10.36%
1984	3,778,188	299,712	168,894	130,818	3.46%	5.04%	1.43%	2.52%	2.68%	2.78%	3.60%	4.51%	7.11%	7.61%
1985	1,333,389	55,528	177,732	(122,204)	-9.16%	0.17%	1.98%	-0.67%	0.24%	0.64%	0.87%	1.68%	2.62%	4.95%
1986	681,949	197,685	121,556	76,129	11.16%	-2.29%	1.46%	2.89%	0.42%	1.23%	1.49%	1.65%	2.36%	3.19%
1987	1,495,011	307,955	393,909	(85,954)	-5.75%	-0.45%	-3.76%	-0.02%	1.35%	-0.61%	0.07%	0.40%	0.60%	1.26%
1988	367,753	114,656	102,754	11,902	3.24%	-3.98%	0.08%	-3.10%	0.14%	1.43%	-0.46%	0.19%	0.50%	0.69%
1989	783,633	281,424	111,715	169,709	21.65%	15.77%	3.61%	5.16%	1.06%	2.14%	3.09%	1.28%	2.00%	2.00%
1990	989,156	22,256	96,524	(74,268)	-7.51%	5.38%	5.01%	0.59%	2.26%	-0.44%	1.13%	2.10%	0.48%	1.02%
1991	802,610	53,860	210,915	(157,055)	-19.57%	-12.91%	-2.39%	-1.69%	-3.06%	-1.16%	-2.82%	-0.50%	0.56%	-0.88%
1992	2,030,582	2,259	69,634	(67,375)	-3.32%	-7.92%	-7.81%	-2.80%	-2.35%	-3.14%	-1.77%	-2.94%	-0.96%	-2.03%
1993	1,561,351	13,192	148,591	(135,399)	-8.67%	-6.65%	-8.19%	-8.06%	-4.29%	-3.86%	-4.21%	-3.01%	-3.83%	-1.84%
1994	710,094	314,444	207,985	106,459	14.99%	-1.27%	-2.24%	-4.96%	-5.38%	-2.30%	-2.02%	-2.65%	-1.65%	-2.59%
1995	3,944,102	16,898	264,933	(248,035)	-6.29%	-3.04%	-4.46%	-4.18%	-5.54%	-5.73%	-3.75%	-3.52%	-3.78%	-3.02%
1996	1,224,121	440,816	149,425	291,191	23.79%	0.84%	2.55%	0.19%	-0.56%	-2.05%	-2.53%	-0.85%	-0.83%	-1.36%
1997	914,410	637,637	155,031	482,606	52.78%	36.18%	8.64%	5.95%	5.95%	4.14%	2.43%	1.63%	2.84%	2.85%
1998	831,318	18,885	241,920	(223,035)	-26.83%	14.87%	18.55%	4.38%	5.37%	2.98%	1.84%	0.41%	-0.19%	1.05%
1999	1,315,619	36,091	156,238	(120,147)	-9.13%	-15.98%	4.55%	10.05%	2.22%	3.23%	1.46%	0.69%	-0.53%	-1.01%
2000	1,639,005	(1,744)	190,275	(192,019)	-11.72%	-10.57%	-14.14%	-1.12%	4.03%	-0.10%	0.92%	-0.32%	-0.75%	-1.76%
2001	39,440	(3,176)	17,727	(20,903)	-53.00%	-12.69%	-11.12%	-14.54%	-1.55%	3.65%	-0.31%	0.72%	-0.49%	-0.89%
2002	1,859,766		0	0	0.00%	-1.10%	-6.20%	-6.88%	-9.78%	-1.11%	2.78%	-0.26%	0.61%	-0.42%
2003	1,085,106	(1,209)	381,872	(383,081)	-35.30%	-13.01%	-13.54%	-12.89%	-12.06%	-13.87%	-5.94%	-1.86%	-3.22%	-2.26%
2004	542,834		11,245	(41,245)	-7.60%	-2.97%	-1.71%	-12.69%	-12.69%	-12.69%	-12.69%	-12.69%	-12.69%	-12.69%
2005	2,000,659	4,383	52,568	(48,185)	-2.41%	-3.52%	-13.02%	-8.61%	-8.93%	-9.56%	-9.50%	-11.04%	-5.34%	-2.23%
2006	3,692,015	550	130,120	(129,570)	-3.51%	-3.12%	-3.12%	-8.22%	-6.56%	-6.76%	-7.51%	-7.68%	-8.91%	-4.85%
2007	1,694,619	7,351	460,554	(453,203)	-26.74%	-10.82%	-8.54%	-8.48%	-11.71%	-9.70%	-9.86%	-10.10%	-10.01%	-10.96%
2008	5,601,754	6,241	479,200	(472,959)	-8.44%	-12.69%	-9.61%	-8.50%	-8.50%	-10.46%	-9.28%	-9.36%	-9.59%	-9.59%
2009	4,134,752	171,442	1,930,047	(1,758,605)	-42.53%	-22.92%	-23.49%	-18.61%	-16.72%	-16.44%	-17.53%	-15.95%	-16.02%	-15.70%
2010	3,712,372	274,770	1,252,152	(977,382)	-26.33%	-23.36%	-23.86%	-24.18%	-20.13%	-18.43%	-18.53%	-18.98%	-17.53%	-17.59%
2011	1,981,645	535,803	491,250	(492,447)	-24.95%	-25.65%	-27.75%	-23.92%	-24.34%	-20.53%	-18.94%	-18.69%	-18.94%	-18.94%
2012	4,500,809.00	220,390	867,873	(667,483)	-14.83%	-17.14%	-20.87%	-27.12%	-21.87%	-22.25%	-19.57%	-18.77%	-18.06%	-18.70%
2013	12,886,849.00	124,426	1,958,717	(1,834,291)	-14.23%	-14.39%	-15.41%	-17.16%	-21.02%	-18.87%	-19.26%	-17.74%	-16.97%	-16.85%
2014	611,451.00	722,177	425,055	297,122	48.59%	-11.39%	-12.25%	-13.45%	-15.47%	-19.49%	-17.64%	-18.08%	-16.69%	-15.99%
2015	3,507,159.00	11,006	739,545	(728,539)	-20.77%	-10.47%	-13.32%	-13.64%	-14.54%	-16.15%	-19.63%	-17.94%	-18.32%	-17.03%
2016	718,155.00	76,216	905,860	(829,644)	-115.52%	-36.88%	-26.07%	-17.46%	-16.93%	-17.54%	-18.71%	-21.78%	-19.80%	-20.10%

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Transmission Towers & Fixtures
Account 354
1950-2016

Transaction Year	Transaction History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	5,137	1,126	1,198	(72)	-1.40%									
1951	4,469	1,211	1,883	(672)	-15.04%	-7.75%								
1952	17,453	3,625	6,653	(3,028)	-17.35%	-16.88%	-13.94%							
1953	95,405	25	1,152	(1,127)	-1.18%	-3.68%	-4.11%	-4.00%						
1954	28,378	6,829	22,713	(15,884)	-55.97%	-13.74%	-14.19%	-14.21%	-13.78%					
1955	48,056	11,358	3,906	7,452	15.51%	-11.03%	-5.56%	-6.65%	-6.84%	-6.70%				
1956	75,376	20,286	10,283	10,003	13.27%	14.14%	1.03%	0.18%	0.98%	-1.21%				
1957	15,608	(4,253)	3,233	(7,486)	-47.96%	2.77%	7.17%	-3.53%	-2.68%	-3.59%	-3.77%	-3.73%		
1958	4,259	142	473	(331)	-7.77%	-39.35%	2.30%	6.73%	-3.64%	-2.76%	-3.66%	-3.83%	-3.79%	
1959	27,921	2,034	4,693	(2,659)	-9.52%	-2.82%	-2.82%	-3.09%	-4.08%	-4.08%	-3.40%	-4.18%	-4.33%	-4.29%
1960	139,212	8,729	11,417	(2,688)	-1.93%	-3.20%	-3.31%	-7.04%	-1.20%	1.38%	-3.42%	-2.93%	-3.49%	-3.60%
1961	80	9,850	116	9,734	12167.50%	5.06%	2.62%	2.37%	-1.83%	2.50%	4.52%	-0.55%	-0.69%	-1.33%
1962	65,157	5,507	6,346	(839)	-1.29%	13.63%	3.04%	1.53%	1.36%	-1.69%	1.75%	3.51%	-0.67%	-0.77%
1963	11,484	1,946	416	1,530	13.32%	0.90%	13.59%	3.58%	2.08%	1.91%	-1.04%	2.14%	3.80%	-0.28%
1964	42,181	12,565	4,938	7,627	18.08%	7.00%	7.00%	15.18%	5.95%	4.44%	4.26%	3.91%	5.20%	
1965	108,461	32,823	25,965	6,858	6.32%	9.62%	9.88%	6.68%	10.96%	6.06%	4.96%	4.82%	2.83%	4.44%
1966	66,602	11,585	23,391	(11,806)	-17.73%	-2.83%	-1.23%	1.84%	1.15%	4.46%	2.40%	1.69%	-0.01%	
1967	24,852	3,837	2,376	1,461	5.88%	-11.31%	-1.74%	1.71%	2.24%	1.52%	4.57%	2.59%	1.90%	1.81%
1968		21,334	109	21,225	NA	91.28%	11.90%	8.87%	10.48%	10.61%	8.17%	11.23%	7.23%	6.26%
1969	126,023	5,071	4,382	689	0.55%	17.39%	15.49%	5.32%	5.65%	7.08%	7.27%	6.01%	8.20%	5.79%
1970	19,867	22,427	13,606	8,821	44.40%	6.52%	21.07%	18.86%	8.59%	7.88%	8.99%	9.11%	7.65%	9.75%
1971	252,127	35,726	22,723	13,003	5.16%	8.02%	5.66%	10.99%	6.82%	6.73%	7.48%	7.58%	6.78%	
1972	61,161	(2,185)	13,532	(15,717)	-25.70%	-0.87%	1.83%	1.48%	6.10%	6.09%	3.21%	3.72%	4.59%	4.73%
1973	149,420	42,544	17,215	25,329	16.95%	4.56%	4.89%	6.51%	5.28%	8.77%	8.65%	6.14%	6.76%	
1974	49,174	18,174	4,985	4,989	10.16%	19.40%	19.40%	8.39%	6.89%	10.12%	9.95%	7.50%	7.35%	
1975	23,642	14,772	17,507	(2,735)	-11.57%	14.36%	16.10%	7.08%	6.18%	7.54%	6.25%	9.36%	9.24%	6.92%
1976	-	22,717	10,400	12,317	NA	40.53%	31.27%	21.64%	11.43%	8.48%	9.76%	8.06%	11.17%	10.98%
1977	169,482	70,815	29,259	41,556	24.52%	31.79%	26.48%	26.55%	22.89%	16.33%	12.33%	13.21%	11.34%	13.83%
1978	350,643	257,809	41,825	215,984	61.60%	49.52%	51.88%	49.12%	47.28%	41.17%	36.08%	28.70%	28.99%	26.00%
1979	18,201	9,958	12,121	(2,163)	-5.79%	47.44%	49.73%	47.15%	45.51%	39.90%	35.02%	28.01%	28.31%	
1980	100,524	18,387	14,219	4,168	4.15%	1.69%	46.44%	40.63%	42.55%	40.62%	39.67%	35.73%	31.65%	25.97%
1981	29,197	1,775	5,039	(3,264)	-11.18%	0.70%	-0.85%	38.36%	40.21%	38.44%	37.67%	34.19%	30.34%	
1982	5,835	(33,129)	9,454	(42,583)	-729.79%	-130.87%	-30.75%	-28.51%	34.13%	31.71%	33.54%	32.01%	31.67%	29.21%
1983	122,176	29,994	41,975	(11,981)	-9.81%	-42.62%	-36.78%	-20.82%	-25.56%	25.34%	25.56%	26.89%	25.78%	25.84%
1984	-	19,000	-	19,000	NA	5.74%	-27.78%	-24.70%	-13.45%	-13.34%	28.59%	27.73%	29.27%	28.10%
1985	1,470	72,266	635	71,631	4872.86%	6165.37%	63.61%	27.86%	20.67%	14.26%	12.55%	39.93%	36.66%	38.20%
1986	771,164	304,620	126,208	178,412	23.14%	32.36%	34.82%	28.73%	23.81%	22.72%	20.90%	20.33%	30.67%	30.01%
1987	85,031	597,823	23,267	574,556	675.70%	87.94%	96.14%	98.36%	84.87%	80.05%	77.43%	70.82%	69.49%	67.63%
1988	6,013	(606,158)	2,157	(608,315)	-10116.66%	-37.08%	16.78%	25.04%	27.24%	22.65%	18.22%	17.38%	16.20%	15.75%
1989	298,129	84,516	154,395	(69,879)	-23.44%	-22.29%	-26.63%	6.44%	12.60%	14.24%	11.95%	8.59%	7.87%	
1990	32,696	83,803	18,930	64,873	198.41%	1.51%	-182.08%	-9.19%	11.71%	17.69%	19.28%	16.58%	13.29%	12.76%
1991	9,185	4,127	3,153	974	10.60%	157.22%	-1.19%	-176.97%	-8.77%	11.70%	17.63%	19.21%	16.54%	13.27%
1992	7,695	(71)	1,568	(1,639)	-21.30%	-3.94%	129.51%	-1.63%	-173.58%	-8.99%	11.49%	17.39%	18.95%	16.32%
1993	1,675	2,196	3,800	(1,604)	-95.76%	-34.61%	-12.23%	122.15%	-2.08%	-173.21%	-9.32%	11.34%	17.23%	18.80%
1994	70,269	(2,585)	17,612	(20,197)	-28.74%	-30.30%	-29.43%	-25.29%	34.90%	-6.55%	-149.36%	-11.99%	9.14%	14.71%
1995	69,321	3,601	49,139	(45,538)	-65.69%	-47.09%	-47.67%	-46.31%	-43.00%	-1.64%	-14.93%	-137.65%	-18.41%	5.30%
1996	58,445	1,437	27,924	(26,487)	-45.32%	-56.37%	-46.57%	-46.98%	-46.03%	-43.63%	-11.89%	-18.16%	-127.90%	-20.87%
1997	164,171	22,883	136,727	(114,044)	-69.47%	-63.14%	-63.34%	-56.95%	-57.13%	-58.38%	-54.77%	-34.75%	-30.01%	-114.53%
1998	64,321	157,833	59,740	98,093	152.51%	-6.98%	-14.79%	-24.69%	-25.36%	-25.64%	-25.56%	-24.81%	-9.54%	-14.88%
1999	79,359	80,232	130,791	(50,559)	-63.71%	33.08%	-21.60%	-25.39%	-31.80%	-31.38%	-31.59%	-31.44%	-30.70%	-17.25%
2000	60,059	214,554	(40,817)	255,371	425.20%	146.90%	148.67%	51.33%	38.08%	23.57%	17.08%	16.74%	16.23%	16.15%
2001	-	-	-	0	NA	425.20%	146.90%	148.67%	51.33%	38.08%	23.57%	17.08%	16.74%	16.23%
2002	-	-	-	0	NA	425.20%	146.90%	148.67%	51.33%	38.08%	23.57%	17.08%	16.74%	16.23%
2003	2,106	-	8,428	(8,428)	-400.19%	-400.19%	-397.24%	138.76%	143.06%	48.76%	38.08%	23.57%	17.08%	16.74%
2004	-	-	-	0	NA	425.20%	146.90%	148.67%	51.33%	38.08%	23.57%	17.08%	16.74%	16.23%
2005	48,071	2,048	-	2,048	4.26%	-	-	-	-	-	-	-	-	-
2006	33,506	-	2,918	(2,918)	-8.71%	-1.07%	-1.07%	-11.11%	-11.11%	-11.11%	-11.11%	-11.11%	-11.11%	-11.11%
2007	703,227	15,884	324,292	(308,408)	-43.86%	-42.26%	-39.41%	-39.41%	-40.37%	-40.37%	-40.37%	-7.36%	-12.19%	-1.49%
2008	234,988	34,836	101,780	(66,944)	-28.49%	-40.01%	-38.93%	-36.89%	-37.64%	-37.64%	-37.64%	-11.95%	-15.49%	
2009	105,709	1,658	150,046	(148,388)	-140.37%	-63.20%	-50.17%	-48.88%	-46.61%	-46.61%	-47.27%	-47.27%	-23.38%	
2010	173,217	9,004	455,095	(446,091)	-257.53%	-213.13%	-128.70%	-79.68%	-77.78%	-74.74%	-74.74%	-75.27%	-75.27%	
2011	68,915	69,915	149,116	(80,201)	-127.97%	-127.97%	-127.97%	-68.59%	-68.59%	-70.70%	-70.70%	-68.35%	-68.35%	
2012	12,667	1,445	111,364	(109,919)	-910.91%	-75.65%	-150.92%	-148.93%	-111.44%	-79.03%	-77.46%	-74.92%	-75.36%	
2013	70,570.00	7,996	79,968	(71,972)	-101.99%	-220.11%	-81.61%	-143.41%	-142.87%	-110.64%	-80.08%	-78.56%	-76.10%	
2014	40,284.00	180	30,660	(30,480)	-75.66%	-92.42%	-172.77%	-80.95%	-138.29%	-138.63%	-109.02%	-79.97%	-78.49%	
2015	10,264.00	3,645	37,334	(33,689)	-328.22%	-126.95%	-112.40%	-184.75%	-87.80%	-141.88%	-141.63%	-111.57%	-81.58%	
2016	-	0	-	0	NA	-328.22%	-126.95%	-112.40%	-184.75%	-87.80%	-141.88%	-141.63%	-111.57%	

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant Transmission Poles & Fixtures Account 355 1950-2016															
Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %	
1950	70,100	32,402	22,397	10,005	14.27%										
1951	50,082	22,546	19,593	2,953	5.90%	10.78%									
1952	201,436	36,689	39,127	(2,438)	-1.21%	0.20%	3.27%								
1953	206,370	35,077	43,073	(7,996)	-3.87%	-2.56%	-1.63%	0.48%							
1954	127,421	24,869	53,065	(28,196)	-22.13%	-10.84%	-7.22%	-6.10%	-3.92%						
1955	91,662	29,835	26,367	3,468	3.78%	-11.29%	-7.69%	-5.61%	-4.76%	-2.97%					
1956	128,899	28,462	57,629	(29,167)	-22.63%	-11.65%	-15.49%	-11.16%	-8.51%	-7.62%	-5.86%				
1957	167,895	43,254	60,301	(17,047)	-10.15%	-15.57%	-11.00%	-13.57%	-10.93%	-8.81%	-8.05%	-6.55%			
1958	111,243	23,080	37,105	(14,025)	-12.61%	-11.13%	-14.78%	-11.36%	-13.55%	-11.15%	-9.22%	-8.52%	-7.14%		
1959	247,433	54,609	65,786	(11,177)	-4.52%	-8.02%	-8.05%	-10.99%	-10.99%	-9.63%	-8.31%	-7.78%	-6.68%		
1960	110,397	26,450	29,450	(3,000)	-2.72%	-3.96%	-6.01%	-7.10%	-9.72%	-8.27%	-10.07%	-8.99%	-7.87%	-6.89%	
1961	83,212	29,390	27,880	1,510	1.81%	-0.77%	-2.87%	-4.83%	-6.07%	-8.59%	-7.38%	-9.14%	-8.29%	-7.32%	
1962	223,750	60,045	74,847	(14,802)	-6.62%	-4.33%	-3.90%	-4.13%	-5.35%	-6.20%	-8.18%	-7.23%	-8.70%	-8.04%	
1963	123,649	36,193	37,982	(1,789)	-1.45%	-4.78%	-3.50%	-3.34%	-3.71%	-4.81%	-5.65%	-7.48%	-6.88%	-8.07%	
1964	171,286	39,546	88,834	(49,288)	-28.78%	-17.32%	-12.70%	-10.69%	-9.46%	-8.18%	-8.64%	-8.85%	-10.15%	-9.27%	
1965	239,572	59,859	91,231	(31,372)	-13.10%	-19.63%	-15.43%	-12.83%	-11.38%	-10.37%	-9.17%	-9.46%	-9.54%	-10.59%	
1966	268,572	56,610	93,246	(36,636)	-13.64%	-13.34%	-12.82%	-14.83%	-13.04%	-11.93%	-11.05%	-11.05%	-10.17%	-10.17%	
1967	236,404	61,635	69,071	(7,436)	-3.15%	-11.61%	-12.69%	-12.82%	-15.80%	-14.10%	-12.77%	-11.87%	-10.21%	-10.36%	
1968	68,692	22,497	800	21,697	31.59%	-1.88%	-7.39%	-9.07%	-12.50%	-11.26%	-10.48%	-9.76%	-9.25%	-8.59%	
1969	79,370	19,302	29,837	(10,535)	-13.27%	7.54%	-4.23%	-8.10%	-9.44%	-12.55%	-11.40%	-10.64%	-9.95%	-9.45%	
1970	252,523	111,140	99,614	11,526	4.56%	0.30%	5.66%	-0.75%	-4.57%	-6.35%	-9.27%	-8.60%	-8.33%	-7.85%	
1971	370,127	138,795	165,556	(26,761)	-7.23%	-2.45%	-3.67%	-0.53%	-3.13%	-5.34%	-6.57%	-8.32%	-8.32%	-8.13%	
1972	267,968	84,801	98,589	(13,788)	-5.15%	-6.35%	-3.26%	-4.08%	-1.72%	-3.55%	-5.31%	-6.35%	-8.32%	-7.91%	
1973	331,314	61,745	111,817	(50,072)	-15.11%	-10.68%	-9.35%	-6.47%	-6.89%	-4.98%	-5.94%	-7.04%	-7.73%	-9.30%	
1974	224,263	131,585	36,855	94,730	42.64%	4.44%	0.34%	1.08%	0.33%	1.68%	1.68%	-0.04%	-1.78%	-2.94%	
1975	100,106	204,026	127,550	76,476	76.40%	52.78%	18.47%	11.62%	6.23%	5.96%	5.02%	6.09%	3.93%	1.78%	
1976	137,635	184,179	75,773	108,406	78.76%	77.77%	60.52%	28.93%	20.33%	13.20%	11.91%	10.77%	11.55%	8.91%	
1977	575,616	333,652	213,369	120,283	20.90%	32.06%	37.52%	38.54%	25.55%	20.53%	15.41%	14.20%	13.27%	13.79%	
1978	330,102	256,514	215,647	120,867	36.24%	17.79%	25.84%	30.26%	32.23%	22.99%	19.16%	14.98%	13.97%	13.16%	
1979	130,511	270,156	73,349	196,807	150.80%	51.60%	34.54%	39.73%	42.61%	42.55%	32.11%	27.35%	22.16%	20.53%	
1980	80,479	168,944	104,321	64,623	80.30%	123.91%	55.87%	37.84%	42.33%	44.85%	44.48%	34.14%	29.31%	24.00%	
1981	1,347,903	308,088	81,854	226,234	16.78%	20.36%	31.28%	17.94%	26.33%	29.10%	31.72%	26.96%	24.52%	24.52%	
1982	188,625	213,387	220,081	(6,694)	-3.55%	14.29%	17.57%	27.52%	25.12%	24.20%	28.89%	28.61%	29.59%	25.29%	
1983	284,723	100,616	186,190	(85,574)	-30.06%	-19.49%	7.36%	10.44%	19.46%	18.47%	18.94%	21.62%	23.35%	24.69%	
1984	128,508	122,917	98,108	24,809	19.31%	-14.70%	-11.21%	8.14%	11.00%	19.45%	18.51%	18.96%	21.53%	23.19%	
1985	203,768	355,866	235,581	120,285	59.03%	43.67%	9.65%	6.56%	12.96%	15.38%	22.86%	21.57%	21.46%	23.77%	
1986	334,582	1,323,661	229,431	1,094,230	327.04%	225.60%	185.85%	121.25%	100.60%	55.19%	55.98%	60.57%	55.31%	49.82%	
1987	249,239	354,980	119,514	235,466	94.47%	227.76%	184.10%	160.99%	115.69%	99.50%	58.77%	63.43%	58.29%	58.29%	
1988	193,583	497,454	146,452	351,002	181.32%	132.44%	216.19%	185.55%	164.53%	124.80%	109.51%	66.86%	67.22%	70.70%	
1989	169,113	753,487	170,878	582,609	344.51%	257.41%	191.05%	239.12%	237.22%	188.33%	148.56%	132.19%	82.01%	81.97%	
1990	143,770	1,006,396	177,284	823,112	572.52%	449.28%	346.68%	263.62%	283.08%	247.80%	227.16%	184.27%	165.58%	103.75%	
1991	87,872	683,749	100,947	582,802	663.24%	606.93%	496.19%	393.64%	305.25%	311.44%	274.22%	252.53%	207.71%	187.62%	
1992	711,569	103,508	311,292	(207,784)	-29.20%	46.91%	127.03%	160.09%	163.24%	152.22%	183.17%	171.09%	162.31%	140.46%	
1993	231,185	404,483	281,046	123,437	53.39%	-8.95%	48.36%	112.53%	141.73%	146.72%	139.43%	169.03%	159.38%	152.05%	
1994	459,243	375,526	373,995	1,531	0.33%	18.10%	-8.91%	33.56%	80.99%	105.71%	113.04%	110.98%	139.00%	133.15%	
1995	416,978	204,081	423,835	(219,754)	-52.70%	-24.91%	-8.56%	-16.63%	14.70%	53.81%	75.95%	84.40%	85.35%	112.33%	
1996	499,131	308,154	243,738	64,416	13.17%	-17.14%	-11.27%	-1.90%	-10.32%	14.38%	45.98%	64.62%	74.40%	6.39%	
1997	781,592	997,904	465,252	531,642	68.02%	46.91%	22.30%	17.60%	21.08%	9.58%	27.58%	51.17%	65.38%	71.47%	
1998	2,027,225	795,153	1,218,497	(423,344)	-20.88%	3.86%	5.24%	-1.27%	-1.09%	1.77%	-2.54%	8.70%	23.86%	33.69%	
1999	930,274	1,274,243	438,875	835,368	89.80%	13.93%	25.24%	23.84%	16.97%	15.47%	17.12%	11.67%	21.00%	33.63%	
2000	289,043	270,031	334,971	(64,940)	-22.47%	63.19%	10.69%	21.81%	20.88%	14.66%	13.44%	15.08%	10.11%	19.04%	
2001	-	-	3,212	(3,212)	NA	-23.58%	62.92%	10.59%	21.73%	20.81%	14.60%	13.38%	15.03%	10.06%	
2002	12,905	5,879	-	(5,879)	-45.56%	-70.45%	-24.52%	61.79%	10.37%	21.52%	20.62%	14.44%	13.24%	14.89%	
2003	162,498	17,469	37,435	(859,966)	-221.52%	-208.57%	-210.41%	-93.44%	28.78%	-0.64%	12.12%	12.23%	6.93%	6.39%	
2004	2,241	-	1,739	(1,739)	-77.61%	-77.61%	-204.96%	-206.77%	-206.77%	-206.77%	-206.77%	-206.77%	-206.77%	-206.77%	
2005	412,293	31,152	399,304	(368,152)	-89.29%	-88.39%	-125.88%	-124.13%	-124.67%	-91.06%	1.93%	-10.12%	3.10%	4.07%	
2006	259,110	1,912	145,405	(143,492)	-55.38%	-76.21%	-75.68%	-104.03%	-103.15%	-103.52%	-82.94%	-5.25%	-12.99%	0.00%	
2007	1,628,805	137,389	1,732,775	(1,595,386)	-97.95%	-92.11%	-91.60%	-91.44%	-100.01%	-99.73%	-99.86%	-91.77%	-46.09%	-37.16%	
2008	1,099,496	**	1,091,085	2,265,061	(2,073,976)	-188.63%	-134.49%	-127.63%	-122.98%	-127.35%	-127.05%	-127.14%	-119.32%	-78.76%	
2009	1,265,628	266,673	2,742,996	(2,476,323)	-195.66%	-192.39%	-153.88%	-147.87%	-142.70%	-142.59%	-145.25%	-144.98%	-145.05%	-138.14%	
2010	1,555,659	106,822	2,089,498	(1,982,676)	-127.45%	-158.05%	-166.62%	-146.47%	-142.40%	-138.89%	-138.81%	-140.91%	-140.72%	-140.77%	
2011	3,743,212	1,466,900	1,342,776	(1,342,776)	-35.87%	-62.76%	-68.38%	-102.76%	-101.92%	-100.66%	-100.66%	-100.66%	-100.66%	-100.66%	
2012	2,169,890	312,346	1,707,632	(1,395,286)	-64.33%	-46.91%	-62.31%	-82.41%	-84.29%	-84.81%	-84.81%	-84.81%	-84.81%	-84.81%	
2013	1,667,730.00	368,255	5,261,059	(4,892,804)	-293.38%	-163.90%	-100.67%	-105.23%	-116.24%	-123.16%	-120.03%	-118.78%	-117.90%	-117.87%	
2014	180,243.00	78,812	1,201,242	(1,122,430)	-62.273%	-325.50%	-184.44%	-112.80%	-115.25%	-124.86%	-130.87%	-126.84%	-125.47%	-124.41%	
2015	3,955,680.00	366,954	2,377,568	(2,010,614)	-50.83%	-75.75%	-138.29%	-118.17%	-91.88%	-96.05%	-104.72%	-110.62%	-109.42%	-108.62%	
2016	811,686.00	40,463	179,993	(139,530)	-17.19%	-45.10%	-66.14%	-123.43%	-108.84%	-87.04%	-91.50%	-100.09%	-106.01%	-105.28%	

** Includes retirements not posted until 2012 removal cost posted 2007and 2008

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant Transmission Overhead Conductors & Devices Account 356 1950-2016															
Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %	
1950	66,825	51,664	18,824	32,840	49.14%										
1951	84,714	33,273	21,542	11,731	13.85%	29.41%									
1952	93,134	60,409	32,050	28,359	30.45%	22.54%	29.81%								
1953	348,127	168,272	43,587	124,685	35.82%	34.68%	31.33%	33.34%							
1954	130,287	177,443	55,960	121,483	93.24%	51.46%	48.03%	43.62%	44.13%						
1955	99,963	53,912	12,266	41,646	41.66%	70.85%	49.76%	47.08%	54.99%	43.83%					
1956	192,894	187,331	51,025	136,306	70.66%	60.76%	70.76%	54.99%	52.35%	48.91%					
1957	175,856	120,104	39,717	80,387	45.71%	58.76%	55.12%	63.41%	53.27%	51.22%	48.41%	48.45%			
1958	139,213	67,143	33,274	33,869	24.33%	36.26%	49.33%	48.07%	56.04%	49.56%	48.05%	45.76%	45.93%		
1959	267,860	147,854	46,604	101,250	37.80%	37.80%	36.83%	48.33%	44.93%	44.93%	47.23%	46.15%	44.37%	44.57%	
1960	155,789	106,235	26,450	79,785	51.21%	42.73%	38.18%	39.97%	46.33%	45.88%	51.19%	47.64%	46.64%	45.00%	
1961	103,733	70,900	31,932	38,968	37.57%	45.76%	41.72%	38.08%	39.68%	45.45%	45.12%	50.07%	47.00%	46.09%	
1962	256,965	133,567	75,527	58,040	22.59%	26.89%	34.23%	35.45%	33.77%	35.68%	40.90%	40.96%	45.43%	43.64%	
1963	118,219	64,060	35,581	28,479	24.09%	23.06%	26.20%	32.34%	33.96%	32.67%	34.56%	39.49%	39.64%	43.89%	
1964	183,379	71,468	53,360	18,108	9.87%	15.45%	18.73%	21.68%	27.31%	29.89%	29.26%	31.33%	36.09%	36.42%	
1965	213,562	104,613	60,847	43,766	20.49%	15.59%	17.54%	19.22%	21.39%	25.90%	28.35%	27.96%	29.89%	34.24%	
1966	295,258	151,009	63,481	67,528	22.87%	21.87%	18.69%	19.48%	20.23%	21.70%	25.22%	27.09%	28.81%	28.81%	
1967	188,886	92,577	48,030	44,547	23.58%	23.15%	22.94%	19.74%	20.26%	20.73%	22.02%	26.94%	26.75%	26.75%	
1968	92,881	46,343	655	45,688	49.19%	32.02%	27.34%	25.49%	22.55%	22.72%	22.69%	23.75%	26.41%	28.04%	
1969	85,761	55,659	33,591	22,068	25.73%	37.93%	30.56%	27.13%	25.51%	22.81%	22.94%	22.87%	23.86%	26.38%	
1970	266,406	151,399	81,777	69,622	26.13%	26.04%	30.87%	28.70%	26.85%	25.66%	23.48%	23.53%	23.38%	24.20%	
1971	494,579	189,987	136,339	53,648	10.85%	16.20%	17.16%	20.33%	20.87%	21.29%	21.18%	20.05%	20.29%	20.56%	
1972	264,526	93,323	81,191	12,132	4.59%	8.67%	13.20%	14.17%	16.87%	17.78%	18.67%	18.88%	18.08%	18.41%	
1973	179,397	176,504	103,292	73,212	7.36%	5.71%	8.42%	12.33%	13.22%	15.64%	16.53%	17.89%	17.24%	17.24%	
1974	196,988	146,443	119,932	26,511	13.43%	11.91%	12.82%	17.22%	18.33%	19.33%	21.35%	21.57%	21.47%	21.47%	
1975	134,395	240,271	105,041	135,230	100.62%	76.06%	51.94%	35.78%	26.07%	26.08%	26.06%	27.31%	26.94%	26.40%	
1976	106,926	145,175	62,401	82,774	77.41%	90.34%	76.39%	56.35%	40.87%	30.06%	29.42%	29.24%	30.26%	29.63%	
1977	611,357	494,298	175,552	318,746	52.14%	55.90%	62.95%	62.27%	54.25%	45.46%	36.85%	35.58%	35.22%	35.75%	
1978	343,077	364,284	152,650	211,634	61.69%	55.57%	57.77%	62.59%	62.12%	55.87%	48.49%	40.50%	39.03%	38.60%	
1979	74,994	266,280	64,971	201,309	268.43%	98.77%	71.06%	71.67%	74.73%	72.66%	65.55%	57.12%	47.61%	45.47%	
1980	93,579	84,918	85,311	(393)	-0.42%	-119.19%	80.63%	65.12%	66.19%	69.58%	68.29%	62.01%	54.43%	45.81%	
1981	1,689,484	247,910	30,473	217,437	12.87%	12.87%	22.62%	28.62%	33.73%	35.33%	38.21%	33.49%	37.30%	35.43%	
1982	139,903	758,104	927,671	(169,567)	-121.20%	2.62%	2.47%	12.45%	19.67%	26.39%	28.17%	31.22%	32.85%	31.57%	
1983	328,391	120,578	241,973	(121,395)	-36.97%	-62.13%	-3.41%	-3.28%	5.48%	12.70%	20.05%	21.86%	24.87%	26.69%	
1984	170,389	27,135	124,969	(97,834)	-57.42%	-43.95%	-60.87%	-7.36%	-7.09%	1.18%	8.49%	16.22%	18.06%	21.07%	
1985	191,637	238,772	160,619	78,153	40.78%	-5.44%	-20.43%	-37.41%	-3.70%	-3.58%	4.01%	10.53%	17.52%	19.22%	
1986	623,823	561,713	222,874	338,839	54.32%	51.14%	32.37%	15.05%	1.94%	7.81%	7.58%	13.48%	18.01%	22.90%	
1987	389,119	215,415	154,512	60,903	15.65%	39.46%	39.67%	27.64%	15.19%	4.83%	8.68%	8.44%	13.71%	17.78%	
1988	243,975	325,768	163,428	162,340	66.54%	35.26%	44.72%	44.20%	33.50%	21.62%	12.05%	12.41%	12.10%	16.98%	
1989	413,472	397,933	367,640	30,293	7.33%	29.30%	24.23%	35.46%	36.01%	28.18%	19.12%	11.27%	11.64%	11.64%	
1990	162,316	196,148	197,065	(917)	-0.56%	5.10%	23.93%	20.90%	32.27%	33.08%	26.05%	17.85%	10.54%	11.45%	
1991	86,293	485,828	83,157	402,671	466.63%	161.60%	65.26%	65.60%	50.59%	51.80%	50.80%	42.72%	32.69%	24.86%	
1992	1,222,511	292,579	476,128	(183,549)	-15.01%	16.74%	14.83%	13.19%	19.30%	18.74%	25.80%	26.66%	22.57%	17.47%	
1993	288,459	221,104	359,990	(138,886)	-48.15%	-21.34%	5.02%	4.51%	5.04%	11.25%	11.86%	19.58%	20.70%	17.19%	
1994	411,416	118,412	395,767	(277,355)	-67.41%	-59.47%	-31.20%	-9.81%	-9.81%	-6.49%	-0.19%	1.72%	10.27%	11.72%	
1995	917,126	335,547	518,325	(182,778)	-19.92%	-34.62%	-37.03%	-27.55%	-12.98%	-12.33%	-10.01%	-5.02%	-3.08%	4.45%	
1996	1,007,759	367,203	675,241	(308,038)	-30.57%	-25.89%	-32.67%	-34.55%	-26.34%	-17.49%	-16.82%	-14.60%	-10.44%	-8.46%	
1997	859,056	808,761	494,959	313,802	36.53%	0.31%	-6.83%	-14.22%	-17.03%	-16.50%	-7.81%	-7.57%	-6.42%	-3.25%	
1998	1,165,034	498,655	801,651	(302,996)	-26.01%	0.53%	-9.80%	-12.15%	-17.37%	-19.28%	-18.39%	-11.36%	-11.08%	-9.91%	
1999	701,725	877,112	529,973	347,139	49.47%	2.36%	13.13%	1.34%	-2.86%	-8.10%	-10.26%	-11.15%	-4.95%	-4.85%	
2000	243,948	263,013	209,472	53,541	21.95%	42.37%	4.63%	13.86%	2.60%	-1.62%	-6.72%	-8.86%	-9.96%	-4.00%	
2001	-	-	0	0	NA	21.95%	42.37%	4.63%	13.86%	2.60%	-1.62%	-8.86%	-9.96%	-4.00%	
2002	5,128	-	5,403	(5,403)	-105.37%	-105.37%	19.33%	41.57%	4.36%	13.65%	2.46%	-1.73%	-6.82%	-8.95%	
2003	220,143	30,977	234,143	(203,167)	-92.29%	-92.59%	-92.59%	-33.04%	16.41%	-4.75%	6.35%	-2.50%	-5.62%	-10.22%	
2004	-	-	137,278	(137,278)	NA	-154.65%	-154.65%	-154.65%	-32.30%	-15.62%	-10.62%	-2.05%	-5.77%	-8.30%	
2005	429,863	12,429	646,727	(634,298)	-147.56%	-179.49%	-149.96%	-149.61%	-149.61%	-103.06%	-36.20%	-31.91%	-15.69%	-18.92%	
2006	288,470	-	309,266	(107,211)	-31.35%	-150.47%	-136.82%	-136.82%	-136.82%	-136.65%	-104.07%	-47.04%	-39.02%	-22.43%	
2007	1,593,569	221,414	1,896,807	(1,675,393)	-105.13%	-105.45%	-113.28%	-119.22%	-116.88%	-116.85%	-116.85%	-104.68%	-73.62%	-61.69%	
2008	1,389,790	341,108	1,389,569	(1,048,461)	-75.44%	-91.30%	-92.70%	-99.07%	-102.78%	-102.19%	-102.20%	-94.94%	-74.14%	-61.69%	
2009	2,037,880	376,190	1,075,084	(698,894)	-34.30%	-50.98%	-68.17%	-70.29%	-70.07%	-78.47%	-78.98%	-79.00%	-79.00%	-75.03%	
2010	4,956,065	130,964	958,424	(827,359)	-16.69%	-21.82%	-30.71%	-42.60%	-44.41%	-48.56%	-49.84%	-50.72%	-50.72%	-50.72%	
2011	6,369,157	307,363	3,019,005	(199,642)	-3.13%	-9.07%	-12.92%	-16.81%	-27.22%	-28.61%	-31.97%	-32.61%	-33.17%	-33.17%	
2012	733,460	38,688	330,222	(291,534)	-39.62%	-6.92%	-10.93%	-14.21%	-19.80%	-27.76%	-29.08%	-31.94%	-32.71%	-33.44%	
2013	4,677,654.00	436,936	3,140,476	(2,703,540)	-57.80%	-55.35%	-27.12%	-24.03%	-25.15%	-24.22%	-34.22%	-35.17%	-37.32%	-37.93%	
2014	591,007.00	130,338	1,190,684	(1,087,346)	-183.98%	-17.95%	-68.02%	-34.61%	-29.49%	-29.99%	-33.04%	-38.18%	-39.06%	-41.08%	
2015	2,428,649.00	391,777	2,051,275	(1,659,498)	-68.33%	-90.97%	-70.81%	-68.11%	-40.15%	-34.26%	-34.27%	-36.73%	-41.13%	-41.89%	
2016	435.00	62.207	197,930	(135,723)	-31200.69%	-73.91%	-95.45%	-72.57%	-69.71%	-41.06%	-34.95%	-34.89%	-37.32%	-41.68%	

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Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	-	11	-	11	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1951	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1952	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1953	-	302	51	251	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1954	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1955	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1957	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1958	-	882	1,363	(481)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1973	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1974	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1975	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1976	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1977	236	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1978	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1979	-	78,366	-	78,366	NA	NA	33205.93%	33205.93%	33205.93%	33205.93%	33205.93%	33205.93%	33205.93%	33205.93%
1980	46,030	123,082	7,690	115,392	250.69%	420.94%	418.79%	418.79%	418.79%	418.79%	418.79%	418.79%	418.79%	418.79%
1981	-	494,201	-	494,201	NA	1324.34%	1494.59%	1494.59%	1486.96%	1486.96%	1486.96%	1486.96%	1486.96%	1486.96%
1982	-	(68)	-	(68)	NA	NA	1324.19%	1494.44%	1494.44%	1486.82%	1486.82%	1486.82%	1486.82%	1486.82%
1983	117,534	118,874	3,186	115,688	98.43%	98.37%	518.85%	443.38%	491.29%	491.29%	490.59%	490.59%	490.59%	490.59%
1984	-	(7,504)	-	(7,504)	NA	92.04%	91.99%	512.46%	438.79%	486.71%	486.71%	486.00%	486.00%	486.00%
1985	9,155	(44,834)	3,000	(47,834)	-522.49%	-604.46%	47.64%	47.58%	437.67%	387.84%	433.21%	433.21%	432.62%	432.62%
1986	16,478	(80,601)	5,820	(86,421)	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%	308.38%	349.80%	349.80%	349.37%
1987	-	-	-	0	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%	308.38%	349.80%	349.80%
1988	-	-	-	0	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%	308.38%	349.80%
1989	-	-	-	0	NA	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%	308.38%
1990	-	-	-	0	NA	NA	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%
1991	-	-	-	0	NA	NA	NA	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%
1992	-	-	-	0	NA	NA	NA	NA	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%
1993	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	-524.46%	-523.76%	-553.03%
1994	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	-524.46%	-523.76%
1995	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-524.46%
1996	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1997	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1998	105,702	1	4,183	(4,182)	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
1999	-	-	-	0	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2000	-	-	-	0	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2001	-	-	-	0	NA	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2002	-	-	-	0	NA	NA	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2003	-	-	-	0	NA	NA	NA	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2004	-	-	-	0	NA	NA	NA	NA	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%
2005	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	-3.96%	-3.96%	-3.96%
2006	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	-3.96%	-3.96%
2007	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-3.96%
2008	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2009	14,529	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	-	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2015	-	-	16,825	(16,825)	NA	NA	NA	NA	NA	NA	-115.80%	-115.80%	-115.80%	-115.80%
2016	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	-115.80%	-115.80%	-115.80%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant Transmission Underground Conductor & Devices Account 358 1950-2016														
Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	-	3	12	(9)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1951	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1952	-	1,588	401	1,187	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1953	-	-	(2)	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1954	-	1	-	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1955	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1957	-	528	155	373	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1958	-	1,887	3,293	(1,406)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	7	31	(24)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	235	-	31	(31)	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-13.19%	-23.40%
1973	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1974	194	124	122	2	1.03%	1.03%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%
1975	-	-	-	0	NA	1.03%	1.03%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%	-6.76%
1976	-	256	-	256	NA	NA	132.99%	132.99%	52.91%	52.91%	52.91%	52.91%	52.91%	52.91%
1977	9,333	64	254	(190)	-2.04%	0.71%	0.71%	0.71%	0.71%	0.38%	0.38%	0.38%	0.38%	0.38%
1978	-	-	-	0	NA	-2.04%	0.71%	0.71%	0.71%	0.71%	0.38%	0.38%	0.38%	0.38%
1979	-	78,366	-	78,366	NA	NA	837.63%	840.37%	840.37%	823.28%	823.28%	803.14%	803.14%	803.14%
1980	29,359	129,405	4,905	124,500	424.06%	690.98%	523.82%	524.48%	524.48%	521.87%	521.87%	518.65%	518.65%	518.65%
1981	-	494,201	-	494,201	NA	2107.36%	2374.29%	2374.29%	1801.09%	1801.75%	1801.75%	1792.77%	1792.77%	1781.92%
1982	-	(71)	-	(71)	NA	NA	2107.12%	2374.05%	2374.05%	1800.90%	1801.57%	1801.57%	1792.58%	1792.58%
1983	109,217	118,874	3,186	115,688	105.92%	105.86%	558.35%	529.90%	586.45%	586.45%	549.32%	549.49%	549.49%	548.77%
1984	-	670,436	-	670,436	NA	719.78%	719.72%	1172.21%	1013.71%	1070.26%	1070.26%	1002.60%	1002.77%	1002.77%
1985	-	(54,902)	-	(54,902)	NA	NA	669.51%	669.45%	1121.94%	974.09%	1030.64%	1030.64%	965.48%	965.65%
1986	22,182	896,968	19,888	877,080	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%	1385.27%	1434.02%	1434.02%	1355.22%
1987	-	-	-	0	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%	1385.27%	1434.02%	1434.02%
1988	-	-	-	0	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%	1385.27%	1434.02%
1989	-	-	-	0	NA	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%	1385.27%
1990	-	-	-	0	NA	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%	1385.27%
1991	-	-	-	0	NA	NA	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%
1992	-	-	-	0	NA	NA	NA	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%
1993	-	-	-	0	NA	NA	NA	NA	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%
1994	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	3954.02%	3706.51%	6728.94%
1995	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	3954.02%	3706.51%
1996	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	3954.02%
1997	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1998	640,008	72,657	99,359	(26,702)	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
1999	-	-	-	0	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2000	-	-	-	0	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2001	-	-	-	0	NA	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2002	-	-	-	0	NA	NA	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2003	-	-	-	0	NA	NA	NA	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2004	-	-	-	0	NA	NA	NA	NA	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%
2005	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	-4.17%	-4.17%	-4.17%
2006	-	-	521	(521)	NA	NA	NA	NA	NA	NA	NA	NA	-4.25%	-4.25%
2007	-	-	(10,495)	10,495	NA	NA	NA	NA	NA	NA	NA	NA	NA	-2.61%
2008	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2009	393,655	-	58,795	(58,795)	-14.94%	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%
2010	-	-	-	0	NA	-14.94%	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%
2011	-	-	-	0	NA	NA	-14.94%	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%
2012	-	-	-	0	NA	NA	NA	-14.94%	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%	-12.40%
2013	0.00	0	-	0	NA	NA	NA	NA	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%	-12.40%
2014	12,708.00	0	16,820	(16,820)	-132.36%	-132.36%	-132.36%	-132.36%	-132.36%	-18.61%	-18.61%	-16.03%	-16.15%	-16.15%
2015	0.00	0	-	0	NA	-132.36%	-132.36%	-132.36%	-132.36%	-132.36%	-18.61%	-16.03%	-16.15%	-16.15%
2016	-	0	-	0	NA	NA	-132.36%	-132.36%	-132.36%	-132.36%	-132.36%	-18.61%	-16.03%	-16.03%

NA - Not applicable

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Structures & Improvements
Account 361
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	4,668	1,727	805	922	19.75%									
1951	15,211	1,144	1,317	(173)	-1.14%	3.77%								
1952	4,097	334	1,128	(794)	-19.38%	-5.01%	-0.19%							
1953	4,717	1,146	987	159	3.37%	-7.20%	-3.36%	0.40%						
1954	8,964	392	520	(128)	-1.43%	0.23%	-4.29%	-2.84%	-0.04%					
1955	10,152	1,415	1,094	321	3.16%	1.01%	1.48%	-1.58%	-1.43%	0.64%				
1956	16,258	3,047	8,223	(5,176)	-31.84%	-18.38%	-14.09%	-12.03%	-12.71%	-9.75%	-7.60%			
1957	24,758	2,062	10,512	(8,450)	-34.13%	-33.22%	-26.00%	-22.34%	-20.47%	-20.40%	-16.92%	-14.99%		
1958	17,385	1,911	3,197	(1,286)	-7.40%	-23.10%	-25.53%	-21.28%	-18.99%	-17.71%	-17.79%	-15.29%	-13.75%	
1959	40,574	6,894	3,832	3,062	7.55%	-2.72%	-8.31%	-21.77%	-10.75%	-10.04%	-9.53%	-9.84%	-9.91%	-8.00%
1960	33,009	4,751	12,367	(7,616)	-23.07%	-6.46%	-6.64%	-12.52%	-14.90%	-13.61%	-12.89%	-12.40%	-12.57%	-11.58%
1961	50,827	4,555	4,758	(203)	-0.40%	-9.33%	-3.98%	-4.40%	-8.82%	-10.87%	-10.13%	-9.74%	-9.44%	-9.64%
1962	43,137	2,904	20,442	(17,538)	-40.66%	-18.88%	-19.97%	-13.43%	-12.86%	-15.37%	-16.56%	-15.71%	-15.19%	-14.83%
1963	23,349	5,100	11,302	(6,202)	-26.56%	-36.71%	-20.41%	-20.99%	-15.03%	-14.40%	-16.49%	-17.49%	-16.68%	-16.18%
1964	44,172	2,864	16,446	(13,582)	-30.75%	-29.30%	-33.73%	-23.24%	-23.21%	-17.99%	-17.26%	-18.73%	-19.49%	-18.73%
1965	93,971	6,463	17,707	(11,244)	-11.97%	-17.97%	-19.21%	-23.73%	-19.09%	-19.55%	-16.27%	-15.82%	-17.04%	-17.66%
1966	44,516	14,397	24,947	(10,550)	-23.70%	-15.74%	-19.37%	-20.18%	-20.70%	-19.77%	-20.10%	-17.15%	-16.72%	-17.76%
1967	47,082	5,000	7,962	(2,962)	-6.29%	-14.75%	-13.34%	-16.89%	-17.60%	-20.98%	-17.95%	-18.39%	-15.94%	-15.60%
1968	100,728	24,978	10,696	14,282	14.18%	7.66%	0.40%	-3.66%	-7.28%	-8.55%	-12.04%	-10.72%	-11.57%	-10.12%
1969	45,723	34,090	15,429	18,661	40.81%	22.49%	15.49%	8.16%	2.47%	-1.43%	-2.90%	-6.58%	-5.94%	-7.02%
1970	79,325	28,343	14,637	13,706	17.28%	25.88%	20.66%	16.01%	10.44%	5.32%	1.82%	0.44%	-2.96%	-2.73%
1971	90,785	46,189	25,069	21,120	23.26%	20.47%	24.78%	21.41%	17.82%	13.29%	8.57%	4.08%	5.39%	4.08%
1972	79,179	12,811	1,679	1,679	2.12%	13.41%	14.64%	18.70%	17.55%	15.01%	11.48%	7.69%	4.97%	3.84%
1973	79,903	56	20,568	(20,512)	-25.67%	-11.84%	0.92%	4.88%	9.24%	10.29%	8.80%	6.24%	3.66%	1.50%
1974	98,153	10,602	18,608	(8,006)	-8.16%	-12.22%	-13.31%	-14.84%	-14.87%	-14.87%	-14.87%	-14.87%	-14.87%	-14.87%
1975	8,604	1,440	3,841	(2,401)	-27.91%	-9.75%	-16.56%	-11.00%	-2.28%	1.28%	5.03%	6.62%	5.65%	3.71%
1976	61,580	22,903	5,657	17,246	28.01%	21.15%	4.06%	-5.51%	-3.66%	2.18%	4.59%	7.64%	8.66%	7.64%
1977	35,275	4,109	15,065	(10,956)	-31.06%	6.49%	3.69%	-2.02%	-8.69%	-6.33%	-0.40%	2.23%	5.28%	6.60%
1978	13,789	1,635	2,687	(1,052)	-7.63%	-24.47%	4.73%	2.38%	-2.38%	-8.64%	-6.38%	-0.62%	4.98%	4.98%
1979	37,260	9,821	1,533	8,288	22.24%	14.17%	-4.31%	9.15%	7.11%	1.22%	-5.20%	-3.80%	1.07%	3.27%
1980	29,557	29,763	14,763	15,000	50.75%	34.85%	27.59%	9.73%	16.07%	14.04%	6.38%	-0.16%	3.82%	3.82%
1981	55,963	(27,853)	26,361	(50,214)	-100.41%	-48.18%	-26.81%	-24.88%	-26.15%	-11.86%	-12.43%	-11.20%	-13.95%	-11.40%
1982	85,347	(838)	18,922	(19,760)	-23.15%	-53.78%	-35.68%	-25.31%	-24.21%	-25.15%	-14.89%	-15.23%	-13.60%	-15.50%
1983	66,282	4,622	19,315	(14,693)	-22.17%	-22.72%	-43.67%	-31.90%	-24.55%	-23.74%	-24.54%	-16.14%	-16.39%	-14.75%
1984	213,038	17,717	8,025	9,692	4.55%	-1.79%	-6.79%	-19.25%	-14.65%	-11.83%	-11.72%	-12.99%	-8.77%	-9.04%
1985	128,773	4,941	31,917	(26,976)	-20.95%	-5.06%	-7.84%	-10.48%	-19.65%	-16.05%	-13.74%	-13.60%	-14.53%	-10.93%
1986	106,345	23,029	5,751	17,278	16.25%	-4.12%	0.00%	-2.86%	-5.75%	-13.83%	-11.04%	-9.33%	-9.29%	-10.29%
1987	85,442	(9)	(11,260)	(11,260)	-13.18%	3.14%	-6.54%	-2.11%	-4.33%	-6.67%	-13.75%	-11.28%	-9.73%	-9.70%
1988	34,499		0	0	0.00%	-9.39%	2.66%	-5.90%	-1.98%	-4.09%	-6.35%	-13.14%	-10.80%	-9.33%
1989	59,494	5,347	1,552	3,795	6.38%	4.04%	-4.19%	3.43%	-4.14%	-1.13%	-3.19%	-5.38%	-4.91%	-8.11%
1990	158,940	10,747	44,037	(33,290)	-20.95%	-13.50%	-11.66%	-12.04%	-5.28%	-8.80%	-8.80%	-5.18%	-6.50%	-13.22%
1991	88,511	1,530	17,057	(15,527)	-17.54%	-19.73%	-14.67%	-13.19%	-13.18%	-7.31%	-9.97%	-6.43%	-7.54%	-8.84%
1992	6,597	2,833	36,184	(33,351)	-505.55%	-51.39%	-32.34%	-25.00%	-22.52%	-20.68%	-13.40%	-14.86%	-10.17%	-11.01%
1993	191,768	912	131,495	(130,583)	-68.09%	-82.64%	-62.56%	-47.72%	-41.35%	-38.71%	-35.22%	-27.74%	-26.72%	-20.52%
1994	59,748	(1,076)	51,894	(52,970)	-88.66%	-79.98%	-84.03%	-67.06%	-52.56%	-46.35%	-43.69%	-39.88%	-32.34%	-30.74%
1995	565,442	848	183,548	(182,700)	-32.31%	-37.70%	-44.83%	-48.52%	-45.52%	-41.87%	-39.33%	-38.17%	-36.46%	-32.33%
1996	146,351	16,460	796,066	(781,606)	-537.74%	-136.02%	-132.02%	-119.28%	-121.91%	-113.18%	-101.12%	-86.11%	-83.58%	-86.86%
1997	16,802		108,736	(108,736)	-647.16%	-549.08%	-147.48%	-143.01%	-128.34%	-130.88%	-121.53%	-108.56%	-100.59%	-100.59%
1998	72,654	(543)	9,690	(10,233)	-14.08%	-132.99%	-383.54%	-135.37%	-132.12%	-120.45%	-122.85%	-114.72%	-103.31%	-98.53%
1999	185,783	95	65,656	(65,561)	-35.29%	-29.33%	-67.04%	-229.71%	-116.51%	-114.92%	-107.66%	-109.77%	-103.65%	-94.84%
2000	130,869	1,531	117,556	(116,025)	-88.66%	-57.35%	-49.27%	-74.01%	-196.24%	-113.25%	-112.00%	-105.85%	-107.76%	-102.31%
2001	-	-	571	(571)	NA	-89.09%	-57.53%	-49.42%	-74.15%	-196.34%	-113.30%	-112.05%	-105.89%	-107.81%
2002	-	-	-	0	NA	NA	-89.09%	-57.53%	-49.42%	-74.15%	-196.34%	-113.30%	-112.05%	-105.89%
2003	1,313	-	379	(379)	-28.88%	-28.88%	-72.37%	-88.50%	-57.41%	-49.35%	-74.00%	-196.54%	-113.20%	-111.95%
2004	387,578	-	25,206	(25,206)	-6.50%	-6.58%	-6.58%	-6.73%	-27.36%	-28.04%	-28.04%	-28.04%	-28.04%	-28.04%
2005	26,913	-	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2006	36,406	-	3,203	(3,203)	-8.80%	-5.06%	-6.30%	-6.37%	-6.37%	-6.49%	-24.93%	-26.28%	-28.44%	-28.44%
2007	31	-	7,907	(7,907)	-25687.46%	-30.49%	-17.54%	-8.05%	-8.11%	-8.11%	-8.24%	-26.29%	-28.46%	-27.22%
2008	36,835	-	16,808	(16,808)	-45.63%	-67.04%	-38.10%	-27.87%	-10.89%	-10.94%	-10.94%	-11.06%	-27.44%	-29.25%
2009	407,177	532	571,354	(570,822)	-140.19%	-132.35%	-134.12%	-124.62%	-118.01%	-69.72%	-69.66%	-69.72%	-72.14%	-72.14%
2010	289,559	-	210,579	(210,579)	-72.72%	-112.15%	-109.88%	-105.11%	-105.11%	-101.56%	-70.45%	-70.41%	-70.46%	-70.46%
2011	6,315	-	6,899	(6,899)	-109.24%	-73.50%	-112.13%	-108.82%	-109.88%	-105.14%	-101.62%	-70.66%	-70.81%	-70.81%
2012	140,986	2,485	384,028	(381,543)	-270.62%	-263.31%	-137.12%	-138.69%	-134.71%	-136.61%	-130.57%	-126.85%	-121.53%	-117.77%
2013	90,141.00	72,376	39,055	33,321	36.97%	-150.66%	-149.56%	-107.34%	-121.66%	-118.78%	-119.59%	-115.58%	-112.58%	-83.66%
2014	12,249.00	46	40,402	(40,356)	-329.46%	-6.87%	-159.66%	-158.39%	-112.39%	-124.35%	-121.40%	-122.20%	-118.15%	-115.11%
2015	138,814.00	21,132	383,011	(361,879)	-260.69%	-266.27%	-152.95%	-196.36%	-194.94%	-142.75%	-141.79%	-138.63%	-139.33%	-135.23%
2016	0.00	2	166	(164)	NA	-260.81%	-266.38%	-153.01%	-196.40%	-194.98%	-142.77%	-141.80%	-138.65%	-139.35%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Station Equipment
Account 362
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	580,406	96,972	39,339	59,633	10.27%									
1951	486,275	68,206	35,237	31,969	6.57%	8.59%								
1952	408,213	106,440	27,175	79,265	19.42%	12.44%	11.59%							
1953	325,425	58,464	28,508	29,956	9.21%	14.89%	11.57%	11.15%						
1954	758,059	136,474	76,754	59,720	7.88%	8.28%	11.33%	10.16%	10.18%					
1955	497,109	114,311	56,995	57,316	11.53%	9.32%	9.30%	11.38%	10.43%	10.40%				
1956	413,464	189,776	41,358	148,418	35.90%	22.59%	15.91%	14.81%	15.60%	14.08%	13.44%			
1957	571,297	228,543	47,832	180,711	31.63%	33.42%	26.08%	19.92%	18.56%	18.68%	16.98%	16.01%		
1958	546,956	219,648	41,221	178,427	32.62%	32.12%	33.14%	27.84%	22.41%	21.03%	20.84%	19.11%	17.99%	
1959	855,632	286,162	69,482	216,680	25.33%	22.67%	22.77%	23.12%	22.48%	22.42%	21.42%	21.23%	19.80%	18.80%
1960	701,697	139,834	65,687	54,147	7.72%	16.34%	20.70%	22.70%	24.41%	22.67%	20.15%	19.40%	19.40%	18.30%
1961	611,125	203,606	48,278	155,328	25.42%	15.96%	18.79%	21.47%	23.19%	24.57%	23.06%	20.78%	20.08%	20.04%
1962	899,760	297,357	60,156	237,201	26.36%	25.98%	20.19%	20.94%	22.66%	23.85%	24.91%	23.63%	21.63%	20.98%
1963	726,973	291,149	46,228	244,921	33.69%	29.64%	28.48%	23.53%	23.32%	24.46%	25.28%	26.09%	24.87%	22.94%
1964	1,294,375	414,183	32,012	382,171	29.53%	31.02%	29.59%	28.87%	25.36%	24.87%	25.61%	26.15%	26.75%	25.70%
1965	935,518	399,358	66,813	332,545	35.55%	32.05%	32.45%	31.03%	30.27%	27.20%	26.50%	27.00%	27.36%	27.83%
1966	1,568,935	542,844	95,442	446,402	28.45%	31.10%	30.57%	31.07%	30.29%	28.79%	27.49%	26.90%	27.28%	27.56%
1967	855,704	297,807	58,020	239,787	28.02%	28.30%	30.32%	30.10%	30.58%	29.98%	29.57%	27.01%	27.55%	27.35%
1968	1,119,777	295,104	134,278	160,826	14.36%	20.28%	23.90%	26.33%	27.05%	27.79%	27.62%	27.45%	25.86%	25.54%
1969	2,116,252	342,102	126,493	215,609	10.19%	11.60%	15.06%	18.77%	21.15%	22.52%	23.47%	23.74%	23.84%	22.80%
1970	2,168,522	638,268	168,947	469,321	21.64%	15.99%	16.65%	17.34%	19.57%	21.27%	22.33%	23.10%	23.35%	23.45%
1971	1,947,078	501,021	179,219	321,802	16.53%	19.22%	16.15%	15.88%	17.15%	18.96%	20.41%	21.39%	22.09%	22.38%
1972	1,037,677	82,693	68,222	14,471	1.39%	11.27%	15.63%	14.05%	14.09%	15.38%	17.28%	18.73%	19.80%	20.53%
1973	718,039	374,958	108,811	266,147	37.07%	15.98%	16.27%	18.25%	16.12%	15.90%	16.94%	15.71%	19.79%	20.70%
1974	1,490,190	380,904	111,875	269,029	22.52%	26.32%	26.29%	18.21%	18.42%	18.20%	17.09%	18.46%	19.60%	18.60%
1975	1,738,144	614,293	162,415	451,878	26.00%	22.33%	25.01%	20.09%	19.09%	19.70%	17.91%	17.58%	18.26%	19.34%
1976	1,044,340	273,597	95,218	178,379	17.08%	17.08%	21.05%	23.35%	19.57%	18.83%	19.43%	17.83%	17.54%	18.17%
1977	1,647,038	562,726	253,421	309,305	18.78%	18.12%	21.21%	20.42%	22.22%	19.40%	18.82%	19.34%	17.95%	17.68%
1978	1,171,751	252,240	151,658	100,582	8.58%	14.54%	15.23%	18.57%	18.46%	20.17%	17.97%	17.71%	18.37%	17.22%
1979	2,167,258	604,763	189,746	415,017	19.15%	16.44%	16.54%	16.64%	18.73%	18.62%	19.95%	18.20%	17.95%	18.48%
1980	1,269,797	245,045	228,892	16,153	1.27%	12.54%	11.54%	13.44%	13.96%	16.28%	16.53%	17.84%	16.45%	16.45%
1981	847,117	390,650	114,912	275,738	32.65%	13.79%	13.79%	16.50%	15.72%	15.90%	17.72%	17.22%	18.37%	17.72%
1982	608,661	(168,164)	168,392	(38,556)	-5.29%	-4.18%	-1.64%	7.57%	7.77%	10.12%	10.95%	13.44%	14.01%	15.32%
1983	2,412,801	1,327,966	226,651	1,101,315	45.64%	25.31%	26.90%	20.56%	20.14%	18.55%	18.58%	18.44%	19.46%	19.32%
1984	1,795,506	(323,231)	196,978	(520,209)	-28.97%	13.81%	5.08%	9.19%	7.74%	10.45%	10.24%	11.42%	11.88%	13.55%
1985	2,110,292	633,564	533,137	100,427	4.76%	-10.75%	10.79%	4.98%	7.98%	9.38%	9.38%	9.31%	10.42%	10.88%
1986	1,118,393	304,196	228,745	75,451	6.75%	5.45%	-8.85%	10.18%	5.23%	7.83%	7.01%	9.14%	9.09%	10.15%
1987	1,754,370	1,094,746	236,977	857,769	48.89%	32.49%	20.74%	7.57%	17.57%	13.04%	14.59%	13.18%	14.09%	13.67%
1988	1,246,796	398,055	260,943	137,112	11.00%	33.15%	25.98%	18.79%	8.11%	16.78%	12.81%	14.22%	12.97%	13.84%
1989	1,549,267	(1,062,065)	255,034	(1,317,099)	-85.01%	-42.20%	-7.03%	-4.35%	-1.88%	-6.98%	3.63%	0.78%	2.85%	2.85%
1990	1,527,584	587,721	437,398	150,323	9.84%	-37.92%	-23.81%	-2.83%	-1.34%	0.04%	-4.65%	-4.33%	-1.76%	3.50%
1991	991,458	57,079	274,416	(217,337)	-21.92%	-2.66%	-34.02%	-23.46%	-5.51%	-3.83%	-2.07%	-6.07%	2.54%	0.21%
1992	2,093,341	176,967	371,143	(194,176)	-9.28%	-13.34%	-5.66%	-25.61%	-19.45%	-6.37%	-4.94%	-3.29%	-6.54%	1.05%
1993	2,850,572	11,209	484,649	(473,440)	-16.61%	-13.50%	-14.91%	-9.84%	-22.77%	-18.66%	-8.80%	-7.47%	-5.78%	-8.22%
1994	1,870,353	122,530	241,578	(119,048)	-6.37%	-12.55%	-11.54%	-12.86%	-9.15%	-19.95%	-16.77%	-8.47%	-7.34%	-8.84%
1995	5,159,212	287,613	945,396	(657,783)	-12.75%	-11.05%	-12.65%	-12.06%	-12.82%	-10.43%	-17.63%	-15.57%	-9.63%	-8.72%
1996	1,700,872	68,785	431,278	(362,493)	-21.31%	-14.67%	-13.05%	-15.93%	-13.21%	-13.80%	-11.57%	-17.99%	-16.08%	-10.59%
1997	2,402,522	144,366	365,288	(220,922)	-9.20%	-14.22%	-13.40%	-12.22%	-13.11%	-12.61%	-12.61%	-11.27%	-16.94%	-15.31%
1998	2,123,681	(4,117)	329,891	(334,008)	-15.73%	-12.26%	-14.73%	-13.83%	-12.78%	-13.46%	-12.98%	-13.44%	-11.72%	-16.82%
1999	2,140,164	499,705	335,508	164,197	7.67%	-3.98%	-5.86%	-9.00%	-10.43%	-9.94%	-10.98%	-10.80%	-11.32%	-9.91%
2000	5,933,577	48,117	1,176,442	(1,128,325)	-19.02%	-11.94%	-12.73%	-12.06%	-13.16%	-13.05%	-12.46%	-12.95%	-12.66%	-13.00%
2001	7,644	(26,011)	56,991	(83,002)	-10.85%	-20.39%	-12.96%	-13.53%	-12.71%	-13.73%	-13.47%	-12.85%	-12.97%	-12.97%
2002	444,385	(890)	(890)	0	0.00%	-18.32%	-18.97%	-12.28%	-12.97%	-12.27%	-13.32%	-13.17%	-12.59%	-13.05%
2003	611,133	(209)	402,144	(402,353)	-66.84%	-38.16%	-45.65%	-22.06%	-15.86%	-15.84%	-14.67%	-15.41%	-14.74%	-14.04%
2004	1,918,984	153,620	389,606	(235,986)	-12.30%	-25.20%	-21.46%	-21.49%	-20.75%	-15.24%	-15.32%	-15.33%	-15.53%	-14.53%
2005	518,771	11,528	216,410	(204,882)	-39.49%	-18.08%	-27.66%	-24.14%	-26.46%	-21.78%	-16.33%	-16.24%	-15.19%	-15.77%
2006	2,176,283	-	257,631	(257,631)	-11.84%	-11.76%	-15.14%	-21.07%	-19.42%	-20.85%	-19.91%	-15.62%	-15.63%	-14.79%
2007	3,664,102	221,414	1,316,458	(1,095,043)	-29.89%	-23.16%	-24.49%	-21.67%	-24.70%	-23.53%	-24.40%	-22.31%	-18.62%	-18.31%
2008	3,455,741	341,108	719,927	(378,819)	-10.96%	-20.70%	-18.63%	-19.73%	-20.51%	-20.86%	-20.13%	-20.77%	-20.21%	-17.35%
2009	2,042,577	376,190	586,428	(210,238)	-10.29%	-10.71%	-18.38%	-17.12%	-18.10%	-17.29%	-19.36%	-18.78%	-19.33%	-19.24%
2010	3,222,362	130,964	2,165,848	(2,034,884)	-63.15%	-42.64%	-30.09%	-30.03%	-27.31%	-27.73%	-25.99%	-27.37%	-26.70%	-27.14%
2011	1,686,463	302,428	362,506	(60,078)	-3.56%	-14.96%	-32.66%	-25.45%	-26.61%	-25.03%	-23.78%	-25.13%	-24.54%	-24.54%
2012	2,226,359	184,444	917,717	(732,773)	-32.91%	-19.77%	-39.14%	-32.72%	-26.77%	-27.47%	-25.63%	-26.01%	-24.75%	-25.92%
2013	4,063,163.00	2,274,954	1,851,534	363,420	8.94%	-5.87%	-4.95%	-21.69%	-19.93%	-18.08%	-20.20%	-19.85%	-19.85%	-19.27%
2014	600,785.00	11,364	1,184,771	(1,173,407)	-195.32%	-17.37%	-22.39%	-18.28%	-30.53%	-27.55%	-24.23%	-25.22%	-23.96%	-24.30%
2015	3,618,822.00	153,570	1,513,650	(1,360,080)	-37.58%	-60.04%	-26.20%	-27.62%	-24.01%	-23.19%	-29.63%	-26.54%	-26.80%	-26.80%
2016	1,441,427.00	13,126	309,405	(296,279)	-20.55%	-32.73%	-48.99%	-25.86%	-26.77%	-23.64%	-31.19%	-28.94%	-26.16%	-26.68%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant Distribution Poles, Towers & Fixtures Account 364 1950-2016															
Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %	
1950	362,810	136,721	157,389	(16,668)	-5.15%										
1951	390,340	167,709	171,357	(3,648)	-0.93%	-2.96%									
1952	469,069	193,928	203,469	(9,541)	-2.03%	-1.53%	-2.61%								
1953	471,325	201,761	211,768	(10,007)	-2.12%	-2.08%	-2.12%	-2.47%							
1954	546,267	194,142	227,302	(33,160)	-6.07%	-4.24%	-3.55%	-3.00%	-3.35%						
1955	453,354	166,190	207,220	(41,030)	-9.05%	-7.42%	-5.72%	-4.83%	-4.18%	-4.31%					
1956	560,734	211,800	270,036	(58,236)	-10.39%	-9.79%	-8.49%	-7.01%	-6.08%	-5.38%	-5.36%				
1957	665,054	225,191	321,788	(96,597)	-14.52%	-12.63%	-11.66%	-10.29%	-8.86%	-7.85%	-7.09%	-6.91%			
1958	555,324	184,524	316,709	(132,185)	-22.58%	-18.30%	-15.65%	-14.49%	-12.85%	-11.31%	-10.15%	-9.28%	-8.95%		
1959	599,575	205,710	308,655	(102,945)	-17.00%	-15.30%	-13.61%	-12.18%	-10.61%	-9.17%	-8.00%	-7.12%	-6.50%	-6.11%	
1960	598,706	239,012	321,716	(82,704)	-13.81%	-15.49%	-17.82%	-16.92%	-15.71%	-14.83%	-13.64%	-12.43%	-11.44%	-10.68%	
1961	567,584	143,220	315,362	(172,142)	-30.33%	-21.85%	-20.26%	-20.84%	-19.45%	-18.03%	-17.02%	-15.71%	-14.44%	-13.39%	
1962	792,510	228,021	419,175	(191,154)	-24.12%	-24.12%	-22.77%	-21.46%	-21.67%	-20.42%	-19.13%	-18.18%	-16.95%	-16.03%	
1963	690,456	189,208	371,385	(182,177)	-26.39%	-25.17%	-26.60%	-23.71%	-22.50%	-22.52%	-21.33%	-20.12%	-19.21%	-18.03%	
1964	756,756	183,617	383,014	(199,397)	-26.35%	-26.37%	-26.57%	-26.53%	-24.30%	-23.23%	-23.15%	-22.06%	-20.93%	-20.07%	
1965	804,409	169,470	424,453	(254,983)	-31.70%	-29.11%	-28.27%	-27.19%	-27.68%	-25.71%	-24.65%	-24.42%	-23.34%	-22.24%	
1966	847,782	273,769	474,266	(200,497)	-23.65%	-27.57%	-27.19%	-27.01%	-26.42%	-26.92%	-25.37%	-24.32%	-23.37%	-22.37%	
1967	805,477	233,692	536,116	(302,424)	-37.55%	-30.42%	-30.84%	-29.78%	-29.18%	-28.33%	-28.54%	-27.04%	-26.12%	-25.83%	
1968	1,075,082	304,729	630,209	(325,480)	-30.27%	-33.39%	-30.36%	-30.67%	-29.91%	-29.42%	-28.69%	-28.84%	-27.54%	-26.72%	
1969	1,031,876	327,687	692,795	(365,108)	-35.38%	-32.78%	-34.10%	-31.74%	-31.73%	-30.97%	-30.44%	-29.70%	-28.56%	-27.56%	
1970	1,099,317	457,528	720,404	(262,876)	-23.91%	-29.47%	-29.74%	-31.31%	-29.97%	-30.22%	-29.76%	-29.43%	-28.90%	-28.99%	
1971	789,082	316,327	579,299	(262,972)	-33.32%	-27.85%	-30.51%	-30.45%	-31.64%	-30.44%	-30.60%	-29.35%	-29.30%	-29.30%	
1972	851,141	390,947	514,057	(123,110)	-14.46%	-23.54%	-23.69%	-26.89%	-27.64%	-29.05%	-28.35%	-28.72%	-28.49%	-28.33%	
1973	736,997	357,590	442,644	(85,294)	-10.84%	-12.72%	-19.42%	-20.62%	-24.12%	-25.29%	-26.83%	-26.46%	-26.38%	-26.32%	
1974	868,610	471,309	722,086	(250,777)	-29.07%	-22.87%	-11.00%	-8.68%	-11.00%	-15.64%	-18.06%	-20.56%	-20.56%	-20.56%	
1975	669,661	466,247	484,869	(18,622)	-2.78%	15.09%	6.32%	0.75%	-6.03%	-9.91%	-14.22%	-16.63%	-18.74%	-19.21%	
1976	781,496	639,065	669,345	(30,280)	-3.87%	-3.77%	8.70%	3.75%	-0.16%	-5.68%	-9.11%	-13.05%	-15.38%	-17.42%	
1977	855,685	608,648	808,910	(200,262)	-23.40%	-14.08%	-10.80%	0.05%	-2.11%	-4.30%	-8.38%	-10.93%	-14.19%	-16.16%	
1978	806,509	598,244	957,979	(359,735)	-44.60%	-33.69%	-24.16%	-19.56%	-8.99%	-9.30%	-10.08%	-12.94%	-14.55%	-16.07%	
1979	994,133	1,142,986	1,142,986	(227,022)	-22.84%	-32.59%	-29.63%	-23.77%	-20.35%	-11.76%	-11.63%	-12.00%	-14.27%	-15.52%	
1980	997,429	1,077,699	1,134,786	(57,087)	-5.72%	-14.27%	-23.01%	-23.10%	-19.71%	-17.49%	-10.75%	-10.76%	-11.18%	-13.26%	
1981	995,763	850,505	1,142,620	(292,115)	-25.54%	-19.23%	-19.23%	-24.67%	-24.44%	-21.48%	-13.41%	-13.15%	-13.15%	-13.15%	
1982	859,241	750,335	904,844	(154,509)	-17.98%	-24.08%	-17.66%	-19.00%	-23.44%	-23.43%	-21.00%	-19.25%	-13.91%	-13.63%	
1983	722,959	553,596	833,553	(279,957)	-38.72%	-27.46%	-28.18%	-21.92%	-22.12%	-25.49%	-25.20%	-22.83%	-21.08%	-16.01%	
1984	811,245	634,607	990,768	(356,161)	-43.90%	-41.46%	-33.03%	-31.95%	-25.98%	-25.40%	-27.91%	-27.36%	-25.01%	-23.26%	
1985	869,691	862,825	1,068,316	(205,491)	-23.63%	-33.41%	-35.01%	-30.53%	-30.25%	-25.59%	-25.16%	-27.38%	-26.95%	-24.87%	
1986	761,199	721,560	1,019,111	(297,551)	-39.09%	-30.84%	-35.18%	-35.99%	-32.15%	-31.59%	-27.30%	-26.67%	-28.52%	-28.01%	
1987	940,055	438,215	1,115,316	(677,101)	-72.03%	-57.29%	-45.90%	-45.42%	-44.24%	-39.70%	-37.97%	-33.34%	-32.03%	-33.19%	
1988	782,576	593,197	928,440	(335,243)	-42.84%	-58.77%	-52.74%	-45.19%	-44.94%	-44.02%	-40.13%	-38.53%	-34.30%	-33.00%	
1989	840,122	537,074	1,005,727	(468,653)	-55.78%	-49.54%	-47.71%	-57.79%	-53.51%	-47.31%	-46.76%	-45.74%	-42.12%	-40.41%	
1990	954,826	382,133	1,115,170	(733,037)	-76.77%	-66.95%	-59.63%	-62.94%	-58.70%	-52.77%	-51.57%	-50.18%	-46.51%	-44.51%	
1991	952,268	316,848	1,178,838	(861,990)	-90.52%	-83.64%	-75.12%	-67.96%	-68.82%	-64.49%	-58.67%	-56.93%	-55.21%	-51.44%	
1992	920,840	273,420	1,548,982	(1,275,562)	-138.52%	-114.12%	-101.51%	-91.04%	-82.56%	-80.72%	-75.57%	-69.14%	-66.53%	-64.18%	
1993	886,974	273,526	1,457,836	(1,184,310)	-133.52%	-136.07%	-120.35%	-109.15%	-99.31%	-91.03%	-88.18%	-82.87%	-76.36%	-73.34%	
1994	735,765	273,404	1,202,388	(928,984)	-126.23%	-130.23%	-133.23%	-121.60%	-111.98%	-103.06%	-95.30%	-92.18%	-86.98%	-80.61%	
1995	1,053,000	332,152	1,386,330	(1,054,178)	-100.11%	-110.87%	-118.38%	-123.54%	-116.62%	-109.71%	-102.57%	-96.01%	-93.21%	-88.55%	
1996	1,330,016	450,572	1,468,879	(1,019,307)	-76.56%	-86.69%	-96.24%	-104.95%	-107.95%	-107.56%	-103.26%	-98.06%	-92.95%	-90.86%	
1997	1,287,093	382,023	1,529,412	(1,147,389)	-90.55%	-82.21%	-84.60%	-94.60%	-101.14%	-106.70%	-104.54%	-101.27%	-97.00%	-92.64%	
1998	1,659,671	538,137	1,847,881	(1,309,744)	-78.92%	-83.95%	-81.64%	-85.31%	-90.29%	-95.82%	-100.83%	-99.71%	-97.47%	-94.17%	
1999	1,909,168	1,175,239	2,373,833	(1,198,594)	-62.78%	-70.26%	-75.60%	-76.80%	-79.35%	-83.69%	-88.69%	-93.39%	-93.13%	-91.79%	
2000	1,918,722	545,808	2,086,404	(1,540,596)	-80.29%	-71.56%	-73.78%	-76.93%	-76.87%	-79.55%	-83.03%	-87.19%	-91.24%	-91.18%	
2001	1,332,653	172,764	1,799,297	(1,626,533)	-122.05%	-97.41%	-84.60%	-83.22%	-84.36%	-83.26%	-84.96%	-87.67%	-91.03%	-94.39%	
2002	739,364	55,756.79	795,800	(740,044)	-100.09%	-114.22%	-97.91%	-86.54%	-84.87%	-85.68%	-84.49%	-85.96%	-88.44%	-91.55%	
2003	640,353	-	463,689	(463,689)	-72.41%	-87.24%	-104.35%	-98.38%	-85.16%	-83.89%	-84.78%	-83.77%	-85.22%	-87.62%	
2004	923,703	-	282,566	(282,566)	-30.54%	-47.71%	-64.51%	-67.71%	-76.40%	-78.50%	-78.50%	-79.58%	-81.27%	-83.58%	
2005	876,456	-	488,383	(488,383)	-55.72%	-42.83%	-50.59%	-62.10%	-79.80%	-79.95%	-76.02%	-76.50%	-78.08%	-77.92%	
2006	1,328,528	5,788.00	647,767	(641,979)	-48.32%	-51.26%	-45.16%	-49.79%	-58.04%	-74.54%	-72.64%	-73.20%	-74.94%	-74.94%	
2007	832,466	-	4,027,184.12	(4,027,184)	-483.77%	-216.07%	-169.80%	-137.34%	-128.30%	-124.40%	-123.93%	-114.18%	-104.84%	-101.30%	
2008	984,341	-	1,819,603.36	(1,819,603)	-184.85%	-321.82%	-206.30%	-173.48%	-146.79%	-138.27%	-133.80%	-131.76%	-121.45%	-117.70%	
2009	661,009	-	1,827,129.46	(1,827,129)	-276.42%	-221.64%	-309.70%	-218.47%	-188.01%	-162.08%	-152.89%	-147.30%	-143.25%	-131.45%	
2010	912,450	-	1,538,628.63	(1,538,629)	-168.63%	-213.91%	-202.73%	-271.74%	-208.84%	-184.85%	-162.99%	-158.76%	-149.76%	-145.76%	
2011	1,630,352	-	2,664,541.08	(2,664,541)	-157.63%	-147.61%	-164.76%	-164.76%	-233.71%	-179.33%	-161.89%	-155.42%	-151.15%	-151.15%	
2012	937,758	-	2,842,830	(1,905,072)	-147.61%	-147.61%	-154.02%	-179.78%	-176.45%	-178.04%	-189.23%	-189.23%	-189.23%	-189.23%	
2013	906,698.00	1,067,618	2,798,945	(1,731,327)	-190.95%	-168.86%	-163.49%	-164.55%	-179.02%	-179.96%	-179.96%	-189.42%	-189.42%	-189.42%	
2014	1,114,666.00	1,113,335	2,774,147	(1,660,812)	-149.00%	-167.81%	-161.38%	-160.02%	-161.43%	-173.64%	-175.17%	-207.13%	-184.61%	-173.58%	
2015	1,455,614.00	663,949	3,394,032	(2,730,083)	-187.56%	-170.83%	-176.08%	-170.01%	-161.58%	-166.85%	-176.28%	-204.13%	-185.00%	-185.00%	
2016	600,771.00	679,237	5,983,222	(5,303,985)	-882.86%	-390.69%	-305.73%	-280.21%	-255.40%	-230.75%	-223.31%	-227.55%	-223.02%	-244.52%	

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Overhead Conductors & Devices
Account 365
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	311,231	188,324	74,502	113,822	36.57%									
1951	321,364	190,799	81,674	109,125	33.96%	35.24%								
1952	390,977	245,915	97,882	148,033	37.86%	36.10%	36.24%							
1953	376,791	295,560	105,941	189,619	50.32%	43.98%	41.02%	40.03%						
1954	396,215	338,733	110,064	228,669	57.71%	54.11%	48.65%	45.47%	43.93%					
1955	425,512	351,830	93,288	258,542	60.76%	59.29%	56.47%	51.89%	48.88%	47.15%				
1956	491,978	369,139	118,549	250,590	50.94%	55.49%	56.16%	54.86%	51.67%	49.30%	47.84%			
1957	684,494	393,508	138,560	254,948	37.25%	42.97%	47.70%	49.68%	49.78%	48.10%	46.63%	45.71%		
1958	615,131	369,685	136,084	233,601	37.98%	37.59%	41.26%	45.00%	46.93%	47.35%	46.28%	45.19%	44.52%	
1959	563,107	397,873	137,600	260,273	47.27%	40.22%	40.22%	45.25%	46.80%	47.18%	46.80%	45.33%	44.73%	
1960	605,124	371,815	150,747	221,068	36.53%	41.20%	40.09%	39.30%	41.23%	43.69%	45.16%	44.96%	44.23%	
1961	612,283	344,925	155,362	189,563	30.96%	33.73%	37.66%	37.76%	37.64%	39.47%	41.74%	43.18%	43.74%	43.30%
1962	913,571	479,590	221,981	257,609	28.20%	29.31%	31.36%	34.46%	35.12%	35.48%	37.18%	39.22%	40.60%	41.25%
1963	777,890	371,578	195,240	176,338	22.67%	22.66%	27.07%	29.03%	31.82%	32.75%	33.39%	35.03%	36.96%	38.31%
1964	790,038	374,700	205,126	169,574	21.46%	22.06%	24.32%	25.63%	27.42%	29.90%	30.92%	31.70%	33.26%	35.07%
1965	1,086,062	442,064	273,496	168,568	15.51%	18.02%	19.38%	21.64%	23.00%	24.71%	26.98%	28.11%	29.05%	30.56%
1966	1,181,692	526,799	229,649	297,150	25.15%	20.53%	20.77%	21.69%	22.51%	23.48%	24.80%	27.62%	28.46%	29.62%
1967	1,131,512	462,766	264,397	198,369	17.53%	21.42%	19.53%	19.90%	20.33%	21.55%	22.44%	25.30%	25.30%	26.24%
1968	1,364,210	588,198	306,146	282,052	20.68%	19.25%	21.14%	19.86%	20.09%	20.41%	21.39%	22.13%	23.16%	24.60%
1969	1,533,663	608,005	330,668	277,337	18.08%	19.30%	18.81%	20.24%	19.43%	19.65%	20.81%	21.47%	22.38%	23.81%
1970	1,540,399	676,390	344,155	332,235	21.57%	19.83%	20.09%	19.57%	20.55%	19.85%	20.00%	20.22%	20.92%	21.49%
1971	1,115,794	432,839	241,627	191,212	17.14%	19.17%	19.11%	19.50%	19.16%	20.06%	19.51%	19.67%	19.89%	20.55%
1972	1,148,405	511,359	277,138	234,221	20.40%	18.79%	19.91%	19.39%	19.65%	19.34%	20.10%	19.81%	19.75%	19.94%
1973	1,094,044	551,411	272,272	279,739	25.48%	22.87%	20.97%	21.16%	20.42%	20.47%	20.10%	20.69%	20.19%	20.77%
1974	1,186,378	692,553	392,825	299,728	25.25%	27.85%	20.80%	20.49%	21.11%	22.51%	25.41%	24.52%	24.59%	23.79%
1975	1,001,179	727,041	334,658	392,383	39.19%	49.31%	41.37%	35.93%	32.15%	29.85%	27.76%	26.79%	25.85%	25.78%
1976	1,139,105	746,008	404,527	341,481	29.98%	34.29%	42.69%	38.43%	34.71%	31.78%	29.87%	28.01%	27.11%	26.23%
1977	1,052,882	727,239	531,781	195,458	18.56%	24.50%	29.10%	36.89%	34.61%	32.14%	29.98%	28.58%	27.09%	26.38%
1978	1,036,168	817,860	529,372	88,488	8.54%	13.59%	19.37%	24.07%	31.47%	30.46%	28.95%	27.45%	26.57%	25.47%
1979	1,217,414	1,089,903	581,581	508,322	41.75%	26.48%	23.96%	25.50%	28.02%	33.35%	32.24%	30.71%	29.19%	28.17%
1980	1,206,570	1,215,879	812,525	403,354	33.43%	37.61%	28.91%	26.49%	27.20%	29.00%	33.37%	32.40%	31.03%	29.65%
1981	1,348,144	1,318,255	1,023,266	(210,011)	-15.98%	7.57%	16.80%	16.43%	16.82%	19.98%	18.96%	25.11%	25.11%	25.54%
1982	1,184,273	891,439	861,742	29,697	2.51%	-7.12%	5.97%	14.76%	13.68%	14.41%	16.58%	19.04%	23.48%	23.67%
1983	983,821	705,168	719,722	(14,554)	-1.48%	0.70%	-5.44%	4.41%	12.07%	11.54%	12.46%	14.64%	17.06%	21.32%
1984	1,142,514	1,223,869	923,090	300,779	26.33%	13.46%	9.54%	2.27%	8.68%	14.37%	13.62%	14.19%	15.93%	17.99%
1985	1,287,338	1,219,214	1,018,726	200,488	15.57%	20.63%	14.26%	11.23%	5.15%	9.92%	14.55%	13.89%	14.36%	15.89%
1986	1,006,210	1,104,204	886,423	217,781	21.64%	18.24%	20.93%	15.94%	13.10%	7.54%	11.37%	15.31%	14.64%	15.00%
1987	1,271,033	874,009	991,850	(117,841)	-9.27%	4.39%	8.43%	12.77%	10.31%	8.96%	4.94%	8.59%	12.38%	12.04%
1988	1,102,260	1,250,157	893,030	357,127	32.40%	10.08%	13.52%	14.08%	16.50%	13.89%	12.20%	8.19%	11.08%	14.26%
1989	1,364,652	814,344	1,001,622	(187,278)	-13.72%	6.89%	1.30%	5.69%	7.80%	10.75%	9.27%	8.42%	9.33%	8.23%
1990	1,518,591	763,122	1,968,484	(205,362)	-13.52%	-0.89%	-2.92%	1.03%	3.51%	6.51%	5.51%	5.70%	5.35%	3.04%
1991	1,373,240	516,756	1,100,444	(583,688)	-42.50%	-27.29%	-22.94%	-11.55%	-11.12%	-6.80%	-3.57%	-0.18%	-0.29%	-0.02%
1992	2,644,759	478,960	1,670,950	(1,191,990)	-45.07%	-44.19%	-35.78%	-31.42%	-22.63%	-20.80%	-16.65%	-13.06%	-9.52%	-8.94%
1993	2,405,576	323,269	1,490,514	(1,167,245)	-48.52%	-46.71%	-45.81%	-39.64%	-35.84%	-28.61%	-26.51%	-22.69%	-19.16%	-15.73%
1994	1,906,308	382,459	1,138,160	(755,701)	-39.64%	-44.60%	-44.78%	-44.40%	-39.64%	-36.49%	-30.32%	-28.35%	-24.90%	-21.62%
1995	1,999,112	736,309	1,327,071	(590,762)	-29.55%	-34.48%	-39.83%	-41.38%	-41.53%	-37.94%	-35.44%	-30.21%	-28.51%	-25.46%
1996	2,459,589	603,448	1,311,527	(700,079)	-28.60%	-29.14%	-32.28%	-36.74%	-38.67%	-39.08%	-36.37%	-30.01%	-28.55%	-25.54%
1997	2,231,917	560,259	1,303,589	(743,330)	-33.30%	-30.94%	-30.53%	-32.58%	-36.04%	-37.79%	-35.22%	-35.95%	-34.28%	-30.39%
1998	2,976,280	751,165	1,692,351	(941,186)	-31.62%	-32.34%	-31.21%	-30.86%	-32.31%	-35.10%	-36.69%	-37.13%	-35.29%	-33.88%
1999	3,519,349	1,165,780	2,105,564	(939,784)	-26.70%	-28.96%	-30.07%	-29.79%	-29.75%	-31.00%	-33.41%	-34.94%	-35.43%	-33.98%
2000	3,583,144	599,171	1,853,315	(1,254,144)	-35.00%	-30.89%	-31.11%	-31.50%	-31.05%	-30.88%	-31.77%	-33.68%	-34.95%	-35.36%
2001	2,245,747	186,080	1,521,713	(1,335,634)	-59.47%	-44.43%	-37.76%	-36.28%	-35.82%	-34.81%	-34.25%	-34.74%	-36.17%	-37.07%
2002	267,023	\$6,396.46	1,177,045	(1,170,648)	-438.41%	-99.74%	-61.69%	-48.88%	-44.80%	-43.07%	-41.04%	-39.85%	-39.83%	-40.72%
2003	1,321,734	\$70,481.49	8,623	61,859	4.68%	-69.73%	-63.57%	-48.86%	-42.41%	-40.10%	-39.18%	-37.79%	-36.99%	-37.22%
2004	2,180,897	\$515,567.28	372,909	142,658	6.54%	-32.60%	-25.83%	-22.46%	-21.99%	-21.47%	-20.78%	-20.08%	-19.31%	-18.53%
2005	3,285,767	\$490,005.10	1,348,786	(858,781)	-26.14%	-13.10%	-9.64%	-25.87%	-33.98%	-34.26%	-32.64%	-32.49%	-32.57%	-32.18%
2006	3,588,071	\$578,188.59	1,216,234	(638,045)	-17.78%	-14.96%	-14.96%	-12.45%	-12.14%	-12.07%	-12.07%	-12.07%	-12.07%	-12.07%
2007	6,258,148	681,882.43	3,036,373.43	(2,354,491)	-37.62%	-30.39%	-29.33%	-24.22%	-21.92%	-28.50%	-32.14%	-32.59%	-31.80%	-31.78%
2008	6,843,323	1,074,260.89	1,662,865.20	(588,604)	-8.60%	-22.46%	-21.46%	-22.23%	-19.40%	-18.04%	-22.77%	-25.94%	-27.04%	-27.00%
2009	4,581,574	435,034.28	1,876,982.35	(1,441,948)	-31.47%	-17.77%	-24.80%	-23.61%	-23.95%	-21.46%	-20.23%	-24.18%	-26.77%	-27.63%
2010	5,179,417	571,162.57	1,512,856.92	(941,694)	-18.18%	-24.42%	-17.90%	-23.30%	-22.55%	-22.96%	-20.93%	-19.91%	-23.25%	-25.52%
2011	9,863,368	776,236.48	2,802,065.45	(2,025,829)	-20.52%	-19.71%	-22.46%	-18.68%	-22.46%	-22.09%	-22.09%	-20.63%	-20.03%	-22.03%
2012	7,598,664	593,007	3,088,170	(2,495,162)	-32.84%	-25.88%	-24.12%	-25.68%	-21.99%	-24.79%	-23.87%	-24.03%	-22.68%	-21.97%
2013	7,305,864.41	1,637,565	1,627,641	(2,228,086)	-22.88%	-27.66%	-24.82%	-23.67%	-24.70%	-22.04%	-24.09%	-23.65%	-22.63%	-22.63%
2014	8,867,420.47	2,002,597	5,200,285	(3,197,688)	-36.06%	-29.84%	-30.79%	-27.78%	-26.50%	-27.02%	-24.52%	-25.97%	-25.48%	-25.51%
2015	6,966,420.18	300,048	3,003,725	(2,703,677)	-38.81%	-37.27%	-32.54%	-32.61%	-32.61%	-28.37%	-28.66%	-27.38%	-26.86%	-26.86%
2016	2,840,964.44	218,763	5,047,648	(4,828,885)	-169.97%	-76.81%	-57.46%	-47.57%	-44.23%	-38.85%	-36.65%	-36.20%	-33.06%	-33.49%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant Distribution Underground Conduit Account 366 1950-2016															
Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %	
1950	12,207	1,647	1,354	293	2.40%										
1951	10,409	870	683	187	1.80%	2.12%									
1952	19,407	1,945	2,080	(135)	-0.70%	0.17%	0.82%								
1953	8,226	3,019	1,514	1,505	18.30%	4.96%	4.09%	3.68%							
1954	5,417	640	499	141	2.60%	12.06%	4.57%	3.91%	3.58%						
1955	6,073	492	1,779	(1,287)	-21.19%	-9.97%	1.82%	0.57%	0.83%	1.14%					
1956	27,113	3,770	6,185	(2,415)	-8.91%	-11.16%	-9.22%	-4.39%	-3.31%	-2.61%	-1.93%				
1957	22,217	6,215	4,801	1,414	6.36%	-2.03%	-4.13%	-3.53%	-0.93%	-0.88%	-0.60%	-0.27%			
1958	33,073	3,984	5,085	(1,101)	-3.33%	0.57%	-2.55%	-3.83%	-3.46%	-1.71%	-1.55%	-1.28%	-0.97%		
1959	46,508	2,679	7,852	(5,173)	-15.22%	-14.53%	-13.29%	-15.14%	-13.60%	-12.97%	-12.59%	-11.81%	-11.00%	-3.45%	
1960	9,760	2,516	2,278	238	2.44%	-8.77%	-6.76%	-4.14%	-5.07%	-5.75%	-4.55%	-4.22%	-3.83%	-3.52%	
1961	18,699	2,882	2,991	(109)	-0.58%	0.45%	-6.73%	-5.69%	-3.63%	-4.54%	-5.16%	-4.91%	-3.83%	-3.52%	
1962	71,602	4,325	9,478	(5,153)	-7.20%	-5.83%	-5.02%	-6.96%	-6.29%	-4.90%	-5.37%	-5.78%	-5.59%	-4.80%	
1963	28,679	2,092	10,094	(8,002)	-27.90%	-13.12%	-11.15%	-10.12%	-10.38%	-9.26%	-7.76%	-7.88%	-8.19%	-7.97%	
1964	64,509	2,062	10,198	(8,136)	-12.61%	-12.92%	-12.92%	-11.66%	-10.95%	-10.98%	-10.06%	-8.82%	-8.83%	-9.06%	
1965	107,616	5,297	25,282	(19,985)	-18.57%	-16.34%	-17.99%	-15.15%	-14.22%	-13.68%	-13.33%	-12.46%	-11.43%	-11.27%	
1966	97,080	3,169	12,141	(8,972)	-9.24%	-14.15%	-13.29%	-14.57%	-15.49%	-13.60%	-12.97%	-12.59%	-11.81%	-11.00%	
1967	100,758	2,186	14,937	(12,751)	-12.66%	-10.98%	-13.65%	-13.47%	-14.51%	-13.40%	-12.91%	-12.48%	-11.96%	-11.96%	
1968	153,763	1,264	16,202	(14,938)	-9.71%	-10.88%	-10.43%	-12.34%	-12.37%	-13.18%	-12.49%	-12.14%	-11.93%	-11.87%	
1969	47,362	2,231	11,081	(8,850)	-18.69%	-11.83%	-12.10%	-11.41%	-12.93%	-12.89%	-13.61%	-12.93%	-12.59%	-12.38%	
1970	115,293	27,677	12,374	15,303	13.27%	3.97%	-2.68%	-5.09%	-5.87%	-8.07%	-8.50%	-9.28%	-9.09%	-8.89%	
1971	28,305	107,839	4,197	103,642	366.16%	82.83%	57.65%	27.60%	18.50%	13.53%	8.22%	6.34%	5.02%	3.95%	
1972	94,916	58,587	52,504	55,324	126.72%	126.72%	71.88%	58.88%	33.59%	24.96%	19.76%	14.22%	12.08%	10.71%	
1973	74,941	4,053	4,667	(614)	-0.82%	30.55%	78.49%	54.50%	44.89%	28.59%	21.83%	17.59%	12.85%	10.99%	
1974	62,399	100,932	9,920	95,012	155.82%	155.82%	96.19%	70.73%	60.73%	41.95%	33.84%	28.44%	22.71%	22.71%	
1975	47,348	59,204	6,160	53,044	112.03%	134.91%	79.84%	71.51%	98.60%	75.35%	65.89%	47.27%	38.94%	33.25%	
1976	65,310	7,541	13,377	(5,836)	-8.94%	41.90%	81.25%	56.65%	56.28%	79.78%	64.09%	56.77%	41.95%	34.99%	
1977	94,788	(147,647)	12,009	(159,656)	-168.43%	-103.37%	-54.21%	-6.46%	-5.23%	7.84%	29.51%	26.30%	22.92%	16.52%	
1978	81,337	93,985	27,880	66,105	81.27%	53.12%	-41.17%	-16.05%	11.28%	11.28%	19.30%	37.17%	33.03%	29.59%	
1979	51,770	252,268	17,178	235,090	454.10%	226.28%	62.11%	46.28%	55.42%	70.42%	59.25%	58.60%	73.08%	63.46%	
1980	87,626	263,113	35,992	227,121	259.19%	331.58%	239.35%	116.84%	95.27%	97.12%	104.14%	90.23%	85.21%	96.76%	
1981	153,243	285,943	48,113	237,830	155.20%	193.03%	239.22%	204.87%	112.47%	112.47%	116.29%	116.29%	104.08%	98.39%	
1982	70,298	88,384	67,679	705	1.00%	106.71%	149.65%	193.08%	172.61%	112.64%	99.50%	100.41%	104.94%	94.90%	
1983	87,920	136,677	48,879	87,798	98.86%	55.94%	104.77%	138.68%	174.90%	160.59%	110.85%	100.35%	104.39%	104.39%	
1984	89,831	58,144	37,340	20,804	23.16%	61.10%	44.07%	86.50%	117.45%	149.69%	140.74%	99.86%	90.77%	91.99%	
1985	125,149	428,363	43,028	385,335	307.90%	188.92%	163.07%	132.54%	139.14%	156.27%	179.43%	168.74%	130.78%	120.72%	
1986	98,818	446,485	51,961	394,524	399.24%	348.20%	255.15%	221.17%	188.38%	180.24%	189.95%	207.83%	195.67%	158.98%	
1987	156,712	774,890	102,067	672,823	429.34%	417.70%	381.60%	313.17%	279.58%	248.44%	230.16%	233.09%	245.51%	232.19%	
1988	136,359	472,096	57,192	414,904	304.27%	371.15%	372.23%	361.21%	311.17%	284.43%	258.39%	241.17%	242.74%	253.08%	
1989	230,601	342,776	134,559	208,217	90.22%	169.81%	247.47%	271.57%	277.65%	250.35%	236.05%	219.46%	214.31%	214.31%	
1990	1,253,640	544,563	106,837	437,726	34.92%	34.92%	65.46%	97.54%	113.44%	125.60%	121.20%	120.33%	116.61%	110.07%	
1991	265,292	283,435	124,229	159,206	60.01%	39.30%	46.02%	64.69%	92.67%	106.82%	117.92%	114.31%	113.79%	110.63%	
1992	679,154	257,592	189,751	67,841	9.99%	24.04%	30.24%	35.94%	50.21%	72.04%	83.50%	93.04%	90.97%	91.22%	
1993	236,075	22,618	126,605	(103,987)	-44.05%	-3.95%	10.42%	23.04%	28.86%	42.27%	62.77%	73.65%	82.86%	81.23%	
1994	207,963	355,249	97,881	257,368	123.76%	34.54%	19.70%	27.40%	30.97%	35.73%	47.90%	66.78%	76.84%	85.37%	
1995	157,297	176,532	124,802	51,730	32.89%	84.62%	34.11%	21.32%	27.96%	31.07%	35.58%	47.15%	65.18%	74.82%	
1996	75,286	43,887	114,390	(70,503)	-93.65%	-8.07%	54.16%	19.89%	14.93%	22.31%	27.81%	32.45%	43.88%	61.06%	
1997	178,315	832,358	75,488	756,870	424.46%	270.65%	179.63%	160.85%	104.27%	62.53%	50.97%	53.74%	63.72%	63.72%	
1998	409,975	270,319	123,277	147,042	35.87%	153.65%	125.59%	107.83%	111.05%	82.10%	56.91%	57.28%	49.19%	51.75%	
1999	534,118	169,728	115,914	53,814	10.08%	21.28%	85.33%	74.08%	69.30%	76.54%	60.72%	46.82%	48.09%	43.96%	
2000	265,029	130,300	77,995	52,305	19.74%	13.28%	20.94%	72.80%	64.23%	61.19%	68.31%	55.46%	44.20%	45.59%	
2001	138,922	17,074	63,950	(46,876)	-33.74%	1.34%	6.32%	15.30%	15.30%	55.73%	53.69%	49.83%	40.44%	40.44%	
2002	46,710	1,180	54,777	(53,597)	-114.74%	-54.12%	-10.69%	0.57%	10.95%	57.82%	50.90%	49.33%	57.02%	46.41%	
2003	210,418	-	2,981	(2,981)	-1.42%	-22.00%	-26.12%	-7.74%	0.22%	9.33%	50.83%	44.98%	44.04%	51.49%	
2004	82,286	-	93,947	(93,947)	-114.16%	-33.11%	-41.33%	-41.33%	-19.52%	-7.15%	3.30%	33.23%	38.23%	37.83%	
2005	368,295	-	463,130	(463,130)	-125.75%	-123.63%	-84.73%	-86.71%	-78.02%	-54.71%	-33.69%	-19.82%	15.64%	12.08%	
2006	749,130	-	50,174	(150,174)	-20.05%	-54.89%	-58.95%	-50.37%	-52.43%	-50.80%	-40.76%	-29.42%	-19.88%	6.68%	
2007	216,824	0.00	544,491.27	(544,491)	-251.12%	-71.91%	-88.37%	-83.77%	-77.12%	-78.17%	-74.77%	-62.71%	-47.83%	-36.47%	
2008	174,689	0.00	120,236.12	(120,236)	-68.83%	-169.78%	-71.44%	-84.70%	-86.22%	-76.32%	-77.29%	-74.24%	-63.19%	-49.14%	
2009	116,985	0.00	197,695.85	(197,696)	-168.99%	-109.00%	-169.60%	-80.52%	-90.76%	-91.89%	-81.97%	-82.75%	-79.51%	-68.41%	
2010	3,903,611	0.00	117,180.54	(117,181)	-3.00%	-7.83%	-10.37%	-22.20%	-21.89%	-20.06%	-29.02%	-29.02%	-29.71%	-29.80%	
2011	253,040	0.00	706,007.49	(706,007)	-278.65%	-111.61%	-139.89%	-139.89%	-36.13%	-39.91%	-39.91%	-40.80%	-40.80%	-40.80%	
2012	416,672	103,903	432,654	(328,750)	-78.80%	-154.42%	-25.19%	-28.77%	-30.21%	-39.64%	-37.12%	-42.33%	-43.33%	-41.97%	
2013	218,642.00	141,133	957,849	(816,716)	-373.54%	-180.30%	-208.32%	-41.08%	-44.13%	-44.98%	-53.41%	-49.28%	-53.67%	-54.43%	
2014	167,675.00	37,893	890,788	(852,894)	-508.66%	-432.19%	-248.87%	-255.99%	-56.89%	-59.47%	-59.78%	-67.37%	-61.67%	-65.25%	
2015	401,496.00	120,987	694,992	(574,004)	-142.97%	-250.70%	-284.79%	-213.57%	-224.86%	-63.33%	-65.59%	-65.69%	-72.54%	-66.60%	
2016	136,937.00	140,373	1,273,473	(1,133,100)	-827.46%	-317.05%	-362.55%	-365.15%	-276.23%	-276.60%	-82.36%	-84.17%	-83.70%	-89.75%	

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Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %	
1950	93,490	50,082	15,872	34,210	36.58%										
1951	63,913	50,965	10,902	40,063	62.68%	47.19%									
1952	183,359	130,411	26,746	103,665	56.54%	58.13%	52.22%								
1953	142,748	84,917	15,659	69,258	48.52%	53.03%	54.61%	51.13%							
1954	139,539	109,656	21,235	88,421	63.37%	55.86%	56.13%	56.92%	53.87%						
1955	59,026	37,807	9,315	28,492	48.27%	58.88%	54.55%	55.24%	56.05%	53.38%					
1956	114,496	95,809	27,870	67,939	59.34%	55.57%	59.05%	55.75%	55.98%	56.58%	54.24%				
1957	200,828	130,961	35,067	95,894	47.75%	51.96%	51.38%	54.63%	53.30%	54.01%	54.62%	52.93%			
1958	163,745	102,672	30,846	71,826	43.86%	46.00%	49.19%	49.09%	52.03%	51.42%	52.35%	52.57%	51.65%		
1959	111,972	42,772	20,593	22,179	19.82%	39.85%	39.82%	44.05%	47.67%	47.62%	47.62%	49.09%	49.82%	48.85%	
1960	140,008	101,055	22,854	78,201	55.85%	39.84%	41.42%	43.48%	45.97%	46.14%	48.72%	48.70%	49.84%	50.46%	
1961	89,736	40,290	17,472	22,818	25.43%	43.97%	36.05%	38.58%	41.19%	43.72%	44.03%	46.67%	46.90%	48.21%	
1962	262,727	89,462	29,894	59,568	22.67%	23.37%	32.61%	30.24%	33.14%	36.17%	38.62%	39.12%	41.76%	42.43%	
1963	221,768	104,079	30,371	73,708	33.24%	27.51%	27.18%	32.80%	31.04%	33.16%	35.62%	37.70%	38.16%	40.50%	
1964	212,267	91,610	36,742	54,868	25.85%	29.62%	27.00%	26.82%	31.21%	29.98%	31.87%	34.14%	36.05%	36.50%	
1965	420,593	218,442	60,327	158,115	37.59%	33.65%	33.55%	30.99%	30.58%	33.20%	32.18%	33.35%	34.94%	36.38%	
1966	506,932	342,511	75,339	267,172	52.70%	45.85%	42.13%	40.68%	37.77%	37.17%	38.53%	37.96%	37.96%	38.80%	
1967	233,695	158,930	33,859	125,071	53.52%	52.96%	47.39%	44.06%	42.56%	39.09%	39.09%	40.21%	39.17%	39.50%	
1968	521,097	346,413	65,328	281,085	53.94%	53.81%	53.37%	49.42%	46.78%	45.36%	42.86%	42.22%	42.95%	42.00%	
1969	199,084	43,031	43,959	(928)	-0.47%	38.90%	42.48%	46.03%	44.14%	42.29%	41.42%	39.51%	39.04%	39.88%	
1970	379,618	278,850	43,497	235,353	62.00%	40.51%	46.87%	48.04%	49.32%	47.14%	45.31%	44.32%	42.40%	41.90%	
1971	215,316	200,327	45,394	154,933	71.96%	65.60%	49.04%	50.98%	51.36%	51.69%	49.30%	47.45%	46.36%	44.40%	
1972	322,236	292,825	44,356	248,469	77.11%	75.04%	69.64%	57.14%	56.12%	55.80%	55.14%	52.50%	50.62%	49.43%	
1973	271,263	132,263	35,840	97,091	35.79%	58.22%	61.88%	61.92%	52.97%	53.23%	53.20%	53.16%	51.02%	49.40%	
1974	501,161	851,661	70,639	751,022	149.87%	100.67%	100.67%	98.50%	85.00%	73.33%	73.33%	71.58%	68.54%	64.90%	
1975	357,319	257,860	63,168	194,692	54.49%	110.17%	92.31%	88.94%	86.74%	82.15%	74.83%	70.90%	69.54%	67.11%	
1976	470,001	322,925	93,103	229,822	48.90%	51.31%	88.49%	79.55%	79.14%	78.42%	75.94%	70.34%	67.70%	66.75%	
1977	739,923	451,934	146,640	305,294	41.26%	44.23%	46.57%	71.59%	67.44%	68.61%	68.86%	68.06%	64.12%	62.78%	
1978	638,793	546,069	124,182	421,887	66.04%	51.77%	52.21%	70.29%	67.14%	68.14%	68.12%	68.35%	67.73%	64.42%	
1979	672,919	638,122	147,498	672,122	72.91%	69.57%	59.36%	57.41%	57.05%	70.81%	68.21%	68.93%	68.49%	68.49%	
1980	888,210	759,053	194,068	564,985	63.61%	67.62%	67.16%	60.64%	59.02%	58.59%	69.31%	67.31%	67.96%	68.13%	
1981	1,019,372	1,181,797	219,113	962,684	94.44%	80.08%	78.21%	75.08%	69.34%	67.17%	74.15%	72.28%	69.41%	65.55%	
1982	757,411	986,943	202,108	784,835	103.62%	98.35%	86.77%	83.98%	81.10%	74.85%	72.50%	71.34%	77.85%	76.04%	
1983	835,466	583,706	185,935	397,771	47.61%	74.24%	82.12%	77.43%	76.70%	75.28%	69.04%	68.23%	74.17%	74.17%	
1984	1,292,634	684,497	344,377	340,120	26.31%	34.67%	52.77%	63.65%	63.64%	64.78%	64.91%	62.36%	61.49%	61.17%	
1985	1,513,861	980,441	251,807	728,634	48.13%	38.08%	40.27%	51.17%	59.31%	59.92%	61.17%	61.58%	59.78%	59.20%	
1986	1,455,156	1,947,266	262,666	1,684,600	115.77%	81.28%	64.61%	61.82%	67.23%	71.26%	70.39%	70.59%	70.27%	68.08%	
1987	2,004,356	1,825,561	222,726	1,702,835	84.96%	97.92%	82.57%	71.12%	68.35%	71.75%	74.36%	73.38%	73.93%	72.93%	
1988	1,919,447	1,454,247	349,073	1,105,174	57.58%	71.56%	83.52%	75.75%	67.94%	66.06%	68.97%	71.37%	70.78%	70.90%	
1989	2,647,807	2,020,800	342,965	1,677,835	63.37%	60.93%	68.26%	76.87%	72.31%	68.82%	65.45%	67.77%	69.41%	69.41%	
1990	2,499,163	2,617,246	301,019	2,316,227	92.68%	77.60%	72.16%	74.99%	80.63%	76.54%	71.67%	70.25%	71.95%	73.38%	
1991	2,299,456	934,202	362,628	571,574	24.86%	60.18%	61.31%	60.55%	64.85%	70.63%	68.25%	64.78%	63.91%	65.66%	
1992	3,833,100	1,551,960	513,259	1,038,701	27.10%	26.26%	45.49%	49.69%	50.83%	55.33%	60.61%	59.57%	57.36%	56.96%	
1993	3,281,693	1,203,248	402,337	800,911	24.41%	25.86%	25.61%	39.68%	43.99%	45.57%	49.84%	54.65%	54.19%	52.61%	
1994	2,349,744	605,218	266,802	338,416	14.40%	20.23%	23.01%	23.37%	35.52%	39.88%	41.68%	45.84%	50.41%	50.26%	
1995	2,680,366	1,490,184	269,941	1,220,243	45.53%	30.99%	28.39%	27.98%	27.48%	37.10%	40.65%	42.16%	45.81%	49.89%	
1996	2,735,038	1,791,968	343,383	1,448,605	52.96%	49.28%	38.73%	34.47%	32.57%	31.54%	39.31%	42.16%	46.55%	46.55%	
1997	3,142,168	1,115,533	438,616	676,917	21.54%	36.17%	39.10%	33.78%	31.61%	30.65%	29.99%	36.86%	39.62%	40.87%	
1998	5,347,677	1,336,742	434,643	902,099	16.87%	18.60%	26.97%	30.55%	28.21%	27.57%	27.50%	27.26%	33.06%	35.67%	
1999	5,617,672	1,676,053	513,006	1,163,047	20.70%	18.83%	19.44%	24.88%	27.22%	26.29%	26.04%	26.18%	26.08%	31.01%	
2000	5,265,406	885,172	384,847	500,325	9.50%	15.28%	15.81%	16.74%	21.22%	23.85%	23.03%	23.18%	23.62%	23.69%	
2001	5,171,356	79,102	548,632	(469,530)	-9.08%	0.30%	7.44%	9.79%	11.30%	15.47%	18.16%	17.89%	18.49%	19.33%	
2002	3,761,758	90,112	272,122	(182,010)	-4.84%	-7.29%	-1.07%	5.11%	7.61%	9.15%	13.01%	15.60%	15.52%	16.26%	
2003	1,478,221	78,826	6,220	72,607	4.91%	-2.09%	-5.56%	-0.50%	5.09%	7.46%	8.94%	12.64%	15.15%	15.10%	
2004	2,482,444	586,853	190,980	395,873	15.95%	11.83%	3.71%	-1.45%	1.75%	6.22%	8.18%	9.48%	12.88%	15.20%	
2005	4,275,419	637,591	1,669,831	(1,032,240)	-24.14%	-9.42%	-6.85%	-6.22%	-7.08%	-3.19%	1.60%	4.04%	5.55%	8.85%	
2006	2,307,106	371,771	519,822	(148,050)	-6.42%	-17.93%	-8.65%	-6.25%	-7.00%	-3.49%	-0.99%	0.99%	3.37%	4.84%	
2007	1,825,678	308,130	1,246,596	(938,466)	-51.40%	-26.97%	-25.20%	-15.82%	-13.34%	-11.36%	-10.81%	-6.78%	-1.98%	0.70%	
2008	2,991,702	469,636	541,188	(71,552)	-2.39%	-2.39%	-16.25%	-19.21%	-12.93%	-11.21%	-9.96%	-9.77%	-6.34%	-2.02%	
2009	3,401,648	322,997	624,811	(301,814)	-8.87%	-5.84%	-15.96%	-13.87%	-16.84%	-12.13%	-10.79%	-9.79%	-9.66%	-6.60%	
2010	3,636,044	400,966	440,597	(38,630)	-1.09%	-4.85%	-4.12%	-11.40%	-10.59%	-13.73%	-10.21%	-8.58%	-8.58%	-8.66%	
2011	4,936,222	387,026	76,429	310,597	1.56%	1.56%	-2.22%	-2.25%	-7.61%	-7.46%	-10.52%	-7.59%	-7.59%	-7.59%	
2012	3,247,752	83,129	85,151	(2,023)	-0.62%	-8.52%	-6.33%	-6.33%	-6.09%	-10.23%	-9.83%	-9.83%	-9.83%	-9.83%	
2013	3,526,934.14	46,991	775,578	(728,587)	-20.66%	-22.14%	-12.18%	-9.55%	-9.43%	-8.46%	-11.73%	-11.31%	-13.13%	-10.92%	
2014	4,342,169.08	12,589	778,974	(766,384)	-17.65%	-19.00%	-17.38%	-13.67%	-11.34%	-10.98%	-9.99%	-12.70%	-12.22%	-13.70%	
2015	4,186,323.80	297,233	893,960	(596,727)	-14.25%	-15.98%	-20.35%	-18.71%	-13.79%	-11.85%	-11.48%	-10.58%	-12.90%	-12.47%	
2016	2,301,387.61	332,010	5,469,141	(5,137,131)	-223.22%	-88.38%	-60.02%	-50.35%	-45.44%	-35.20%	-30.46%	-27.97%	-25.62%	-26.99%	

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Line Transformers Amortized
Account 368
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	3,157,312	463,967	39,476	424,491	13.44%									
2001	29,650	85,129	14,809	70,320	23.71%	15.53%								
2002	2,025	-	45	(45)	-2.22%	221.86%	15.51%							
2003	64,060	-	(1,881)	1,881	2.94%	2.78%	75.37%	15.27%						
2004	331,003	75,526	238,090	(162,564)	-49.11%	-40.67%	-40.48%	-21.19%	9.32%					
2005	187,211	142,430	236,717	(94,287)	-50.36%	-49.56%	-43.79%	-43.64%	-30.08%	6.36%				
2006	46,568,279	441,331	285,212	156,119	0.34%	0.13%	-0.21%	-0.21%	-0.06%		0.79%			
2007	3,215,229	1,057,852	2,444,464	(1,386,612)	-43.13%	-2.47%	-2.65%	-2.96%	-2.95%	-2.95%	-2.81%	-1.85%		
2008	3,984,588	(17,746)	131,949	(149,695)	-3.76%	-21.34%	-2.57%	-2.73%	-3.02%	-3.01%	-3.01%	-2.88%	-1.98%	
2009	5,751,237 *	-	0	0	0.00%	-1.54%	-11.86%	-2.32%	-2.47%	-2.73%	-2.72%	-2.60%	-2.60%	-1.80%
2010	13,890,058 *	53,848	1,351,824	(1,297,977)	-9.34%	-6.61%	-6.13%	-10.56%	-3.65%	-3.77%	-3.97%	-3.96%	-3.96%	-3.87%
2011	6,846,074 *	-	1,297	(1,297)	-0.02%	-4.91%	-4.76%	-4.76%	-8.42%	-3.34%	-3.45%	-3.64%	-3.63%	-3.63%
2012		3,161		3,161	NA	0.03%	-6.25%	-4.89%	-4.74%	-8.41%	-3.33%	-3.44%	-3.63%	-3.63%
2013	7,923,285.00	77,228	1,963,283	(1,886,055)	-23.80%	-23.76%	-12.76%	-11.10%	-9.25%	-8.68%	-11.34%	-5.17%	-5.43%	-5.43%
2014	6,044,707.00		633,047	(633,047)	-10.47%	-18.03%	-18.01%	-12.09%	-10.99%	-9.43%	-8.92%	-11.23%	-5.51%	-5.60%
2015	6,266,381.00		626,212	(626,212)	-9.99%	-10.23%	-15.54%	-15.53%	-11.61%	-10.84%	-9.51%	-11.09%	-9.05%	-5.79%
2016	9,847,177.00		154	(154)	0.00%	-3.69%	-5.68%	-10.46%	-10.45%	-8.51%	-8.74%	-7.65%	-7.58%	-9.37%

* Includes 2012 Pro Forma Ret

Xcel Energy Electric Plant
Distribution Line Capacitors Amortized
Account 368
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	152,100	(2,012)	4,585	(6,597)	-4.34%									
2001	115,175	2,576	4,000	(1,424)	-1.24%	-3.00%								
2002	45,274	584	15,705	(15,121)	-33.40%	-10.31%	-7.40%							
2003	97,702	-	143	(143)	-0.15%	-10.68%	-6.46%	-5.68%						
2004	101,497	-	14,090	(14,090)	-13.88%	-7.15%	-12.01%	-8.56%	-7.30%					
2005	114,920	-	28,728	(28,728)	-25.00%	-19.79%	-13.68%	-16.16%	-12.54%	-10.55%				
2006	335,227	-	77,590	(77,590)	-23.15%	-23.62%	-21.83%	-18.57%	-19.53%	-16.93%	-14.94%			
2007	1,659,713	-	120,936	(120,936)	-7.29%	-9.95%	-10.77%	-10.91%	-10.46%	-10.46%	-10.45%	-10.09%		
2008	190,808	-	19,204	(19,204)	-10.06%	-7.57%	-9.96%	-10.71%	-10.85%	-10.43%	-10.84%	-10.42%	-10.09%	
2009	148,111	9,193	55,287	(46,093)	-31.12%	-19.27%	-9.32%	-11.30%	-11.95%	-12.02%	-11.59%	-11.95%	-11.51%	-11.14%
2010	127,405	33,100	14,377	18,723	14.70%	-9.93%	-9.99%	-7.88%	-9.96%	-10.63%	-10.75%	-10.38%	-10.75%	-10.38%
2011	119,973	-	67,746	(67,746)	-56.47%	-19.82%	-24.05%	-19.50%	-10.47%	-12.12%	-12.67%	-12.71%	-12.29%	-12.61%
2012	142,786	18,107	25,230	(7,123)	-4.99%	-28.49%	-13.69%	-16.99%	-16.66%	-10.15%	-11.75%	-12.28%	-12.34%	-11.95%
2013	110,393.92	23	48,373	(48,350)	-43.80%	-21.91%	-33.02%	-20.88%	-23.22%	-20.23%	-11.63%	-12.99%	-13.46%	-13.48%
2014	2,489,478.16	41,111	45,088	(3,978)	-0.16%	-2.01%	-2.17%	-4.44%	-3.63%	-5.22%	-4.93%	-5.91%	-6.99%	-7.37%
2015	410,776.66	-7	51,544	(51,551)	-12.55%	-1.91%	-3.45%	-3.52%	-5.46%	-4.71%	-5.81%	-6.03%	-6.41%	-7.39%
2016	71,203.39	158	24,029	(23,870)	-33.52%	-15.65%	-2.67%	-4.15%	-4.18%	-6.06%	-5.30%	-6.35%	-6.54%	-6.77%

* Includes 2012 Pro Forma Ret

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant Distribution Services - Overhead Account 369 1955-2016															
Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %	
1955	78,289	44,068	41,401	2,667	3.41%										
1956	96,392	60,182	52,330	7,852	5.95%										
1957	116,813	53,514	63,107	(9,593)	-7.98%										
1958	141,761	39,972	76,539	(36,567)	-25.79%										
1959	128,718	43,153	78,309	(35,156)	-27.31%										
1960	138,190	50,235	82,908	(32,673)	-23.64%										
1961	128,003	44,446	83,535	(39,089)	-30.54%										
1962	150,353	61,503	100,337	(38,834)	-25.83%										
1963	136,839	49,547	90,344	(40,797)	-29.81%										
1964	129,314	53,320	95,879	(42,559)	-32.91%										
1965	155,344	53,216	96,462	(43,246)	-27.84%										
1966	147,049	77,054	113,521	(36,467)	-24.80%										
1967	173,647	70,291	141,052	(40,761)	-23.44%										
1968	159,731	77,731	145,742	(68,011)	-42.58%										
1969	179,189	79,641	176,224	(96,583)	-53.90%										
1970	185,653	83,915	173,043	(89,128)	-48.01%										
1971	190,904	58,777	186,492	(127,715)	-66.90%										
1972	204,596	82,581	196,611	(134,030)	-65.51%										
1973	214,283	76,809	182,391	(105,582)	-49.27%										
1974	240,907	85,789	185,355	(99,566)	-41.13%										
1975	245,205	93,618	204,763	(111,145)	-45.33%										
1976	290,507	70,301	192,046	(121,745)	-41.91%										
1977	333,693	74,177	202,641	(128,464)	-38.50%										
1978	359,362	54,690	326,604	(271,914)	-75.67%										
1979	413,293	87,969	479,709	(391,711)	-94.78%										
1980	404,209	142,608	550,526	(407,918)	-100.92%										
1981	401,709	466,315	531,504	(65,189)	-16.23%										
1982	375,243	141,582	394,170	(252,588)	-67.31%										
1983	341,936	158,070	282,496	(124,426)	-36.29%										
1984	318,512	305,507	349,803	(44,296)	-13.91%										
1985	374,154	206,022	447,537	(241,515)	-64.55%										
1986	287,274	174,066	382,817	(206,751)	-72.67%										
1987	311,152	167,006	369,964	(202,958)	-65.23%										
1988	303,333	218,902	360,992	(142,090)	-46.84%										
1989	317,185	108,619	357,208	(248,589)	-78.37%										
1990	363,158	276,239	337,830	(61,591)	-16.96%										
1991	330,587	229,707	331,833	(102,126)	-30.89%										
1992	339,603	47,509	409,498	(361,989)	-106.59%										
1993	322,985	14,027	365,822	(351,795)	-108.92%										
1994	300,586	25,875	345,031	(319,156)	-106.18%										
1995	300,617	34,172	337,189	(303,017)	-100.80%										
1996	435,457	38,479	349,321	(310,842)	-71.38%										
1997	249,074	54,203	258,592	(204,389)	-82.06%										
1998	524,311	79,562	419,657	(340,095)	-64.87%										
1999	388,976	52,904	345,228	(292,324)	-75.15%										
2000	461,222	27,061	357,227	(330,166)	-71.59%										
2001	354,711	13,184	426,128	(412,944)	-116.42%										
2002	249,468	19,893	259,969	(240,075)	-96.23%										
2003	-	-	45,729	(45,729)	NA										
2004	52,804	-	124,165	(124,165)	-235.14%										
2005	144,545	-	285,411	(285,411)	-197.46%										
2006	979,421	-	375,647	(375,647)	-38.35%										
2007	81,302	-	1,336,427	(1,336,427)	-1643.77%										
2008	1,633,914	-	617,067	(617,067)	-37.77%										
2009	36,807	-	669,233	(669,233)	-1816.20%										
2010	773,153	-	557,916	(557,916)	-72.16%										
2011	909,949	-	574,424	(574,424)	-63.13%										
2012	371,600	3,002	643,882	(640,880)	-172.47%										
2013	528,693.00	4,172	604,319	(600,147)	-113.52%										
2014	142,101.00	8,385	410,583	(402,198)	-283.04%										
2015	181,650.00	2,958	669,866	(666,908)	-367.14%										
2016	598,408.00	2,346	666,118	(663,772)	-110.92%										

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant Distribution Services - Underground Account 369 1955-2016														
Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1955	15,561	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1956	21,535	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1957	33,188	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1958	35,437	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1959	39,164	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1960	29,921	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1961	37,698	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1962	78,921	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1963	63,080	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1964	59,551	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1965	38,834	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1966	42,790	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1967	32,324	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1968	28,758	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1969	36,639	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1970	20,722	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1971	51,365	7,629	9,816	(2,187)	-4.28%	-3.03%	-2.01%	-1.59%	-1.29%	-1.03%	-0.87%	-0.70%	-0.58%	-0.48%
1972	21,618	6,241	4,505	1,736	8.03%	-0.62%	-0.48%	-0.35%	-0.28%	-0.24%	-0.19%	-0.14%	-0.11%	-0.05%
1973	12,215	1,842	5,016	(3,174)	-25.98%	-4.25%	-4.25%	-3.42%	-2.54%	-2.12%	-1.78%	-1.47%	-1.27%	-1.05%
1974	59,025	37,755	10,328	27,427	46.47%	34.04%	27.99%	16.50%	14.43%	11.81%	10.33%	9.06%	7.79%	6.91%
1975	37,490	14,128	6,717	7,411	19.77%	36.10%	29.12%	25.62%	17.18%	15.42%	13.06%	11.65%	10.40%	9.10%
1976	36,134	13,424	9,811	3,613	10.00%	14.97%	28.99%	24.35%	15.99%	14.60%	12.65%	11.46%	10.36%	9.10%
1977	42,703	9,697	9,683	14	0.03%	4.60%	9.49%	21.94%	18.82%	17.70%	13.37%	12.39%	10.96%	10.05%
1978	34,048	18,302	7,475	10,827	31.80%	14.72%	12.80%	14.54%	23.54%	20.81%	19.67%	15.50%	14.48%	12.98%
1979	52,347	12,078	9,332	2,746	5.25%	10.53%	11.09%	10.65%	11.84%	19.65%	17.62%	16.92%	13.78%	13.00%
1980	49,478	15,843	15,337	506	1.02%	2.60%	9.92%	7.56%	7.97%	9.72%	16.69%	15.08%	14.64%	12.19%
1981	98,858	15,858	18,490	(2,632)	-2.66%	-1.43%	0.01%	4.62%	3.91%	4.62%	6.23%	12.02%	10.93%	10.78%
1982	43,641	18,004	15,589	2,415	5.53%	-0.15%	0.15%	1.00%	4.76%	4.13%	4.73%	6.16%	11.40%	10.42%
1983	65,978	9,466	18,018	(8,552)	-12.96%	-5.60%	-4.21%	-3.20%	-1.97%	1.37%	1.22%	1.97%	3.42%	8.31%
1984	37,283	129,166	15,003	114,163	306.21%	102.28%	73.54%	42.88%	35.87%	31.08%	31.15%	28.02%	26.60%	26.09%
1985	65,036	169,810	21,408	148,402	228.18%	256.61%	159.93%	120.99%	81.66%	70.59%	62.15%	59.84%	54.62%	51.55%
1986	100,730	269,003	27,453	241,550	239.80%	235.24%	248.27%	184.21%	159.27%	120.37%	107.56%	97.01%	92.95%	86.23%
1987	38,717	154,076	19,941	134,135	346.45%	269.41%	256.30%	263.99%	204.62%	179.89%	139.81%	126.07%	114.50%	109.70%
1988	74,248	293,910	20,441	273,469	368.32%	360.82%	303.78%	286.14%	288.51%	236.44%	212.76%	172.16%	157.41%	144.59%
1989	169,392	59,375	21,720	37,655	22.23%	127.70%	157.69%	179.28%	186.38%	195.58%	170.63%	158.52%	135.56%	126.60%
1990	120,584	310,179	12,478	297,701	246.88%	115.65%	167.16%	184.38%	195.47%	199.21%	205.79%	184.31%	173.41%	152.04%
1991	131,823	271,154	8,896	262,258	198.95%	221.85%	141.68%	175.60%	187.97%	196.19%	199.16%	204.57%	186.71%	177.38%
1992	499,644	159,773	21,882	137,891	63.37%	92.77%	79.82%	101.33%	110.51%	110.51%	127.74%	121.98%	133.11%	125.72%
1993	255,702	127,189	13,467	113,722	44.47%	33.31%	57.92%	80.53%	72.14%	89.72%	97.42%	107.73%	113.11%	117.93%
1994	36,913	138,817	8,874	129,943	352.03%	83.27%	48.16%	69.67%	90.13%	80.65%	97.23%	104.50%	114.05%	119.02%
1995	83,862	168,189	15,740	152,449	181.79%	233.82%	105.22%	60.95%	79.00%	96.94%	87.19%	102.40%	109.10%	117.81%
1996	104,526	223,492	21,081	202,411	193.65%	188.37%	215.18%	124.43%	75.09%	89.77%	105.14%	95.12%	108.86%	114.93%
1997	79,911	333,743	25,611	308,132	385.59%	276.81%	247.11%	259.80%	161.64%	98.49%	109.60%	122.20%	110.78%	123.06%
1998	71,191	37,307	9,144	28,163	39.56%	222.56%	210.74%	203.59%	218.14%	147.89%	94.78%	105.65%	117.95%	107.52%
1999	90,394	81,695	13,289	68,406	75.68%	59.76%	176.58%	175.45%	176.69%	190.55%	138.86%	93.37%	103.65%	115.36%
2000	24,903	82,666	7,259	75,407	302.80%	124.73%	92.22%	180.22%	184.00%	183.60%	196.24%	144.32%	97.55%	107.25%
2001	43,576	567	6,891	(6,324)	-14.51%	100.88%	66.54%	72.00%	152.85%	163.13%	166.27%	178.08%	135.57%	93.77%
2002	250,811	0	2,994	(2,993)	-1.19%	-3.16%	20.70%	32.83%	33.83%	33.83%	101.19%	110.21%	121.56%	102.64%
2003	-	-	397	(397)	NA	-1.35%	-3.30%	20.57%	32.73%	33.74%	83.88%	101.13%	110.16%	121.51%
2004	19,082	-	29,045	(29,045)	-152.21%	-152.29%	-12.02%	-12.36%	-10.83%	24.50%	26.65%	76.11%	94.06%	103.64%
2005	26,575	-	20,900	(20,900)	-78.64%	-109.39%	-110.26%	-17.99%	-17.54%	4.32%	18.48%	21.33%	69.33%	87.61%
2006	441,544	-	29,724	(29,724)	-6.73%	-16.31%	-10.81%	-16.43%	-16.43%	-11.44%	-1.73%	6.07%	8.53%	37.28%
2007	47,883	-	(16,799)	16,799	35.08%	-2.64%	-6.56%	-11.75%	-11.82%	-8.43%	-8.75%	0.33%	7.54%	9.78%
2008	192,597	-	50,960	(50,960)	-26.46%	-14.21%	-9.37%	-11.97%	-15.64%	-15.70%	-11.98%	-12.09%	-4.60%	1.78%
2009	94,303	-	22,993	(22,993)	-24.38%	-25.78%	-17.07%	-11.19%	-13.42%	-16.65%	-16.69%	-13.13%	-6.23%	-2.23%
2010	681,237	-	26,478	(26,478)	-3.89%	-6.38%	-10.37%	-8.23%	-7.78%	-9.05%	-10.86%	-10.89%	-9.50%	-9.62%
2011	2,711,802	-	40,934	(40,934)	-1.51%	-1.99%	-2.59%	-3.84%	-3.34%	-4.11%	-4.18%	-4.85%	-4.85%	-4.65%
2012	14,872	549	29,850	(29,301)	-197.02%	-2.58%	-2.84%	-3.42%	-4.62%	-4.11%	-4.39%	-4.86%	-5.52%	-5.53%
2013	52,766.00	6,274	32,865	(26,591)	-50.39%	-82.63%	-3.48%	-3.56%	-4.12%	-5.26%	-4.75%	-5.42%	-6.07%	-6.07%
2014	24,955.00	8,985	27,479	(18,494)	-74.11%	-58.01%	-80.34%	-4.11%	-4.07%	-4.60%	-5.72%	-5.21%	-5.37%	-5.82%
2015	39,837.00	1,352	26,438	(25,086)	-62.97%	-67.26%	-59.69%	-75.11%	-4.94%	-4.73%	-5.25%	-6.32%	-5.80%	-5.90%
2016	253,785.00	2,868	96,575	(93,707)	-36.92%	-40.46%	-43.09%	-44.13%	-50.02%	-7.56%	-6.90%	-7.32%	-8.23%	-7.72%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Meters
Account 370 Amortized
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	10,592,788	42,596	(30,318)	72,914	0.69%									
2001	3,182	85,129	14,809	70,320	2209.92%	1.35%								
2002		75,526	45	75,481	NA	4582.04%	2.06%							
2003		142,430	(1,881)	144,310	NA	NA	9117.24%	3.43%						
2004		441,331	238,090	203,240	NA	NA	NA	15504.41%	5.34%					
2005			236,717	(236,717)	NA	NA	NA	NA	8065.18%	3.11%				
2006	22,937,302		285,212	(285,212)	-1.24%	-2.28%	-1.39%	-0.76%	-0.43%	-0.12%	0.13%			
2007	2,666,205		789,129	(789,129)	-29.60%	-4.20%	-5.12%	-4.33%	-3.76%	-3.47%	-3.19%	-2.06%		
2008	3,503,616	-	-	0	0.00%	-12.79%	-3.69%	-4.50%	-3.81%	-3.31%	-3.05%	-2.81%	-1.88%	
2009	-	-	0	0	NA	0.00%	-12.79%	-3.69%	-4.50%	-3.81%	-3.31%	-3.05%	-2.81%	-1.88%
2010	-	2,583	493,066	(490,483)	NA	NA	-14.00%	-20.74%	-5.38%	-6.19%	-5.49%	-5.00%	-4.74%	-4.49%
2011	-	-	-	0	NA	NA	NA	-14.00%	-20.74%	-5.38%	-5.49%	-5.00%	-4.74%	-4.49%
2012	-	-	-	0	NA	NA	NA	NA	-14.00%	-20.74%	-5.38%	-5.49%	-5.00%	-4.49%
2013	0.00	18,007	587,691	(569,684)	NA	NA	NA	NA	NA	-30.26%	-29.97%	-7.33%	-8.15%	-7.45%
2014	5,067,823.04	7,983	249,747	(241,765)	-4.77%	-16.01%	-16.01%	-16.01%	-25.69%	-25.69%	-15.19%	-18.61%	-6.95%	-7.65%
2015	4,471,117.39	24,493	383,684	(359,190)	-8.03%	-6.30%	-12.27%	-12.27%	-12.27%	-17.41%	-17.41%	-12.74%	-15.60%	-7.08%
2016	5,082,204.03	2,373		2,373	0.05%	-3.74%	-4.05%	-7.99%	-7.99%	-7.99%	-11.34%	-11.34%	-9.15%	-11.77%

Xcel Energy Electric Plant
Distribution Meters - Old
Account 370 Amortized
2009-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %
2009	4,990,401 *			0	0.00%		
2010	6,616,114 *	-	-	0	0.00%	0.00%	
2011	3,451,141 *	-	-	0	0.00%	0.00%	0.00%
2012		-	-	0	NA	0.00%	0.00%
2013	1,949,431.00	0	-	0	0.00%	0.00%	0.00%
2014	0.00	0	-	0	NA	0.00%	0.00%
2015	0.00	0	-	0	NA	0.00%	0.00%
2016		0	-	0	NA	NA	NA

* Includes Pro Forma 2012 Ret

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
Distribution Street Lighting & Signal Systems
Account 373
1955-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1955	46,282	13,024	8,558	4,466	9.86%									
1956	98,064	19,123	12,940	6,183	6.31%	7.43%								
1957	113,535	32,939	21,055	11,884	10.47%	8.54%	8.77%							
1958	97,968	28,008	19,741	8,267	8.44%	9.53%	8.51%	8.68%						
1959	104,720	15,232	19,566	(4,334)	-4.14%	1.94%	5.00%	5.31%	5.76%					
1960	112,863	21,037	26,653	(5,616)	-4.98%	-4.57%	-0.53%	2.38%	3.11%	3.64%				
1961	84,664	15,472	18,249	(2,777)	-3.28%	-4.25%	-4.21%	-1.11%	1.45%	2.22%	2.75%			
1962	108,867	18,231	24,511	(6,280)	-5.77%	-4.68%	-4.79%	-4.62%	-2.11%	0.18%	1.02%	1.54%		
1963	135,027	18,581	32,482	(13,901)	-10.29%	-8.27%	-6.99%	-6.47%	-6.03%	-3.83%	-1.68%	-0.77%	-0.23%	
1964	147,858	23,380	33,157	(9,777)	-6.61%	-8.31%	-7.54%	-6.51%	-6.51%	-4.35%	-4.35%	-2.49%	-1.63%	-1.13%
1965	198,411	24,400	40,946	(16,546)	-8.34%	-7.60%	-8.36%	-7.88%	-7.30%	-6.97%	-6.64%	-5.15%	-3.54%	-2.74%
1966	390,977	33,420	29,982	3,438	0.88%	-2.22%	-3.10%	-4.22%	-4.39%	-4.30%	-4.37%	-4.35%	-3.44%	-2.38%
1967	781,062	29,859	36,922	(7,063)	-0.90%	-0.31%	-1.47%	-1.97%	-2.65%	-2.84%	-2.86%	-2.99%	-3.04%	-2.52%
1968	832,357	36,970	39,968	(2,998)	-0.36%	-0.62%	-0.33%	-1.05%	-1.40%	-1.88%	-2.05%	-2.09%	-2.20%	-2.27%
1969	649,596	38,158	46,613	(8,455)	-1.30%	-0.77%	-0.82%	-0.57%	-1.11%	-1.38%	-1.76%	-1.93%	-1.90%	-2.03%
1970	582,796	39,239	48,774	(9,535)	-1.64%	-1.46%	-1.02%	-0.99%	-0.76%	-1.20%	-1.42%	-1.74%	-1.86%	-1.89%
1971	191,907	26,443	29,395	(2,952)	-1.54%	-1.61%	-1.47%	-1.06%	-1.02%	-0.80%	-1.22%	-1.73%	-1.84%	-1.84%
1972	153,187	29,621	27,405	2,216	1.45%	-0.21%	-1.11%	-1.19%	-0.90%	-0.90%	-0.71%	-1.11%	-1.32%	-1.61%
1973	139,929	30,069	24,328	5,741	4.10%	2.71%	1.03%	-0.42%	-0.76%	-0.63%	-0.69%	-0.53%	-0.92%	-1.13%
1974	210,094	97,205	33,006	64,199	30.56%	19.98%	14.34%	9.96%	4.67%	2.66%	1.75%	1.16%	1.13%	0.68%
1975	182,139	37,490	33,513	3,977	2.18%	17.38%	13.89%	11.11%	8.34%	4.36%	2.62%	1.77%	1.21%	1.18%
1976	234,657	55,269	48,488	6,781	2.89%	2.58%	11.96%	10.52%	9.01%	7.19%	4.16%	2.64%	1.86%	1.31%
1977	178,395	42,481	50,131	(7,650)	-4.29%	-0.21%	0.52%	8.36%	7.73%	6.85%	5.60%	3.35%	2.15%	1.53%
1978	196,377	61,339	58,076	3,263	1.64%	-1.16%	0.39%	0.80%	7.03%	6.67%	6.09%	5.08%	3.19%	2.12%
1979	177,221	65,899	65,899	-	-	-	-	-	-	-	-	-	-	-
1980	176,462	58,673	68,525	(9,852)	-5.58%	-5.38%	-2.86%	-3.21%	-1.72%	-1.10%	3.80%	3.83%	3.60%	3.07%
1981	148,300	53,533	77,910	(24,377)	-16.44%	-10.54%	-8.65%	-5.73%	-5.44%	-3.68%	-2.86%	1.80%	2.00%	1.95%
1982	136,777	40,811	60,339	(19,528)	-14.28%	-15.40%	-11.65%	-9.85%	-7.13%	-6.63%	-4.84%	-3.95%	0.46%	0.75%
1983	118,008	31,606	52,320	(20,714)	-17.55%	-15.79%	-16.03%	-12.85%	-11.05%	-8.42%	-7.77%	-5.94%	-4.99%	-4.74%
1984	716,245	50,749	159,086	(108,337)	-15.13%	-15.47%	-15.30%	-15.45%	-14.11%	-13.03%	-11.29%	-10.62%	-9.10%	-8.19%
1985	1,387,873	34,400	259,605	(225,205)	-16.23%	-15.85%	-15.94%	-15.85%	-15.89%	-15.20%	-14.58%	-13.53%	-13.02%	-11.95%
1986	1,035,741	33,923	200,721	(166,798)	-16.10%	-16.17%	-15.94%	-15.99%	-15.92%	-15.95%	-15.45%	-14.99%	-14.18%	-13.77%
1987	1,333,674	25,766	199,503	(173,747)	-13.03%	-14.37%	-15.06%	-15.07%	-15.13%	-15.11%	-15.15%	-14.81%	-14.49%	-13.90%
1988	683,151	19,557	112,551	(92,994)	-13.61%	-13.23%	-14.20%	-14.84%	-14.88%	-14.92%	-14.92%	-14.96%	-14.67%	-14.39%
1989	275,407	30,142	61,300	(31,158)	-11.31%	-12.95%	-13.00%	-13.96%	-14.63%	-14.69%	-14.76%	-14.74%	-14.52%	-14.22%
1990	137,365	25,917	42,208	(16,291)	-11.86%	-11.50%	-12.82%	-12.93%	-13.88%	-14.55%	-14.62%	-14.69%	-14.68%	-14.72%
1991	148,600	17,776	48,019	(30,243)	-20.35%	-16.27%	-13.84%	-13.71%	-13.36%	-14.15%	-14.72%	-14.77%	-14.83%	-14.82%
1992	133,996	34,465	49,760	(15,295)	-11.41%	-16.11%	-14.72%	-13.37%	-13.49%	-13.26%	-14.05%	-14.64%	-14.70%	-14.75%
1993	128,840	27,467	59,703	(32,236)	-25.02%	-18.08%	-18.90%	-17.14%	-15.19%	-14.48%	-13.80%	-14.41%	-14.89%	-14.92%
1994	165,798	71,286	53,578	17,708	10.68%	-4.93%	-6.96%	-10.41%	-10.69%	-10.86%	-11.98%	-12.45%	-13.38%	-14.11%
1995	138,413	(24,541)	53,423	(77,964)	-56.33%	-19.81%	-21.36%	-19.01%	-19.29%	-18.09%	-16.44%	-15.37%	-14.38%	-14.81%
1996	110,953	28,296	55,590	(27,294)	-24.60%	-42.21%	-21.09%	-22.02%	-19.92%	-20.00%	-18.84%	-17.17%	-15.90%	-14.73%
1997	97,668	53,905	70,996	(17,091)	-17.50%	-21.28%	-35.26%	-20.40%	-21.33%	-19.62%	-19.74%	-18.72%	-17.19%	-15.98%
1998	176,142	34,429	92,376	(57,947)	-32.90%	-27.41%	-26.60%	-34.46%	-23.60%	-23.82%	-22.08%	-21.84%	-20.74%	-19.02%
1999	200,837	6,915	13,148	(6,233)	-3.10%	-17.02%	-17.12%	-18.54%	-25.76%	-18.97%	-19.74%	-18.77%	-18.95%	-18.27%
2000	258,392	17,517	13,006	4,511	1.75%	-0.37%	-0.39%	-10.47%	-12.33%	-18.53%	-14.31%	-15.39%	-15.01%	-15.52%
2001	327,424	19,419	136,277	(116,858)	-36.30%	-19.52%	-15.33%	-15.44%	-16.45%	-19.03%	-22.97%	-19.19%	-19.66%	-19.02%
2002	364,343	-	257,437	(106,906)	-29.36%	-54.40%	-39.13%	-32.84%	-32.85%	-31.80%	-31.28%	-33.35%	-29.10%	-29.10%
2003	133,071	-	(845)	845	0.64%	-51.59%	-45.52%	-34.24%	-29.37%	-29.80%	-29.03%	-28.73%	-30.85%	-27.36%
2004	370,266	-	24,804	(24,804)	-6.70%	-4.76%	-32.43%	-33.49%	-27.23%	-24.30%	-25.13%	-24.74%	-24.73%	-26.74%
2005	234,515	-	58,178	(58,178)	-24.81%	-13.72%	-11.13%	-30.81%	-32.07%	-26.89%	-24.36%	-25.09%	-24.75%	-24.74%
2006	4,732,477	-	296,301	(296,301)	-6.26%	-7.14%	-7.11%	-6.92%	-10.90%	-12.25%	-11.68%	-11.42%	-11.98%	-12.06%
2007	454,489	-	969,243	(969,243)	-213.26%	-24.40%	-24.42%	-23.28%	-22.75%	-25.52%	-26.06%	-25.01%	-24.39%	-24.60%
2008	495,677	-	258,771	(258,771)	-52.21%	-129.24%	-26.82%	-26.74%	-25.56%	-25.02%	-27.47%	-27.88%	-26.21%	-26.21%
2009	577,607	-	363,620	(363,620)	-62.95%	-57.93%	-40.18%	-30.16%	-30.16%	-28.96%	-28.71%	-28.15%	-30.51%	-29.46%
2010	611,057	-	397,877	(397,877)	-65.11%	-64.06%	-60.57%	-93.02%	-33.27%	-32.99%	-31.68%	-31.12%	-32.93%	-33.06%
2011	600,195	-	570,644	(570,644)	-95.08%	-79.96%	-74.47%	-69.64%	-93.47%	-38.23%	-37.82%	-36.40%	-35.80%	-37.28%
2012	550,748	359,943	834,043	(474,100)	-86.08%	-90.77%	-81.87%	-77.20%	-72.83%	-92.23%	-41.52%	-41.04%	-39.57%	-38.96%
2013	807,528.00	218,771	617,051	(398,280)	-49.32%	-64.23%	-73.66%	-71.64%	-70.05%	-67.62%	-83.78%	-42.23%	-41.78%	-40.40%
2014	376,866.00	89,037	587,748	(498,711)	-132.33%	-75.33%	-79.02%	-83.15%	-79.41%	-76.71%	-73.69%	-87.87%	-45.92%	-45.39%
2015	652,821.00	114,164	350,716	(238,552)	-36.24%	-71.41%	-61.70%	-67.32%	-72.90%	-71.58%	-70.38%	-68.45%	-81.29%	-48.28%
2016	293,379.00	88,302	901,658	(813,356)	-277.24%	-110.98%	-117.05%	-91.38%	-90.29%	-91.17%	-87.08%	-83.96%	-80.79%	-91.90%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant General Structures & Improvements Account 390 1950-2016															
Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %	
1950	8,368	562	4,542	(3,980)	-47.56%	-47.56%	-46.55%	-46.55%	-46.55%	-46.55%	-46.55%	-46.55%	-46.55%	-46.55%	
1951	17,051	21	7,873	(7,852)	-46.05%	-46.05%	-46.55%	-46.55%	-46.55%	-46.55%	-46.55%	-46.55%	-46.55%	-46.55%	
1952	48,689	1,703	19,553	(17,850)	-36.66%	-39.10%	-40.05%	-40.05%	-40.05%	-40.05%	-40.05%	-40.05%	-40.05%	-40.05%	
1953	39,826	11,725	4,665	7,060	17.73%	-17.73%	-17.73%	-17.73%	-17.73%	-17.73%	-17.73%	-17.73%	-17.73%	-17.73%	
1954	170,321	21,151	16,302	4,849	2.85%	5.67%	-2.30%	-5.00%	-6.25%	-6.25%	-6.25%	-6.25%	-6.25%	-6.25%	
1955	15,097	1,360	20,247	(18,887)	-125.10%	-7.57%	-3.10%	-9.06%	-11.23%	-12.25%	-12.25%	-12.25%	-12.25%	-12.25%	
1956	19,329	2,974	2,005	969	5.01%	-52.05%	-6.38%	-2.46%	-8.14%	-10.22%	-10.22%	-10.22%	-10.22%	-10.22%	
1957	27,144	198	6,831	(6,633)	-24.44%	-12.19%	-39.87%	-8.50%	-4.65%	-9.52%	-11.36%	-12.24%	-12.24%	-12.24%	
1958	14,118	330	4,361	(4,031)	-28.55%	-25.84%	-16.00%	-37.76%	-9.65%	-5.83%	-10.32%	-12.05%	-12.05%	-12.05%	
1959	184,559	13,742	92,612	(78,870)	-42.73%	-47.23%	-49.23%	-49.23%	-49.23%	-49.23%	-49.23%	-49.23%	-49.23%	-49.23%	
1960	38,326	5,016	4,632	384	1.00%	-35.21%	-34.82%	-33.75%	-31.11%	-35.86%	-31.11%	-18.71%	-20.27%	-21.04%	
1961	3,018,865	801,784	239	801,545	26.55%	26.23%	22.30%	22.08%	21.70%	21.60%	20.93%	20.05%	20.02%	19.25%	
1962	4,983	-	2,969	(2,969)	-59.58%	26.41%	26.00%	22.18%	21.96%	21.58%	21.48%	20.81%	19.94%	19.91%	
1963	16,456	2,115	6,274	(4,159)	-25.27%	-33.25%	26.13%	25.82%	21.94%	21.72%	21.34%	21.25%	20.59%	19.73%	
1964	58,623	1,219	5,201	(3,982)	-6.79%	-10.84%	-13.88%	25.51%	25.21%	21.43%	21.22%	20.85%	20.76%	20.11%	
1965	138,600	10	840	(830)	-0.60%	-2.44%	-4.20%	-5.46%	24.39%	24.12%	20.55%	20.35%	20.00%	19.92%	
1966	9,482	57	1,297	(1,240)	-13.08%	-1.40%	-2.93%	-4.59%	-5.78%	24.28%	24.01%	20.46%	20.26%	19.91%	
1967	3,590	42	507	(465)	-12.95%	-13.04%	-1.67%	-3.10%	-4.71%	-5.89%	24.24%	23.97%	20.42%	20.23%	
1968	38,389	-	16,611	(16,611)	-43.27%	-40.68%	-35.59%	-10.07%	-9.30%	-10.29%	-11.20%	23.45%	23.19%	19.73%	
1969	4,894	28	10,469	(10,441)	-213.34%	-62.50%	-58.71%	-51.03%	-15.18%	-13.24%	-13.97%	-14.80%	23.10%	22.84%	
1970	80,081	4	2,009	(2,005)	-2.50%	-14.65%	-23.55%	-23.25%	-22.55%	-11.49%	-10.66%	-11.35%	-12.03%	22.49%	
1971	223,260	1,190	14,412	(13,222)	-5.92%	-5.02%	-8.33%	-12.20%	-12.20%	-12.23%	-8.99%	-8.76%	-9.24%	-8.76%	
1972	9,972	92,338	2,730	89,608	898.60%	32.75%	23.74%	20.09%	13.27%	13.01%	12.34%	8.81%	7.20%	6.28%	
1973	182,754	91,086	87,807	48,056	48.05%	92.06%	39.47%	32.65%	30.29%	25.06%	24.80%	24.15%	19.09%	17.16%	
1974	19,416	(250)	2,019	(2,669)	-42.38%	-47.23%	-49.23%	-49.23%	-49.23%	-49.23%	-49.23%	-49.23%	-49.23%	-49.23%	
1975	48,158	1,141	4,161	(3,020)	-6.27%	-7.83%	32.96%	66.13%	32.86%	27.84%	25.76%	21.39%	21.19%	20.67%	
1976	69,932	-	10,371	(10,371)	-14.83%	-11.34%	-11.34%	22.53%	48.98%	26.84%	23.13%	21.31%	17.65%	17.49%	
1977	42,429	14,997	17,385	(2,388)	-5.63%	-11.36%	-9.83%	-10.03%	19.23%	42.76%	24.52%	21.32%	19.64%	16.28%	
1978	186,485	75,155	3,055	72,100	38.66%	30.45%	19.86%	16.23%	14.75%	25.83%	41.40%	27.89%	25.07%	23.73%	
1979	29,138	1,986	2,767	(781)	-2.68%	33.08%	26.71%	17.85%	14.77%	13.47%	24.39%	39.21%	26.80%	24.16%	
1980	6,370	-	7,709	(7,709)	-121.02%	-23.91%	28.65%	23.15%	15.21%	12.50%	11.34%	22.81%	37.50%	25.65%	
1981	173,834	111,604	18,817	168,117	97.81%	53.38%	47.21%	40.27%	35.14%	28.26%	24.03%	23.82%	21.09%	19.91%	
1982	14,412	761	42,927	(42,166)	-292.58%	26.89%	22.65%	18.83%	27.84%	24.71%	19.42%	17.25%	16.30%	23.80%	
1983	98,647	84,795	18,951	65,844	66.75%	20.94%	40.60%	37.08%	33.49%	35.39%	32.23%	26.93%	24.54%	23.52%	
1984	54,190	-	156,565	(156,565)	-288.92%	-59.36%	-79.45%	-11.76%	-13.76%	-12.90%	4.18%	3.49%	1.59%	1.07%	
1985	57,917	29,112	31,629	(2,517)	-4.35%	-141.90%	-44.24%	-60.14%	-10.68%	-12.41%	-11.76%	3.38%	2.80%	1.12%	
1986	52,461	175	51,635	(51,460)	-98.09%	-48.90%	-127.94%	-54.97%	-67.31%	-20.84%	-22.23%	-21.06%	-4.52%	-4.59%	
1987	143,639	19	24,340	(24,321)	-16.93%	-38.64%	-30.82%	-76.20%	-41.54%	-50.13%	-19.90%	-20.97%	-20.12%	-6.71%	
1988	56,321	3,758	19,941	(16,183)	-28.73%	-20.26%	-36.43%	-30.44%	-68.87%	-39.99%	-47.61%	-20.68%	-21.63%	-20.83%	
1989	88,645	-	8,541	(8,541)	-9.64%	-17.06%	-16.99%	-29.47%	-25.82%	-57.28%	-35.11%	-41.66%	-19.24%	-20.21%	
1990	380,465	341,363	49,050	292,313	76.83%	60.49%	50.93%	36.36%	26.58%	24.29%	3.93%	10.57%	5.96%	13.31%	
1991	97,856	(1,666)	27,014	(28,680)	-29.31%	55.12%	44.99%	38.33%	27.98%	19.91%	18.31%	0.43%	6.78%	2.65%	
1992	28,292	8,252	562	7,690	27.18%	-16.64%	53.55%	44.15%	37.85%	27.95%	20.15%	18.58%	1.22%	7.33%	
1993	3,657	500	139,211	(138,711)	-3793.03%	-410.09%	-123.03%	25.99%	20.72%	16.47%	10.46%	3.77%	3.25%	-13.18%	
1994	27,352	(140)	1,474	(1,614)	-5.90%	-452.53%	-223.66%	-102.65%	-24.37%	19.55%	15.57%	9.92%	3.47%	2.99%	
1995	2,121,264	181,208	118,450	62,758	2.96%	3.85%	-3.60%	-3.20%	-4.33%	7.29%	6.74%	6.03%	4.91%	3.11%	
1996	100,321	1,353,834	-	1,353,834	1341.48%	63.75%	62.90%	56.64%	56.28%	52.76%	56.08%	54.03%	52.43%	49.16%	
1997	47,802	-	-	0	0.00%	910.31%	62.41%	61.59%	55.47%	55.12%	51.72%	55.12%	53.14%	51.58%	
1998	436,461	(33,522)	-	(33,522)	-7.68%	-6.92%	225.62%	51.10%	50.53%	45.40%	45.21%	42.66%	46.67%	45.17%	
1999	11,020	(5,000)	-	(5,000)	-45.37%	-8.61%	-7.78%	220.61%	50.71%	50.15%	45.03%	44.36%	42.33%	46.36%	
2000	183,259	(89,376)	-	(89,376)	-48.77%	-48.58%	-20.28%	-18.85%	157.28%	44.43%	43.96%	39.17%	39.06%	36.87%	
2001	7,625	-	19,756	(19,756)	-259.09%	-57.17%	-56.53%	-23.13%	-21.52%	153.25%	43.63%	43.17%	38.40%	38.29%	
2002	-	-	-	0	NA	-259.09%	-57.17%	-56.53%	-23.13%	-21.52%	153.25%	43.63%	43.17%	38.40%	
2003	-	-	-	0	NA	-259.09%	-57.17%	-56.53%	-23.13%	-21.52%	153.25%	43.63%	43.17%	38.40%	
2004	-	-	-	0	NA	-259.09%	-57.17%	-56.53%	-23.13%	-21.52%	153.25%	43.63%	43.17%	38.40%	
2005	13,252	-	-	0	0.00%	0.00%	0.00%	0.00%	-94.63%	-53.46%	-53.05%	-22.66%	-21.11%	150.71%	
2006	75,451	-	37,835	(37,835)	-50.15%	-42.65%	-42.65%	-42.65%	-42.65%	-59.79%	-52.57%	-52.29%	-25.51%	-23.94%	
2007	370,702	-	101,088	(101,088)	-27.27%	-31.14%	-30.24%	-30.24%	-30.24%	-30.24%	-33.98%	-38.15%	-38.27%	-26.11%	
2008	108,034	-	14,085	(14,085)	-13.04%	-24.06%	-27.61%	-26.96%	-26.96%	-26.96%	-26.96%	-30.42%	-34.57%	-34.72%	
2009	-	-	-	0	NA	-13.04%	-24.06%	-27.61%	-26.96%	-26.96%	-26.96%	-30.42%	-34.57%	-34.72%	
2010	60,021	9,266	101	9,166	15.27%	15.27%	-2.93%	-19.68%	-23.42%	-22.92%	-22.92%	-22.92%	-22.92%	-25.76%	
2011	226,373	-	276,668	(276,295)	-122.04%	-93.26%	-93.26%	-71.23%	-49.96%	-49.96%	-49.20%	-49.20%	-49.20%	-49.20%	
2012	730,840	-	401,976	(401,976)	-53.83%	-66.68%	-62.41%	-62.41%	-57.64%	-50.40%	-50.39%	-49.98%	-49.98%	-49.98%	
2013	3,173,978	-	275,876	(275,876)	-8.69%	-17.10%	-22.76%	-22.23%	-22.23%	-22.00%	-22.41%	-22.85%	-22.79%	-22.79%	
2014	649,654	-	160,606	(160,606)	-24.72%	-11.42%	-18.17%	-23.03%	-22.56%	-22.56%	-22.35%	-22.69%	-23.07%	-23.02%	
2015	1,474,613	127,990	160,947	(32,957)	-2.23%	-9.11%	-8.86%	-14.31%	-18.17%	-17.86%	-17.86%	-18.29%	-18.29%	-18.64%	
2016	373,209	-	142,899	(142,899)	-38.29%	-8.52%	-13.47%	-10.80%	-15.70%	-19.30%	-18.99%	-18.99%	-18.99%	-19.32%	

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

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General Office Furniture & Equipment
Account 391
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	-			0	NA									
2003	102,809			0	0.00%	0.00%	0.00%	0.00%						
2004	173,148			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	878,542			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	6,886			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	44,975			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	2,279,663	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	318,903	-	44,017	(44,017)	-13.80%	-1.69%	-1.69%	-1.69%	-1.67%	-1.66%	-1.66%	-1.25%	-1.19%	-1.16%
2013	69,718	-	448	(448)	-0.64%	-11.44%	-1.67%	-1.67%	-1.67%	-1.64%	-1.63%	-1.63%	-1.24%	-1.18%
2014	-	-	4,528	(4,528)	NA	-7.14%	-12.61%	-1.84%	-1.84%	-1.84%	-1.81%	-1.81%	-1.80%	-1.36%
2015	527,953	-	-	0	0.00%	-0.86%	-0.83%	-5.35%	-1.53%	-1.53%	-1.53%	-1.51%	-1.51%	-1.51%
2016	167,132	-	-	0	0.00%	0.00%	-0.65%	-0.65%	-4.52%	-1.46%	-1.46%	-1.46%	-1.44%	-1.43%

Xcel Energy Electric Plant
General Network Equipment
Account 391
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	-			0	NA									
2003	16,391,725			0	0.00%	0.00%	0.00%	0.00%						
2004	3,665,195			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	3,406,259			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	1,371,227			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	2,157,135			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	317,956			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	141,404			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	5,220,532			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	5,676,931		2,012	(2,012)	-0.03%	-0.02%	-0.02%	-0.02%	-0.02%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
2013	1,096,352		500	(500)	-0.05%	-0.04%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.01%	-0.01%
2014	2,792,103		-	0	0.00%	-0.01%	-0.03%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.01%	-0.01%
2015	174,104		54,922	(54,922)	-31.55%	-1.85%	-1.36%	-0.58%	-0.38%	-0.38%	-0.38%	-0.37%	-0.32%	-0.30%
2016	2,576,703		-	0	0.00%	-2.00%	-0.99%	-0.83%	-0.46%	-0.32%	-0.32%	-0.32%	-0.32%	-0.28%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Transportation Equipment - Automobiles
Account 392
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	-			0	NA	NA	NA	NA						
2004	-			0	NA	NA	NA	NA	NA					
2005	-			0	NA	NA	NA	NA	NA	NA				
2006	-			0	NA	NA	NA	NA	NA	NA	NA			
2007	-			0	NA	NA	NA	NA	NA	NA	NA	NA		
2008	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2009	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2010	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2011	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	8,718	-		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	-	55,724		55,724	NA	639.18%	639.18%	639.18%	639.18%	639.18%	639.18%	639.18%	639.18%	639.18%

Xcel Energy Electric Plant
General Transportation Equipment - Light Trucks
Account 392
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	-			0	NA	NA	NA	NA						
2004	288,226			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	37,508		(5,114)	5,114	13.63%	13.63%	1.57%	1.57%	1.57%		1.57%			
2007	-			0	NA	13.63%	13.63%	1.57%	1.57%	1.57%				
2008	-			0	NA	NA	13.63%	13.63%	1.57%	1.57%	1.57%			
2009	-			0	NA	NA	NA	13.63%	13.63%	1.57%	1.57%	1.57%		1.57%
2010	-	-	-	0	NA	NA	NA	NA	13.63%	13.63%	1.57%	1.57%	1.57%	1.57%
2011	-	-	-	0	NA	NA	NA	NA	NA	13.63%	13.63%	1.57%	1.57%	1.57%
2012	-			0	NA	NA	NA	NA	NA	NA	13.63%	13.63%	1.57%	1.57%
2013	-			0	NA	NA	NA	NA	NA	NA	NA	13.63%	13.63%	1.57%
2014	-			0	NA	NA	NA	NA	NA	NA	NA	NA	13.63%	13.63%
2015	57,114	16,243	(12,529)	28,772	50.38%	50.38%	50.38%	50.38%	50.38%	50.38%	50.38%	50.38%	50.38%	35.81%
2016	653,030	387,136	-	387,136	59.28%	58.57%	58.57%	58.57%	58.57%	58.57%	58.57%	58.57%	58.57%	58.57%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Transportation Equipment - Trailers
Account 392
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	-			0	NA									
2003	-			0	NA									
2004	795,516			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2005	10,448			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	17,000		(2,948)	2,948	17.34%	10.74%	0.36%	0.36%	0.36%	0.36%	0.36%			
2007	-			0	NA	17.34%	10.74%	0.36%	0.36%	0.36%	0.36%	0.36%		
2008	-			0	NA	17.34%	10.74%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%	
2009	347,741		50	(50)	-0.01%	-0.01%	-0.01%	0.79%	0.77%	0.25%	0.25%	0.25%	0.25%	0.25%
2010	-	-	-	0	NA	-0.01%	-0.01%	-0.01%	0.79%	0.77%	0.25%	0.25%	0.25%	0.25%
2011	-	-	-	0	NA	NA	NA	-0.01%	-0.01%	0.79%	0.77%	0.25%	0.25%	0.25%
2012	-	-	-	0	NA	NA	NA	-0.01%	-0.01%	0.79%	0.77%	0.25%	0.25%	0.25%
2013	-	-	-	0	NA	NA	NA	NA	-0.01%	-0.01%	-0.01%	0.79%	0.77%	0.25%
2014	-	-	-	0	NA	NA	NA	NA	NA	-0.01%	-0.01%	-0.01%	0.79%	0.77%
2015	38,497	17,009	(25,923)	42,932	111.52%	111.52%	111.52%	111.52%	111.52%	111.52%	11.10%	11.10%	11.10%	11.37%
2016	30,514	407,078	-	407,078	1334.07%	652.08%	652.08%	652.08%	652.08%	652.08%	652.08%	107.97%	107.97%	107.97%

Xcel Energy Electric Plant
General Transportation Equipment - Heavy Trucks
Account 392
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	-			0	NA									
2003	-			0	NA									
2004	11,702,759			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	-			0	NA	0.00%	0.00%	0.00%	0.00%					
2006	-			0	NA	NA	0.00%	0.00%	0.00%	0.00%				
2007	-			0	NA	NA	NA	0.00%	0.00%	0.00%				
2008	-			0	NA	NA	NA	NA	0.00%	0.00%				
2009	-			0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	1,396	(1,396)	NA	NA	NA	NA	NA	NA	-0.01%	-0.01%	-0.01%	-0.01%
2011	-	-	1,318	(1,318)	NA	NA	NA	NA	NA	NA	NA	-0.02%	-0.02%	-0.02%
2012	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	-0.02%	-0.02%
2013	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-0.02%
2014	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	-	45,063	(35,336)	80,399	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	-	1,589,313	-	1,589,313	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Stores Equipment
Account 393
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	2,370			0	0.00%	0.00%	0.00%							
2003	262,619			0	0.00%	0.00%	0.00%	0.00%						
2004	122,766			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	312,985			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	707,060	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	261,474	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	66,914	-	(2,508)	2,508	3.75%	0.76%	0.76%	0.24%	0.24%	0.24%	0.24%	0.19%	0.19%	0.19%
2015	57,769	-	-	0	0.00%	2.01%	0.65%	0.65%	0.23%	0.23%	0.23%	0.23%	0.18%	0.18%
2016	75,371	-	-	0	0.00%	0.00%	1.25%	0.54%	0.54%	0.21%	0.21%	0.21%	0.21%	0.17%

Xcel Energy Electric Plant
General Tools, Shop & Garage Equipment
Account 394
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	959,246			0	0.00%	0.00%	0.00%							
2003	592,001			0	0.00%	0.00%	0.00%	0.00%						
2004	1,441,978			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	1,768,422			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	20,819		(5)	5	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%				
2007	7,705,069			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2008	2,283,581		1,050	(1,050)	-0.05%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	0.00%	-0.01%	-0.01%
2009	5,215,159		(0)	0	0.00%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
2010	-	-	-	0	NA	0.00%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
2011	2,914,764	-	11,284	(11,284)	-0.39%	-0.39%	-0.14%	-0.12%	-0.07%	-0.07%	-0.06%	-0.06%	-0.06%	-0.05%
2012	1,019,225	384	(5,648)	6,032	0.59%	-0.13%	-0.13%	-0.06%	-0.06%	-0.03%	-0.03%	-0.03%	-0.03%	-0.03%
2013	1,884,820			12,921	-0.69%	-0.24%	-0.31%	-0.31%	-0.16%	-0.14%	-0.09%	-0.09%	-0.08%	-0.08%
2014	919,705		18,037	(18,037)	-1.96%	-1.10%	-0.65%	-0.54%	-0.30%	-0.28%	-0.17%	-0.17%	-0.17%	-0.16%
2015	3,325,572			0	0.00%	-0.42%	-0.51%	-0.35%	-0.36%	-0.24%	-0.24%	-0.21%	-0.15%	-0.15%
2016	2,209,131			0	0.00%	0.00%	-0.28%	-0.37%	-0.27%	-0.30%	-0.30%	-0.21%	-0.19%	-0.14%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Laboratory Equipment
Account 395
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	2,490,202			0	0.00%	0.00%	0.00%							
2003	1,818,219			0	0.00%	0.00%	0.00%	0.00%						
2004	1,449,240			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	236,767			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	637,170			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	566,020			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	601,436			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	372,410			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	1,341,983	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	157,716			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	308,567			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	892,983			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	283,177			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	474,723	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Xcel Energy Electric Plant
General Power Operated Equipment
Account 396
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	-			0	NA	NA	NA	NA						
2004	1,757,950			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	-			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	-			0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	3,419			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-		6,805	(6,805)	NA	NA	NA	NA	-199.02%	-199.02%	-199.02%	-199.02%	-199.02%	-0.39%
2013	-			0	NA	NA	NA	NA	NA	-199.02%	-199.02%	-199.02%	-199.02%	-0.39%
2014	-			0	NA	NA	NA	NA	NA	-199.02%	-199.02%	-199.02%	-199.02%	-0.39%
2015	52,719	65,252	(35,816)	101,068	191.71%	191.71%	191.71%	178.80%	178.80%	178.80%	178.80%	178.80%	178.80%	167.91%
2016	828,369	2,414,653		2,414,653	291.49%	285.52%	285.52%	285.52%	284.75%	284.75%	284.75%	284.75%	283.65%	283.65%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Communication Equipment
Account 397
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	1,725			0	0.00%	0.00%								
2002	3,048,699			0	0.00%	0.00%	0.00%							
2003	4,493,608			0	0.00%	0.00%	0.00%	0.00%						
2004	-			0	NA	0.00%	0.00%	0.00%	0.00%					
2005	1,250,459			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	1,034,055			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	154,493			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	307,626			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	268,137			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-		-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	1,333		6,635	(6,635)	-497.63%	-497.63%	-2.46%	-1.15%	-0.91%	-0.38%	-0.22%	-0.22%	-0.09%	-0.06%
2012	337,112		3,561	(3,561)	-1.06%	-3.01%	-3.01%	-1.68%	-1.12%	-0.95%	-0.48%	-0.30%	-0.30%	-0.13%
2013	119,530		455	(455)	-0.38%	-0.88%	-2.33%	-2.33%	-1.47%	-1.03%	-0.90%	-0.48%	-0.31%	-0.31%
2014	512,066			0	0.00%	-0.07%	-0.41%	-1.10%	-1.10%	-0.86%	-0.69%	-0.63%	-0.39%	-0.27%
2015	128,665			0	0.00%	0.00%	-0.06%	-0.37%	-0.97%	-0.97%	-0.78%	-0.64%	-0.58%	-0.37%
2016	59,926			0	0.00%	0.00%	0.00%	-0.06%	-0.35%	-0.92%	-0.92%	-0.75%	-0.61%	-0.56%

Xcel Energy Electric Plant
General Communication Equipment - AES
Account 397
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	495,151			0	0.00%	0.00%	0.00%							
2003	135,108			0	0.00%	0.00%	0.00%	0.00%						
2004	192,849			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	466,761			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	16,505			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	98,210			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	193,513		-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	19,682			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	-		(35,336)	35,336	NA	NA	179.53%	179.53%	16.57%	16.57%	11.35%	11.35%	10.78%	4.45%
2016	147,907		-	0	0.00%	23.89%	23.89%	21.08%	21.08%	9.79%	9.79%	7.69%	7.69%	7.43%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Electric Plant
General Communication Equipment - EMS
Account 397
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000				0	NA									
2001				0	NA									
2002	495,151			0	0.00%	0.00%	0.00%							
2003	135,108			0	0.00%	0.00%	0.00%	0.00%						
2004	192,849			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005				0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	466,761			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	16,505			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008				0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	98,210			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	193,513	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	19,682	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	147,907	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Xcel Energy Electric Plant
General Miscellaneous Equipment
Account 398
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	265,784			0	0.00%	0.00%	0.00%							
2003	-			0	NA	0.00%	0.00%	0.00%						
2004	5,643			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	27,038			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	22,629			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	4,327			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	84,227			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	58,129			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-	-	9,876	(9,876)	0	0.00%	0.00%	0.00%	-16.99%	-6.94%	-6.73%	-5.83%	-4.89%	-4.89%
2013	13,712	-	-	0	0.00%	-72.02%	-72.02%	-72.02%	-13.75%	-8.33%	-8.16%	-5.40%	-4.70%	-4.58%
2014	-	-	-	0	NA	0.00%	-72.02%	-72.02%	-13.75%	-6.33%	-6.16%	-5.40%	-4.70%	-4.58%
2015	11,893	-	(1)	1	0.01%	0.01%	0.00%	-38.57%	-38.57%	-38.57%	-11.79%	-5.86%	-5.73%	-5.07%
2016	142,970	-	-	0	0.00%	0.00%	0.00%	0.00%	-5.86%	-5.86%	-5.86%	-4.36%	-3.18%	-3.13%
				0	NA	0.00%	0.00%	0.00%	0.00%	-5.86%	-5.86%	-5.86%	-4.36%	-3.18%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Transmission Structures & Improvements
Account 366
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1951	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1952	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1953	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1954	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1955	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1957	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1958	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1973	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1974	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1975	1,659	180	21	159	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%
1976	-	-	-	0	NA	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%
1977	-	-	-	0	NA	NA	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%
1978	6,622	-	-	0	0.00%	0.00%	0.00%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%	1.92%
1979	19,847	2,375	10,784	(8,409)	-42.37%	-31.77%	-31.77%	-31.77%	-29.33%	-29.33%	-29.33%	-29.33%	-29.33%	-29.33%
1980	149	-	2,010	(2,010)	-1348.99%	-52.11%	-39.14%	-39.14%	-39.14%	-36.28%	-36.28%	-36.28%	-36.28%	-36.28%
1981	-	-	-	0	NA	-1348.99%	-52.11%	-39.14%	-39.14%	-36.28%	-36.28%	-36.28%	-36.28%	-36.28%
1982	-	-	-	0	NA	NA	-1348.99%	-52.11%	-39.14%	-39.14%	-36.28%	-36.28%	-36.28%	-36.28%
1983	-	-	-	0	NA	NA	NA	-1348.99%	-52.11%	-39.14%	-39.14%	-36.28%	-36.28%	-36.28%
1984	-	-	-	0	NA	NA	NA	NA	-1348.99%	-52.11%	-39.14%	-39.14%	-36.28%	-36.28%
1985	-	-	73	(73)	NA	NA	NA	NA	NA	-1397.99%	-52.47%	-39.42%	-39.42%	-39.42%
1986	-	-	-	0	NA	NA	NA	NA	NA	NA	-1397.99%	-52.47%	-39.42%	-39.42%
1987	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	-1397.99%	-52.47%	-39.42%
1988	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	-1397.99%	-52.47%
1989	20,340	-	-	0	0.00%	0.00%	0.00%	0.00%	-0.36%	-0.36%	-0.36%	-0.36%	-0.36%	-10.17%
1990	-	13,140	-	13,140	NA	64.60%	64.60%	64.60%	64.60%	64.24%	64.24%	64.24%	64.24%	64.24%
1991	-	-	-	0	NA	NA	64.60%	64.60%	64.60%	64.24%	64.24%	64.24%	64.24%	64.24%
1992	2,145	-	2,101	(2,101)	-97.95%	-97.95%	514.64%	49.09%	49.09%	49.09%	48.77%	48.77%	48.77%	48.77%
1993	-	-	-	0	NA	-97.95%	-97.95%	514.64%	49.09%	49.09%	49.09%	48.77%	48.77%	48.77%
1994	-	-	-	0	NA	NA	-97.95%	-97.95%	514.64%	49.09%	49.09%	49.09%	48.77%	48.77%
1995	560	-	-	0	0.00%	0.00%	0.00%	-77.67%	408.10%	47.90%	47.90%	47.90%	47.90%	47.90%
1996	-	-	-	0	NA	0.00%	0.00%	0.00%	-77.67%	408.10%	47.90%	47.90%	47.90%	47.90%
1997	-	-	-	0	NA	0.00%	0.00%	0.00%	-77.67%	408.10%	47.90%	47.90%	47.90%	47.90%
1998	5,402	-	264	(264)	-4.89%	-4.89%	-4.89%	-4.43%	-4.43%	-29.17%	-29.17%	132.91%	132.91%	37.88%
1999	-	-	-	0	NA	-4.89%	-4.89%	-4.89%	-4.43%	-4.43%	-29.17%	-29.17%	-29.17%	132.91%
2000	-	(3,674)	-	(3,674)	NA	NA	-72.90%	-72.90%	-66.05%	-66.05%	-74.49%	-74.49%	-74.49%	-74.49%
2001	-	-	-	0	NA	NA	NA	-72.90%	-72.90%	-66.05%	-66.05%	-66.05%	-66.05%	-74.49%
2002	-	-	-	0	NA	NA	NA	NA	-72.90%	-72.90%	-66.05%	-66.05%	-66.05%	-66.05%
2003	1,757	-	-	0	0.00%	0.00%	0.00%	-209.16%	-209.16%	-55.01%	-55.01%	-51.02%	-51.02%	-51.02%
2004	-	-	-	0	NA	0.00%	0.00%	0.00%	-209.16%	-209.16%	-55.01%	-55.01%	-55.01%	-51.02%
2005	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	-209.16%	-55.01%	-55.01%	-55.01%	-51.02%
2006	22,284	-	3,885	(3,885)	-17.43%	-17.43%	-17.43%	-16.16%	-16.16%	-16.16%	-31.44%	-31.44%	-26.57%	-26.57%
2007	11,909	-	-	0	0.00%	-11.36%	-11.36%	-11.36%	-10.81%	-10.81%	-21.03%	-21.03%	-21.03%	-18.92%
2008	-	-	-	0	NA	0.00%	-11.36%	-11.36%	-11.36%	-10.81%	-10.81%	-10.81%	-21.03%	-21.03%
2009	-	-	-	0	NA	NA	0.00%	-11.36%	-11.36%	-11.36%	-10.81%	-10.81%	-10.81%	-21.03%
2010	-	-	-	0	NA	NA	0.00%	-11.36%	-11.36%	-11.36%	-10.81%	-10.81%	-10.81%	-10.81%
2011	-	-	-	0	NA	NA	NA	NA	0.00%	-11.36%	-11.36%	-11.36%	-10.81%	-10.81%
2012	-	-	-	0	NA	NA	NA	NA	NA	-11.36%	-11.36%	-11.36%	-10.81%	-10.81%
2013	-	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	-11.36%	-11.36%	-11.36%
2014	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	-11.36%	-11.36%
2015	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	-11.36%
2016	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Transmission Mains
Account 367
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1951	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1952	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1953	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1954	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1955	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1957	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1958	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1973	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1974	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1975	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1976	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1977	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1978	2,200	-	2,379	(2,379)	-108.14%	-108.14%	-108.14%	-108.14%	-108.14%	-108.14%	-108.14%	-108.14%	-108.14%	-108.14%
1979	9,171	6,759	-	6,759	73.70%	38.52%	38.52%	38.52%	38.52%	38.52%	38.52%	38.52%	38.52%	38.52%
1980	19,112	-	-	0	0.00%	23.90%	14.37%	14.37%	14.37%	14.37%	14.37%	14.37%	14.37%	14.37%
1981	95,035	540,123	-	540,123	568.34%	473.18%	443.47%	433.80%	433.80%	433.80%	433.80%	433.80%	433.80%	433.80%
1982	1,774	-	3,875	(3,875)	-218.43%	553.92%	462.60%	424.09%	424.71%	424.71%	424.71%	424.71%	424.71%	424.71%
1983	-	62,960	-	62,960	NA	3330.61%	618.96%	516.91%	484.42%	474.18%	474.18%	474.18%	474.18%	474.18%
1984	-	232,019	3,852	228,167	NA	NA	16192.33%	854.65%	713.74%	666.82%	653.42%	653.42%	653.42%	653.42%
1985	44,484	149,522	8,449	141,073	317.13%	830.05%	971.59%	925.95%	685.42%	603.75%	575.09%	566.34%	566.34%	566.34%
1986	-	21,041	7,139	13,902	NA	348.38%	861.30%	1002.84%	956.00%	695.26%	612.42%	583.28%	574.43%	574.43%
1987	2,488	309,491	1,243	308,248	12389.39%	12948.15%	986.17%	1471.92%	1605.96%	1539.56%	897.61%	792.30%	754.00%	743.11%
1988	-	570	-	570	NA	12412.30%	12971.06%	987.38%	1473.13%	1607.17%	1540.73%	898.01%	792.65%	754.33%
1989	-	-	-	0	NA	NA	12412.30%	987.38%	1473.13%	1607.17%	1540.73%	898.01%	792.65%	754.33%
1990	-	-	3,799	(3,799)	NA	NA	NA	12259.61%	979.29%	1485.05%	1599.08%	1532.94%	895.37%	808.38%
1991	182,624	192,281	40,932	151,349	82.87%	80.79%	80.79%	81.11%	246.54%	254.05%	266.27%	365.65%	393.07%	388.38%
1992	292,293	-	29,780	(29,780)	-10.19%	25.60%	24.80%	24.80%	24.92%	24.92%	24.92%	111.43%	111.43%	111.43%
1993	-	155,991	204	155,787	NA	43.11%	58.40%	57.60%	57.60%	57.72%	121.99%	124.90%	141.28%	185.00%
1994	425,292	-	36,927	(36,927)	-8.68%	27.95%	26.29%	26.29%	26.29%	26.29%	26.35%	60.42%	61.96%	73.95%
1995	-	(155,991)	3,540	(159,531)	NA	-46.19%	-9.56%	-9.82%	8.99%	8.56%	8.56%	44.29%	44.29%	44.29%
1996	-	347,925	12,909	335,016	NA	NA	32.58%	69.21%	86.87%	46.20%	45.78%	45.78%	45.84%	45.84%
1997	20,566	83,015	-	83,015	403.65%	2032.63%	1256.93%	49.70%	84.64%	47.09%	54.19%	53.77%	53.77%	53.77%
1998	-	-	-	0	NA	403.65%	2032.63%	1256.93%	49.70%	84.64%	47.09%	54.19%	53.77%	53.77%
1999	-	-	-	0	NA	403.65%	2032.63%	1256.93%	49.70%	84.64%	47.09%	54.19%	53.77%	53.77%
2000	9,809	(22,780)	(81,140)	58,360	594.96%	594.96%	594.96%	465.43%	1568.37%	1043.16%	61.43%	95.62%	54.27%	59.89%
2001	24,255	-	15,956	(15,956)	-65.78%	124.48%	124.48%	124.48%	229.58%	842.82%	550.80%	55.00%	87.47%	50.50%
2002	-	-	-	0	NA	-65.78%	124.48%	124.48%	229.58%	842.82%	550.80%	55.00%	87.47%	50.50%
2003	37,754	-	-	0	0.00%	0.00%	-25.73%	59.04%	59.04%	59.04%	135.76%	498.40%	325.71%	50.99%
2004	-	-	-	0	0.00%	0.00%	0.00%	-25.73%	59.04%	59.04%	135.76%	498.40%	325.71%	50.99%
2005	346,129	-	-	0	0.00%	0.00%	0.00%	0.00%	-3.91%	10.15%	10.15%	28.60%	105.00%	105.00%
2006	30,760	13,106	22,402	(9,296)	-30.22%	-2.47%	-2.47%	-2.24%	-2.24%	-7.38%	7.38%	7.38%	7.38%	24.75%
2007	116,421	52,698	7,628	45,070	38.06%	23.98%	7.22%	7.22%	6.71%	6.71%	3.56%	13.78%	13.78%	13.78%
2008	-	-	-	0	NA	38.06%	23.98%	7.22%	7.22%	6.71%	6.71%	3.56%	13.78%	13.78%
2009	-	-	-	0	NA	38.06%	23.98%	7.22%	7.22%	6.71%	6.71%	3.56%	13.78%	13.78%
2010	-	-	-	0	NA	38.06%	23.98%	7.22%	7.22%	6.71%	6.71%	3.56%	13.78%	13.78%
2011	670,110	-	228,915	(228,915)	-34.16%	-34.16%	-34.16%	-34.16%	-23.31%	-23.57%	-16.57%	-16.05%	-16.05%	-16.05%
2012	698	-	-	0	0.00%	-34.13%	-34.13%	-34.13%	-34.13%	-23.29%	-23.55%	-16.56%	-16.04%	-16.04%
2013	1,612	-	-	0	0.00%	0.00%	-34.04%	-34.04%	-34.04%	-23.51%	-23.51%	-16.54%	-16.54%	-16.54%
2014	1,523,206	-	1,420,195	(1,420,195)	-93.24%	-93.14%	-93.10%	-75.11%	-75.11%	-69.32%	-68.80%	-59.95%	-59.95%	-59.95%
2015	1,276	-	56,357	(56,357)	-4416.69%	-96.86%	-96.71%	-77.63%	-77.63%	-77.63%	-77.63%	-71.71%	-71.71%	-71.71%
2016	816,534	-	55,751	(55,751)	-6.83%	-13.71%	-13.71%	-65.41%	-65.39%	-58.45%	-58.45%	-58.45%	-58.45%	-58.45%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Transmission Measure and Regulating Station Equipment
Account 369
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1951	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1952	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1953	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1954	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1955	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1957	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1958	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1973	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1974	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1975	5,418	635	73	562	10.37%	10.37%	10.37%	10.37%	10.37%	10.37%	10.37%	10.37%	10.37%	10.37%
1976	-	-	505	(505)	NA	1.05%	1.05%	1.05%	1.05%	1.05%	1.05%	1.05%	1.05%	1.05%
1977	3,885	-	-	0	0.00%	-13.00%	0.61%	0.61%	0.61%	0.61%	0.61%	0.61%	0.61%	0.61%
1978	33,212	674	352	322	0.97%	0.87%	0.87%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%	0.89%
1979	101,335	17,943	20,118	(2,175)	-2.15%	-1.38%	-1.34%	-1.70%	-1.25%	-1.25%	-1.25%	-1.25%	-1.25%	-1.25%
1980	111,297	2,427	1,062	1,365	1.23%	-0.38%	-0.20%	-0.20%	-0.40%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
1981	180,953	24,666	7,336	17,330	9.58%	6.40%	4.20%	3.91%	3.88%	3.88%	3.88%	3.88%	3.88%	3.88%
1982	31,495	-	1,486	(1,486)	-4.72%	7.46%	5.32%	3.54%	3.35%	3.32%	3.21%	3.30%	3.30%	3.30%
1983	3,775	(38)	1,670	(1,708)	-45.25%	-9.06%	6.54%	3.11%	2.93%	2.93%	2.93%	2.93%	2.93%	2.93%
1984	52,154	-	1,533	(1,533)	-2.94%	-5.79%	-5.41%	4.70%	3.68%	2.45%	2.36%	2.34%	2.24%	2.33%
1985	-	-	513	(513)	NA	-3.92%	-6.71%	-5.99%	4.50%	3.54%	2.35%	2.25%	2.24%	2.14%
1986	-	-	-	0	NA	NA	-3.92%	-6.71%	-5.99%	4.50%	3.54%	2.35%	2.25%	2.24%
1987	-	-	-	0	NA	NA	-3.92%	-6.71%	-5.99%	4.50%	3.54%	2.35%	2.25%	2.26%
1988	5,170	-	-	0	0.00%	0.00%	0.00%	-9.2%	-3.57%	-6.14%	-5.66%	4.42%	3.50%	3.17%
1989	107,274	-	-	0	0.00%	0.00%	0.00%	0.00%	-0.46%	-1.24%	-2.23%	-2.62%	3.17%	2.73%
1990	3,574	69,016	-	69,016	1931.06%	62.26%	59.49%	59.49%	59.49%	59.05%	39.82%	37.95%	31.35%	21.10%
1991	9,712	-	1,855	(1,855)	-19.10%	505.50%	55.71%	53.42%	53.42%	53.01%	36.61%	34.90%	29.05%	29.05%
1992	9,661	-	(580)	580	6.00%	-6.58%	295.21%	52.02%	50.03%	50.03%	50.03%	49.65%	35.03%	33.45%
1993	8,740	-	-	0	0.00%	3.15%	-4.54%	213.78%	48.75%	47.00%	47.00%	46.64%	33.47%	33.47%
1994	421,740	3,512	-	3,512	0.83%	0.82%	0.93%	0.50%	15.71%	12.71%	12.59%	12.59%	12.59%	12.50%
1995	14,488	-	1,266	(1,266)	-8.74%	0.50%	0.50%	0.62%	0.21%	14.96%	12.17%	12.06%	12.06%	12.06%
1996	1,829	-	-	0	0.00%	-7.76%	0.51%	0.50%	0.62%	0.21%	14.90%	12.13%	12.02%	12.02%
1997	129,294	5,260	-	5,260	4.07%	4.01%	2.74%	1.32%	1.30%	1.38%	1.05%	1.256%	10.65%	10.58%
1998	159,608	-	5,403	(5,403)	-3.39%	-0.05%	-0.05%	-0.46%	0.29%	0.29%	0.36%	0.11%	9.21%	8.07%
1999	13,276	-	3,147	(3,147)	-23.70%	-4.95%	-1.09%	-1.08%	-1.43%	-0.14%	-0.14%	-0.06%	-0.30%	8.64%
2000	10,740	(17,609)	34,025	(51,634)	-480.76%	-228.10%	-32.78%	-17.55%	-17.55%	-17.07%	-7.01%	-6.93%	-6.77%	-6.93%
2001	-	-	-	0	NA	-480.76%	-228.10%	-32.78%	-17.55%	-17.45%	-17.07%	-7.01%	-6.93%	-6.77%
2002	-	-	-	0	NA	NA	-480.76%	-228.10%	-32.78%	-17.55%	-17.45%	-17.07%	-7.01%	-6.93%
2003	2,275	-	-	0	0.00%	0.00%	0.00%	-396.72%	-208.96%	-32.37%	-17.43%	-17.32%	-16.95%	-6.99%
2004	-	-	-	0	NA	0.00%	0.00%	0.00%	-396.72%	-208.36%	-32.37%	-17.43%	-17.32%	-16.95%
2005	1,361	-	-	0	0.00%	0.00%	0.00%	0.00%	-359.16%	-198.11%	-32.14%	-17.35%	-17.25%	-16.95%
2006	130,031	-	71,892	(71,892)	-55.29%	-54.72%	-54.72%	-53.78%	-53.78%	-53.78%	-85.54%	-80.33%	-41.63%	-28.40%
2007	23,421	-	34,658	(34,658)	-147.98%	-69.44%	-68.82%	-68.82%	-67.83%	-67.83%	-67.83%	-94.25%	-89.08%	-48.94%
2008	-	-	-	0	NA	-147.98%	-69.44%	-68.82%	-68.82%	-67.83%	-67.83%	-94.25%	-89.08%	-48.94%
2009	131,357	-	3,056	(3,056)	-2.33%	-2.33%	-24.37%	-38.48%	-38.30%	-38.30%	-38.00%	-38.00%	-38.00%	-53.89%
2010	12,800	-	-	0	0.00%	-2.12%	-2.12%	-36.83%	-36.66%	-36.66%	-36.38%	-36.38%	-36.38%	-34.90%
2011	56,895	-	49,228	(49,228)	-86.52%	-70.63%	-26.01%	-26.01%	-38.73%	-44.80%	-44.63%	-44.63%	-44.35%	-44.35%
2012	96,990	-	-	0	0.00%	-31.99%	-29.53%	-17.54%	-17.54%	-27.05%	-35.18%	-35.07%	-35.07%	-35.07%
2013	28,111	-	155,827	(155,827)	-554.33%	-124.56%	-112.67%	-105.27%	-63.81%	-63.81%	-69.45%	-65.61%	-65.42%	-65.42%
2014	79,135	-	39,033	(39,033)	-49.32%	-181.63%	-95.41%	-95.41%	-99.11%	-60.98%	-60.98%	-63.30%	-63.30%	-63.15%
2015	8,377	-	-	0	0.00%	-44.60%	-168.53%	-91.65%	-90.57%	-86.46%	-86.46%	-86.46%	-86.46%	-86.46%
2016	47,153	-	-	0	0.00%	0.00%	-28.99%	-119.71%	-75.01%	-77.08%	-74.09%	-53.63%	-53.63%	-58.19%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Structures & Improvements
Account 375
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	-	100	2,048	(1,948)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1951	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1952	-	-	100	(100)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1953	-	-	21	(21)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1954	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1955	-	1	2	(1)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1957	-	184	683	(499)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1958	-	-	43	(43)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1959	-	325	860	(535)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	74	151	(77)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	250	147	103	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	10	115	(105)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	10	(10)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	315	(315)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	5	(5)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	-	165	(165)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1973	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1974	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1975	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1976	-	250	-	250	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1977	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1978	-	400	-	400	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1979	-	3,947	2,686	1,261	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1980	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1981	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1982	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1983	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1984	918	-	919	(919)	-100.11%	-100.11%	-100.11%	-100.11%	-100.11%	37.25%	80.83%	80.83%	108.06%	108.06%
1985	106	436	-	436	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	139.45%
1986	-	-	-	0	NA	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	75.98%	115.04%	115.04%
1987	-	-	-	0	NA	NA	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	75.98%	115.04%	115.04%
1988	-	-	-	0	NA	NA	NA	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	75.98%
1989	-	-	-	0	NA	NA	NA	NA	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%
1990	-	-	-	0	NA	NA	NA	NA	NA	411.32%	-47.17%	-47.17%	-47.17%	-47.17%
1991	435	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	80.59%	-33.10%	-33.10%	-33.10%
1992	8,491	-	117	(117)	-1.38%	-1.31%	-1.31%	-1.31%	-1.31%	-1.31%	-1.31%	-1.31%	-1.31%	-6.03%
1993	-	-	-	0	NA	-1.38%	-1.31%	-1.31%	-1.31%	-1.31%	-1.31%	-1.31%	-1.31%	-6.03%
1994	3,680	-	365	(365)	-9.92%	-9.92%	-3.96%	-3.82%	-3.82%	-3.82%	-3.82%	-3.82%	-3.82%	-3.82%
1995	-	-	-	0	NA	-9.92%	-9.92%	-3.96%	-3.82%	-3.82%	-3.82%	-3.82%	-3.82%	-3.82%
1996	411	-	-	0	0.00%	0.00%	-8.92%	-8.92%	-3.85%	-3.70%	-3.70%	-3.70%	-3.70%	-3.70%
1997	-	-	-	0	NA	0.00%	0.00%	-8.92%	-8.92%	-3.83%	-3.70%	-3.70%	-3.70%	-3.70%
1998	-	-	-	0	NA	NA	0.00%	0.00%	-8.92%	-8.92%	-3.83%	-3.70%	-3.70%	-3.70%
1999	-	-	-	0	NA	NA	0.00%	0.00%	-8.92%	-8.92%	-3.83%	-3.70%	-3.70%	-3.70%
2000	1,187	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-6.92%	-6.92%	-3.50%	-3.39%
2001	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-6.92%	-6.92%	-3.50%
2002	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-6.92%	-6.92%
2003	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-6.92%
2004	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2005	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2006	4,392	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2007	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2008	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2009	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	4,534	-	2,878	(2,878)	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-32.24%	-32.24%	-32.24%	-32.24%
2013	-	-	-	0	NA	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-32.24%	-32.24%	-32.24%	-32.24%
2014	-	-	-	0	NA	NA	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-32.24%
2015	-	-	-	0	NA	NA	NA	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-32.24%
2016	-	-	-	0	NA	NA	NA	NA	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Distribution Mains - Metallic Account 376 1950-2016														
Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	6,143	752	2,320	(1,568)	-25.52%									
1951	3,621	372	1,165	(793)	-21.90%	-24.18%								
1952	10,066	1,230	3,142	(1,912)	-18.99%	-19.76%	-21.55%							
1953	18,739	501	2,747	(2,246)	-11.99%	-14.43%	-15.27%	-16.90%						
1954	13,390	247	2,407	(2,160)	-16.13%	-13.71%	-14.97%	-15.52%	-16.70%					
1955	25,668	680	2,375	(1,695)	-6.60%	-9.87%	-10.56%	-11.81%	-12.32%	-13.36%				
1956	50,983	1,768	6,963	(5,195)	-10.19%	-8.99%	-10.05%	-10.38%	-11.11%	-11.43%	-12.11%			
1957	53,651	3,866	8,554	(4,668)	-8.70%	-9.43%	-8.87%	-9.55%	-9.83%	-10.36%	-10.60%	-11.10%		
1958	94,547	6,326	12,086	(5,760)	-6.09%	-7.04%	-7.84%	-7.70%	-8.45%	-8.45%	-9.03%	-9.39%		
1959	119,005	9,154	13,232	(4,078)	-3.43%	-4.61%	-5.43%	-6.19%	-6.22%	-6.59%	-6.86%	-7.18%	-7.32%	-7.60%
1960	146,641	25,310	22,017	3,293	2.26%	-1.30%	-1.82%	-2.71%	-3.53%	-3.69%	-4.02%	-4.31%	-4.58%	-4.70%
1961	59,014	3,215	16,481	(13,266)	-22.48%	-4.85%	-4.33%	-5.06%	-5.18%	-5.66%	-5.71%	-5.96%	-6.15%	-6.37%
1962	105,314	1,012	34,265	(33,253)	-31.58%	-28.31%	-13.90%	-11.00%	-10.12%	-9.99%	-10.00%	-9.87%	-9.99%	-10.05%
1963	165,355	1,133	31,716	(30,583)	-18.50%	-23.58%	-23.39%	-15.50%	-12.12%	-13.08%	-11.77%	-11.88%	-11.61%	-11.68%
1964	199,865	2,248	36,039	(33,791)	-16.91%	-17.63%	-20.75%	-20.94%	-15.91%	-14.04%	-13.20%	-12.94%	-12.80%	-12.65%
1965	185,804	1,696	39,089	(37,393)	-19.81%	-18.31%	-18.37%	-20.48%	-20.64%	-16.76%	-15.15%	-14.36%	-14.09%	-13.92%
1966	307,979	2,759	39,904	(37,145)	-12.06%	-15.00%	-15.55%	-16.12%	-17.80%	-18.07%	-15.53%	-14.41%	-13.85%	-13.65%
1967	136,986	2,133	31,927	(29,794)	-21.75%	-15.04%	-16.46%	-16.57%	-16.89%	-18.29%	-18.50%	-16.18%	-15.12%	-14.56%
1968	140,499	2,963	33,968	(31,005)	-22.07%	-21.91%	-16.73%	-17.48%	-17.36%	-17.36%	-18.71%	-18.89%	-16.75%	-15.74%
1969	162,072	2,962	44,867	(41,905)	-25.86%	-24.10%	-23.37%	-18.71%	-18.93%	-18.57%	-18.56%	-19.54%	-19.66%	-17.66%
1970	127,243	59,620	34,220	25,400	19.96%	-5.70%	-11.05%	-13.64%	-13.08%	-14.28%	-14.69%	-15.13%	-16.26%	-16.49%
1971	96,432	33,937	40,958	(7,021)	-7.28%	8.22%	-30.17%	-10.36%	-12.71%	-12.51%	-13.69%	-14.17%	-14.64%	-15.73%
1972	165,664	110,552	116,888	(48,811)	-44.81%	-36.44%	-23.87%	9.29%	2.94%	-1.14%	-4.09%	-6.33%	-6.71%	-9.77%
1973	149,071	29,344	39,507	(10,163)	-6.82%	-20.47%	13.98%	15.39%	5.87%	-2.00%	-6.38%	-4.41%	-3.83%	-4.11%
1974	124,281	156,025	32,548	123,477	99.35%	41.45%	42.73%	33.74%	31.10%	19.93%	13.83%	9.41%	4.73%	1.83%
1975	155,197	8,125	69,338	(61,213)	-39.44%	12.16%	22.28%	17.33%	17.33%	10.54%	6.46%	3.39%	3.99%	0.35%
1976	204,890	106,656	126,346	(19,690)	-9.61%	-22.47%	8.79%	5.12%	13.40%	11.18%	12.27%	7.06%	3.98%	1.57%
1977	260,298	16,405	122,659	(106,254)	-40.82%	-27.07%	-30.17%	-8.55%	8.10%	6.10%	-0.52%	1.51%	-1.55%	-3.37%
1978	324,761	72,133	143,651	(116,328)	-49.25%	-45.85%	-36.93%	-21.07%	-36.93%	-11.58%	-11.30%	-9.30%	-10.39%	-10.39%
1979	318,817	3,804	212,401	(208,597)	-65.43%	-57.62%	-52.77%	-44.79%	-44.13%	-31.27%	-28.90%	-21.66%	-20.89%	-18.19%
1980	387,831	79,920	458,132	(378,212)	-97.52%	-83.04%	-66.22%	-58.47%	-58.47%	-45.75%	-42.73%	-34.73%	-34.48%	-38.21%
1981	825,609	580	367,691	(367,111)	-44.47%	-61.42%	-62.26%	-60.11%	-57.73%	-53.48%	-52.60%	-45.34%	-43.25%	-38.21%
1982	605,121	7,109	329,477	(322,368)	-53.27%	-48.19%	-58.71%	-59.71%	-58.43%	-56.74%	-53.44%	-52.74%	-46.84%	-45.06%
1983	336,003	164,775	178,171	(13,396)	-3.95%	-35.56%	-39.72%	-50.11%	-52.08%	-51.63%	-50.89%	-48.30%	-47.90%	-42.70%
1984	258,818	2,846	141,735	(138,889)	-53.66%	-25.47%	-39.46%	-41.50%	-50.49%	-52.23%	-51.98%	-51.11%	-48.70%	-48.31%
1985	183,413	6,428	137,198	(130,770)	-71.30%	-60.98%	-36.23%	-43.67%	-43.97%	-51.96%	-53.43%	-53.08%	-52.17%	-49.81%
1986	163,111	526,716	230,624	296,092	181.53%	47.71%	4.37%	1.38%	-19.96%	-28.48%	-38.17%	-40.99%	-41.84%	-41.77%
1987	411,428	(241,164)	237,676	(478,840)	-116.38%	-31.81%	-41.36%	-44.49%	-34.36%	-40.19%	-41.46%	-48.31%	-49.87%	-49.88%
1988	356,277	58,599	180,326	(121,727)	-34.17%	-78.23%	-32.71%	-39.06%	-41.81%	-34.32%	-39.27%	-40.63%	-46.88%	-48.42%
1989	397,725	40,142	197,681	(157,539)	-39.61%	-37.04%	-65.05%	-34.78%	-39.21%	-41.32%	-35.32%	-38.32%	-40.52%	-46.15%
1990	605,322	42,383	293,405	(251,022)	-41.47%	-40.73%	-39.01%	-56.99%	-36.87%	-41.36%	-41.36%	-39.71%	-40.66%	-40.66%
1991	698,098	49,050	332,740	(283,690)	-41.35%	-41.40%	-40.98%	-39.80%	-52.62%	-38.04%	-40.22%	-41.36%	-37.63%	-39.99%
1992	1,286,023	4,254	522,481	(518,227)	-40.30%	-40.66%	-39.99%	-40.69%	-39.99%	-48.39%	-38.79%	-40.24%	-41.04%	-38.36%
1993	539,039	(763)	302,029	(302,792)	-56.17%	-44.99%	-43.99%	-43.50%	-43.06%	-42.24%	-49.37%	-40.89%	-42.10%	-42.71%
1994	637,351	1,785	276,351	(274,566)	-43.08%	-49.08%	-44.49%	-43.81%	-43.06%	-43.06%	-42.36%	-48.55%	-41.17%	-42.22%
1995	1,164,725	(5,100)	217,282	(222,382)	-19.09%	-27.58%	-34.16%	-36.34%	-37.13%	-37.67%	-37.81%	-37.59%	-42.91%	-37.05%
1996	316,021	3,653	187,948	(184,295)	-58.32%	-27.46%	-32.16%	-37.03%	-38.10%	-38.58%	-38.91%	-38.96%	-38.68%	-43.67%
1997	379,795	2,859	178,040	(175,181)	-46.13%	-51.66%	-31.27%	-34.29%	-38.17%	-38.80%	-39.15%	-39.40%	-39.42%	-39.12%
1998	1,161,767	96,612	311,185	(214,573)	-18.47%	-25.28%	-30.90%	-26.35%	-29.26%	-32.72%	-34.50%	-35.26%	-35.81%	-36.02%
1999	1,064,354	57,589	35,771	21,818	2.05%	-8.66%	-14.12%	-18.90%	-18.95%	-22.21%	-25.69%	-28.56%	-29.77%	-30.26%
2000	944,891	158,394	94,517	63,877	6.76%	4.27%	-4.06%	-8.56%	-12.63%	-14.13%	-17.38%	-20.75%	-24.10%	-25.55%
2001	644,735	(6)	46,542	(46,548)	-7.22%	1.05%	1.48%	-4.60%	-8.36%	-11.86%	-13.34%	-16.34%	-19.48%	-22.77%
2002	423,962	(2,932)	(189,519)	186,587	44.01%	13.10%	10.13%	7.33%	0.26%	-3.55%	-7.06%	-9.36%	-12.55%	-15.78%
2003	348,764	-	13,959	(13,959)	-4.00%	22.34%	8.89%	8.04%	6.18%	-0.06%	-3.58%	-6.86%	-9.07%	-12.13%
2004	444,145	-	82,638	(82,638)	-18.61%	-12.18%	7.40%	3.82%	2.33%	3.44%	-1.70%	-4.82%	-7.77%	-9.68%
2005	864,678	-	71,486	(71,486)	-8.27%	-11.78%	0.89%	-10.14%	-1.03%	-0.98%	1.22%	-2.66%	-5.29%	-7.83%
2006	567,306	-	148,722	(148,722)	-26.22%	-15.38%	-16.14%	-14.24%	-4.92%	-5.37%	-2.66%	-1.72%	-4.73%	-7.03%
2007	283,204	-	130,105	(130,105)	-45.94%	-32.78%	-20.42%	-20.42%	-20.05%	-17.82%	-16.34%	-15.48%	-15.86%	-6.46%
2008	382,030	-	90,419	(90,419)	-23.67%	-33.15%	-29.96%	-21.02%	-20.59%	-18.59%	-10.58%	-10.04%	-8.80%	-5.22%
2009	324,145	-	51,003	(51,003)	-15.73%	-20.03%	-27.44%	-27.00%	-20.31%	-27.00%	-18.30%	-11.04%	-10.47%	-7.35%
2010	986,972	-	140,357	(140,357)	-14.22%	-14.60%	-16.64%	-20.84%	-22.04%	-18.55%	-18.55%	-17.34%	-11.72%	-11.17%
2011	650,594	-	366,488	(366,488)	-56.33%	-30.95%	-28.44%	-27.66%	-29.63%	-29.02%	-24.60%	-24.01%	-22.57%	-20.02%
2012	734,484	75,511	126,580	(51,069)	-6.95%	-30.15%	-23.52%	-22.58%	-22.72%	-24.68%	-24.90%	-21.90%	-21.62%	-20.52%
2013	810,653	74,293	165,990	(91,697)	-10.67%	-9.68%	-19.73%	-22.18%	-19.42%	-19.83%	-21.83%	-22.11%	-20.01%	-19.91%
2014	656,011	248	479,239	(478,991)	-73.02%	-36.43%	-27.02%	-33.48%	-28.65%	-27.67%	-27.34%	-28.18%	-25.48%	-25.48%
2015	1,126,614	-	353,277	(353,277)	-31.36%	-46.69%	-34.31%	-28.45%	-32.89%	-29.26%	-28.44%	-28.13%	-28.96%	-28.72%
2016	167,127	-	808,052	(808,052)	-483.50%	-89.77%	-84.13%	-60.55%	-49.60%	-43.76%	-42.13%	-40.94%	-41.17%	-41.17%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Mains - Plastic
Account 376
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1951	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1952	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1953	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1954	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1955	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1957	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1958	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	(4)	218	(222)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	22,033	64	833	(769)	-3.49%	-4.50%	-4.50%	-4.50%	-4.50%	-4.50%	-4.50%	-4.50%	-4.50%	-4.50%
1971	14,194	1,905	1,559	346	2.44%	-1.17%	-1.78%	-1.78%	-1.78%	-1.78%	-1.78%	-1.78%	-1.78%	-1.78%
1972	14,884	(35)	1,072	(1,107)	-7.42%	-7.42%	-2.99%	-3.43%	-3.43%	-3.43%	-3.43%	-3.43%	-3.43%	-3.43%
1973	24,279	15,117	7,687	17,430	30.60%	16.15%	12.50%	7.83%	7.53%	7.53%	7.53%	7.53%	7.53%	7.53%
1974	15,204	45,717	3,461	42,256	277.93%	125.84%	89.35%	71.36%	53.16%	52.91%	52.91%	52.91%	52.91%	52.91%
1975	20,556	5,660	10,552	(4,892)	-23.80%	104.49%	74.61%	58.31%	38.92%	38.72%	38.72%	38.72%	38.72%	38.72%
1976	8,993	21,213	6,258	14,955	166.30%	34.06%	116.91%	86.55%	69.88%	60.12%	48.46%	48.27%	48.27%	48.27%
1977	23,480	(21,232)	11,067	(32,299)	-137.56%	-53.41%	-41.93%	-29.34%	-29.67%	-24.53%	-21.95%	-17.89%	-17.89%	-17.89%
1978	83,853	22,383	11,828	71,025	23.82%	-8.73%	-11.05%	-18.26%	-11.05%	18.26%	17.98%	16.88%	14.88%	14.78%
1979	50,967	6,921	21,584	(14,663)	-28.77%	-5.47%	-25.45%	-14.95%	-15.94%	6.41%	9.03%	8.00%	7.69%	6.80%
1980	35,605	22,108	57,784	(35,676)	-100.20%	-58.15%	-25.63%	-39.40%	-30.14%	-29.55%	-9.71%	-5.94%	-6.02%	-5.60%
1981	101,087	72,317	26,159	46,158	45.66%	7.67%	-2.23%	1.22%	-9.94%	-4.68%	6.92%	8.51%	7.88%	7.88%
1982	67,171	36,173	33,419	2,754	4.10%	29.07%	6.49%	-0.56%	1.80%	-7.32%	-3.07%	-4.17%	6.45%	7.82%
1983	73,148	85,054	30,023	55,031	75.23%	41.18%	43.06%	24.64%	16.34%	14.94%	6.65%	9.91%	6.41%	17.00%
1984	70,630	17,137	21,494	(4,357)	-6.17%	35.24%	25.33%	31.91%	18.38%	12.35%	11.83%	4.85%	7.69%	6.47%
1985	82,520	106,421	16,770	89,651	108.64%	62.01%	55.69%	48.75%	47.96%	35.70%	28.87%	26.05%	19.48%	21.71%
1986	26,360	104,119	17,643	86,476	328.06%	161.76%	95.69%	89.77%	71.77%	65.50%	52.58%	44.41%	39.58%	32.78%
1987	176,931	305,993	25,515	280,478	158.52%	180.51%	159.76%	126.88%	118.08%	102.67%	93.03%	82.17%	73.91%	67.08%
1988	71,981	84,716	27,728	56,988	79.17%	135.58%	154.01%	143.55%	118.86%	112.50%	99.70%	91.54%	81.87%	74.41%
1989	87,195	50,357	17,237	33,120	37.98%	56.61%	110.26%	126.10%	122.86%	105.19%	101.46%	91.49%	85.37%	77.04%
1990	179,821	132,120	82,928	46,129	43.46%	51.04%	51.04%	87.90%	99.58%	100.77%	89.91%	85.52%	81.73%	77.84%
1991	199,509	102,292	40,741	61,551	30.85%	38.09%	38.07%	43.56%	71.99%	81.09%	83.85%	76.75%	76.63%	71.93%
1992	412,064	3,526	69,671	(66,145)	-16.05%	-9.90%	-12.69%	-17.72%	-39.82%	-39.82%	46.40%	50.55%	47.49%	48.96%
1993	212,635	18,927	51,695	(32,768)	-15.41%	-15.83%	-4.53%	4.54%	7.21%	11.66%	31.05%	36.78%	40.87%	38.69%
1994	377,917	2,738	44,330	(41,592)	-11.01%	-12.59%	-14.01%	-6.57%	0.29%	2.52%	6.10%	21.80%	26.43%	30.14%
1995	679,958	(31,276)	71,879	(103,155)	-15.17%	-13.68%	-13.97%	-14.46%	-9.68%	-4.81%	-3.07%	-0.41%	11.32%	14.76%
1996	122,055	74,916	67,252	7,664	6.20%	-11.92%	-11.83%	-12.20%	-13.08%	-8.71%	-4.19%	-2.58%	-0.06%	11.07%
1997	410,820	50,651	60,089	(9,438)	-2.30%	-0.35%	-8.66%	-9.95%	-11.08%	-7.62%	-3.89%	-2.53%	-0.40%	-0.40%
1998	718,480	24,132	91,963	(67,831)	-9.44%	-6.84%	-5.57%	-8.95%	-9.29%	-9.80%	-10.68%	-8.04%	-5.10%	-3.99%
1999	1,047,583	12,955	75,413	(62,458)	-5.96%	-7.38%	-6.42%	-5.75%	-7.90%	-8.25%	-8.68%	-9.44%	-7.52%	-5.31%
2000	722,555	17,415	51,491	(34,076)	-4.72%	-5.45%	-6.60%	-5.99%	-5.50%	-7.28%	-7.62%	-8.01%	-6.71%	-7.10%
2001	574,391	(8)	30,747	(30,753)	-5.35%	-5.00%	-5.43%	-6.37%	-5.89%	-5.48%	-7.02%	-7.34%	-7.70%	-8.35%
2002	799,169	(426)	52,732	(53,158)	-6.65%	-6.11%	-5.63%	-5.74%	-6.43%	-6.03%	-5.69%	-7.24%	-7.55%	-7.55%
2003	691,219	-	123	(123)	-0.02%	-3.57%	-4.07%	-4.24%	-4.71%	-5.46%	-5.19%	-4.92%	-6.13%	-6.43%
2004	400,630	-	13,816	(13,816)	-3.45%	-1.28%	-3.55%	-3.97%	-4.14%	-4.59%	-5.29%	-5.06%	-4.81%	-5.96%
2005	874,539	83,379	74,903	8,476	0.97%	-0.42%	-0.28%	-2.12%	-2.68%	-3.04%	-3.64%	-4.35%	-4.22%	-4.02%
2006	658,489	-	98,788	(98,788)	-15.00%	-5.89%	-3.97%	-4.60%	-4.60%	-4.71%	-4.71%	-4.94%	-5.43%	-5.25%
2007	1,668,721	(8)	152,404	(152,404)	-9.13%	-10.75%	-7.58%	-7.12%	-5.98%	-6.08%	-6.01%	-5.88%	-6.19%	-6.19%
2008	1,772,781	-	306,435	(306,435)	-17.29%	-13.33%	-13.60%	-11.04%	-10.47%	-9.28%	-8.98%	-8.70%	-8.34%	-8.07%
2009	1,073,526	-	243,617	(243,617)	-22.69%	-19.33%	-15.56%	-15.49%	-13.11%	-12.51%	-11.30%	-10.83%	-10.46%	-10.01%
2010	1,606,639	-	239,095	(239,095)	-14.88%	-18.01%	-17.72%	-15.38%	-15.34%	-13.48%	-12.98%	-11.96%	-11.51%	-11.16%
2011	624,914	-	338,991	(338,991)	-54.25%	-25.91%	-24.86%	-22.22%	-18.98%	-17.72%	-16.56%	-15.95%	-14.78%	-14.14%
2012	575,885	28,892	129,955	(100,063)	-17.38%	-36.56%	-24.16%	-23.75%	-21.72%	-18.85%	-18.54%	-16.61%	-16.04%	-14.93%
2013	498,094	-	207,708	(194,758)	-39.11%	-27.45%	-37.31%	-26.41%	-25.50%	-23.13%	-20.14%	-19.71%	-17.22%	-17.22%
2014	709,130	526	169,519	(168,993)	-23.83%	-30.13%	-26.01%	-33.34%	-25.95%	-25.27%	-20.45%	-20.45%	-20.06%	-18.23%
2015	939,214	7,063	182,689	(175,626)	-18.70%	-20.91%	-25.13%	-23.49%	-29.23%	-24.58%	-24.24%	-22.66%	-20.28%	-19.93%
2016	596,095	-	3,793,004	(3,793,004)	-636.31%	-258.49%	-184.35%	-157.97%	-133.57%	-121.00%	-90.28%	-66.23%	-56.76%	-56.76%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Measure & Regulating Station Equipment - General
Account 378
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	-	70	58	12	NA									
1951	-	211	43	168	NA	NA								
1952	-	1,464	2,474	(1,010)	NA	NA	NA							
1953	-	(235)	1,000	(1,235)	NA	NA	NA	NA						
1954	-	242	135	107	NA	NA	NA	NA	NA					
1955	-	690	97	593	NA	NA	NA	NA	NA	NA				
1956	-	3,965	601	3,364	NA	NA	NA	NA	NA	NA	NA			
1957	-	5,073	2,388	2,685	NA	NA	NA	NA	NA	NA	NA	NA		
1958	-	1,573	510	1,063	NA	NA	NA	NA	NA	NA	NA	NA	NA	
1959	-	2,483	2,045	438	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	5,753	2,369	3,384	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	5,412	1,827	3,585	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	828	2,311	(1,483)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	4,398	2,126	2,272	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	746	528	218	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	831	2,442	(1,611)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	2,805	1,257	1,548	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	-	962	494	468	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1968	-	2,020	5,436	(3,416)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1969	-	3,286	1,476	1,810	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1970	-	16,395	9,504	6,891	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1971	-	7,019	2,502	4,517	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1972	-	4,668	3,624	1,042	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1973	-	3,442	2,002	1,440	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1974	-	2,989	1,725	1,264	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1975	-	(188)	8,082	(8,270)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1976	-	4,636	16,426	(11,790)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1977	-	2,572	89	2,483	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1978	-	3,146	19,089	(15,943)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1979	-	9,160	7,835	1,325	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1980	-	1,196	10,892	(9,696)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1981	-	592	11,794	(11,202)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1982	-	12,783	9,841	2,942	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1983	-	44,873	11,598	33,275	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1984	-	14,488	8,070	6,418	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1985	-	107	327	(220)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1986	-	(18,487)	-	(18,487)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1987	-	(9,061)	-	(9,061)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1988	-	39	14,752	(14,713)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1989	-	730	5,490	(4,760)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1990	-	(115)	11,898	(12,013)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1991	-	(33)	10,486	(10,519)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1992	-	-	18,741	(18,741)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1993	-	(1,260)	16,928	(18,188)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1994	-	(626)	23,307	(23,933)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1995	-	-	24,383	(24,383)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1996	-	-	32,297	(32,297)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1997	-	(33)	60,207	(60,240)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1998	-	(18)	64,663	(64,681)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1999	-	(333)	43,594	(43,927)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2000	-	152	45,895	(45,743)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2001	-	-	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2002	8,815	-	407	(407)	-4.62%	-4.62%	-523.54%	-1021.86%	-1755.61%	-2438.98%	-2805.37%	-3081.97%	-3353.47%	-3559.80%
2003	9,566	-	460	(460)	-4.80%	-4.72%	-4.72%	-253.58%	-492.57%	-844.47%	-1172.20%	-1347.92%	-1480.57%	-1610.78%
2004	474	-	48,720	(48,720)	-10267.97%	-489.84%	-262.99%	-262.99%	-505.60%	-738.57%	-1081.61%	-1401.10%	-1572.39%	-1701.71%
2005	20,557	-	7,962	(7,962)	-38.73%	-289.51%	-186.76%	-146.02%	-146.02%	-262.08%	-373.54%	-537.65%	-690.50%	-772.45%
2006	49,209	-	23,213	(23,213)	-47.17%	-44.69%	-113.75%	-100.69%	-91.13%	-142.75%	-192.32%	-265.30%	-333.28%	-415.28%
2007	85,150	-	43,100	(43,100)	-50.62%	-49.36%	-47.95%	-79.15%	-74.84%	-71.28%	-71.28%	-97.60%	-122.88%	-160.10%
2008	1,306	-	0	0	0.00%	-49.85%	-48.88%	-47.55%	-78.49%	-74.25%	-70.75%	-70.75%	-96.88%	-121.97%
2009	16,993	-	12,543	(12,543)	-73.81%	-68.55%	-53.79%	-51.66%	-50.12%	-78.04%	-74.21%	-71.02%	-94.84%	-121.97%
2010	2,203	-	0	0	0.00%	-65.34%	-61.18%	-52.67%	-50.92%	-49.49%	-77.06%	-73.33%	-70.21%	-77.46%
2011	2,119	-	15,709	(15,709)	-741.39%	-363.47%	-132.55%	-124.89%	-66.21%	-60.24%	-57.75%	-84.97%	-80.88%	-84.97%
2012	93,682	128,388	138,538	(10,150)	-10.63%	-26.99%	-26.39%	-33.39%	-33.02%	-40.46%	-41.78%	-41.55%	-59.41%	-57.55%
2013	27,399	-	4,028	(4,028)	-14.70%	-11.71%	-24.26%	-23.83%	-29.80%	-29.53%	-37.37%	-39.11%	-39.08%	-55.31%
2014	1,228	113,620	116,144	(2,525)	-205.66%	-22.89%	-13.66%	-26.05%	-25.60%	-31.02%	-31.02%	-38.27%	-39.76%	-39.76%
2015	293,236	-	74,629	(74,629)	-25.45%	-26.20%	-25.22%	-21.98%	-25.63%	-25.49%	-27.37%	-27.29%	-31.09%	-32.47%
2016	60,115	-	3,919	(3,919)	-6.52%	-22.23%	-22.86%	-22.28%	-20.03%	-23.22%	-23.12%	-24.85%	-24.79%	-28.56%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Measure & Regulating Station Equipment - City Gate
Account 379
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	793	-	-	0	0.00%									
1951	341	-	-	0	0.00%	0.00%								
1952	21,476	-	-	0	0.00%	0.00%	0.00%							
1953	5,715	-	-	0	0.00%	0.00%	0.00%	0.00%						
1954	3,166	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%					
1955	860	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
1956	9,293	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
1957	40,475	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
1958	751	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1959	19,837	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1960	46,004	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1961	15,591	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1962	22,040	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1963	61,100	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1964	8,807	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1965	16,512	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1966	15,499	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1967	9,737	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1968	32,546	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1969	17,565	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1970	18,101	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1971	10,939	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1972	19,911	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1973	23,660	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1974	6,786	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1975	21,180	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1976	34,435	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1977	3,530	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1978	98,545	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1979	84,055	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1980	28,236	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1981	107,307	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1982	111,108	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1983	58,306	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1984	110,686	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1985	5,649	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1986	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1987	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1988	160,011	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1989	76,757	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1990	53,406	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1991	86,250	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1992	171,373	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1993	245,739	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1994	287,322	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1995	131,413	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1996	288,836	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1997	136,515	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1998	194,779	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1999	260,094	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2000	52,736	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2001	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2002	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2003	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2004	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2005	12,025	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2006	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2007	3,000	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2008	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2009	-	-	310	(310)	NA	NA	-10.34%	-10.34%	-2.06%	-2.06%	-2.06%	-2.06%	-2.06%	-2.06%
2010	-	-	-	0	NA	NA	NA	-10.34%	-10.34%	-2.06%	-2.06%	-2.06%	-2.06%	-2.06%
2011	-	-	-	0	NA	NA	NA	-10.34%	-10.34%	-2.06%	-2.06%	-2.06%	-2.06%	-2.06%
2012	-	-	-	0	NA	NA	NA	NA	NA	-10.34%	-10.34%	-2.06%	-2.06%	-2.06%
2013	-	-	-	0	NA	NA	NA	NA	NA	-10.34%	-10.34%	-2.06%	-2.06%	-2.06%
2014	-	-	-	0	NA	NA	NA	NA	NA	NA	-10.34%	-10.34%	-2.06%	-2.06%
2015	6,424	-	73,058	(73,058)	-1137.27%	-1137.27%	-1137.27%	-1137.27%	-1137.27%	-1137.27%	-1142.09%	-1142.09%	-778.55%	-778.55%
2016	94,420	-	920	(920)	-0.97%	-73.36%	-73.36%	-73.36%	-73.36%	-73.36%	-73.36%	-73.67%	-73.67%	-71.54%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Services - Metallic
Account 380
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %	
1950	6,197	3	5,236	(5,233)	-84.44%										
1951	5,205	127	4,856	(4,729)	-90.85%	-87.37%									
1952	17,277	36	9,454	(9,418)	-54.51%	-62.93%	-67.58%								
1953	15,269	38	8,072	(8,034)	-52.62%	-59.62%	-58.76%	-62.39%							
1954	21,309	140	13,024	(12,884)	-60.46%	-57.19%	-56.33%	-59.37%							
1955	16,255	41	9,654	(9,613)	-59.14%	-59.89%	-57.79%	-56.98%	-59.32%	-61.23%					
1956	45,687	363	10,010	(9,647)	-21.12%	-31.09%	-38.61%	-40.78%	-42.83%	-44.90%	-46.82%				
1957	31,602	82	12,500	(12,418)	-39.29%	-28.55%	-33.86%	-38.80%	-40.42%	-42.07%	-43.74%	-45.32%			
1958	29,525	(88)	13,244	(13,332)	-45.15%	-42.13%	-33.14%	-36.57%	-40.10%	-41.30%	-42.59%	-43.97%	-45.30%		
1959	35,628	2,497	22,108	(19,611)	-55.05%	-50.56%	-46.88%	-46.88%	-40.72%	-43.06%	-43.80%	-44.68%	-45.78%	-46.85%	
1960	49,007	3,004	43,930	(40,926)	-89.51%	-84.71%	-81.08%	-80.82%	-59.20%	-50.82%	-51.71%	-51.77%	-51.95%	-52.71%	
1961	24,930	518	37,704	(37,186)	-149.16%	-105.65%	-89.19%	-79.85%	-72.34%	-61.52%	-61.28%	-60.79%	-60.41%	-60.41%	
1962	40,373	3,098	49,880	(46,782)	-115.87%	-128.58%	-109.26%	-96.38%	-87.95%	-80.67%	-70.07%	-69.42%	-68.77%	-67.97%	
1963	37,209	860	48,458	(47,598)	-127.92%	-121.65%	-128.34%	-113.84%	-102.65%	-94.81%	-87.75%	-77.39%	-75.44%	-74.41%	
1964	55,921	53	95,052	(94,999)	-169.88%	-153.12%	-141.85%	-143.00%	-128.95%	-118.12%	-110.21%	-102.85%	-92.17%	-90.71%	
1965	57,529	80	68,093	(68,013)	-118.22%	-143.69%	-139.79%	-136.40%	-134.74%	-136.40%	-126.62%	-118.14%	-111.61%	-105.29%	-95.85%
1966	49,230	192	63,443	(63,251)	-126.48%	-122.95%	-139.08%	-137.01%	-133.46%	-134.93%	-126.91%	-119.59%	-113.80%	-108.07%	-103.00%
1967	53,495	6	68,249	(68,243)	-127.57%	-128.01%	-124.49%	-136.23%	-135.01%	-132.38%	-133.70%	-127.01%	-120.65%	-115.50%	-110.50%
1968	60,123	266	72,934	(72,668)	-120.87%	-124.02%	-125.37%	-132.50%	-132.89%	-132.30%	-130.43%	-131.66%	-126.14%	-120.68%	-115.50%
1969	56,841	4	88,300	(88,296)	-155.34%	-137.62%	-134.46%	-133.12%	-130.03%	-136.72%	-135.84%	-133.87%	-134.75%	-129.57%	-124.57%
1970	46,719	7,168	79,589	(72,421)	-148.65%	-152.25%	-140.86%	-137.62%	-135.94%	-132.81%	-138.24%	-137.33%	-135.44%	-130.15%	-125.15%
1971	65,848	9,095	115,641	(109,546)	-166.36%	-158.83%	-157.67%	-148.11%	-144.26%	-141.93%	-138.45%	-142.38%	-141.27%	-139.32%	-137.32%
1972	107,529	10,290	107,579	(107,579)	-94.24%	-122.41%	-122.41%	-133.88%	-131.87%	-131.00%	-130.91%	-132.81%	-132.42%	-131.44%	-130.29%
1973	71,461	13,397	166,605	(153,208)	-214.39%	-143.48%	-149.75%	-149.56%	-150.51%	-146.12%	-143.96%	-142.47%	-140.00%	-142.69%	-139.69%
1974	108,303	94,646	174,606	(79,960)	-73.83%	-129.71%	-116.82%	-126.17%	-128.93%	-132.23%	-130.90%	-130.59%	-130.42%	-129.38%	-128.38%
1975	93,629	5,341	171,786	(166,445)	-177.77%	-122.02%	-146.17%	-131.97%	-137.09%	-138.24%	-140.01%	-138.12%	-137.27%	-136.66%	-135.66%
1976	135,413	8,655	210,172	(201,517)	-148.82%	-160.65%	-132.78%	-147.05%	-136.43%	-139.84%	-140.52%	-141.76%	-140.07%	-139.23%	-138.23%
1977	117,142	821	126,658	(126,658)	-107.42%	-129.62%	-142.64%	-126.24%	-138.22%	-131.03%	-134.38%	-135.31%	-136.73%	-135.62%	-134.52%
1978	159,241	9,092	219,945	(170,853)	-140.25%	-142.81%	-133.58%	-128.28%	-133.88%	-131.72%	-130.71%	-132.81%	-132.42%	-131.44%	-130.29%
1979	152,141	8,712	226,018	(217,306)	-142.83%	-141.55%	-132.02%	-136.12%	-142.13%	-132.36%	-139.44%	-134.44%	-135.55%	-137.11%	-135.11%
1980	277,354	9,085	311,143	(302,058)	-108.91%	-120.92%	-125.94%	-122.82%	-127.05%	-131.78%	-126.07%	-128.58%	-130.54%	-128.54%	-127.54%
1981	384,302	9,613	411,144	(401,531)	-104.48%	-106.34%	-113.16%	-117.38%	-116.31%	-119.92%	-124.06%	-120.22%	-124.74%	-122.77%	-120.77%
1982	314,996	(78)	308,064	(308,162)	-97.83%	-101.49%	-103.59%	-108.88%	-112.57%	-112.14%	-115.38%	-118.97%	-118.15%	-120.04%	-118.04%
1983	170,800	228	128,131	(127,903)	-74.88%	-89.76%	-96.26%	-99.32%	-104.41%	-108.13%	-108.08%	-111.32%	-114.78%	-112.45%	-112.45%
1984	154,357	1,135	136,495	(136,380)	-87.89%	-80.86%	-89.26%	-94.37%	-97.94%	-102.64%	-106.16%	-108.25%	-109.35%	-112.64%	-110.64%
1985	321,721	833	120,889	(120,056)	-37.32%	-53.65%	-59.26%	-71.89%	-81.19%	-85.93%	-90.80%	-94.66%	-95.39%	-98.72%	-96.72%
1986	213,032	5,331	164,712	(159,381)	-74.82%	-52.26%	-60.19%	-63.11%	-72.42%	-80.32%	-84.64%	-89.09%	-92.69%	-93.45%	-91.67%
1987	203,059	12	164,404	(164,392)	-80.96%	-77.81%	-80.15%	-64.92%	-66.52%	-73.68%	-80.40%	-84.27%	-88.34%	-91.34%	-89.34%
1988	263,412	3,142	136,838	(133,696)	-50.76%	-63.90%	-67.32%	-57.68%	-61.69%	-63.39%	-70.00%	-76.54%	-80.44%	-84.31%	-81.31%
1989	457,349	2,146	233,570	(231,424)	-50.60%	-50.66%	-57.32%	-60.60%	-55.46%	-56.55%	-60.11%	-65.77%	-71.76%	-75.50%	-74.50%
1990	786,528	736	261,198	(260,462)	-33.03%	-39.48%	-41.45%	-46.13%	-49.31%	-47.59%	-50.17%	-51.81%	-56.83%	-62.43%	-60.43%
1991	769,364	3,176	356,511	(353,335)	-45.93%	-39.40%	-41.94%	-42.96%	-46.07%	-48.34%	-47.17%	-49.14%	-50.45%	-54.54%	-52.54%
1992	981,414	133	358,621	(358,488)	-36.53%	-40.66%	-38.29%	-41.02%	-43.37%	-40.17%	-43.37%	-44.55%	-46.16%	-47.29%	-46.29%
1993	384,230	5,641	221,147	(215,506)	-56.09%	-42.03%	-43.43%	-40.63%	-41.98%	-42.61%	-44.64%	-46.22%	-45.57%	-47.00%	-45.00%
1994	764,226	3,172	219,899	(216,727)	-28.36%	-37.64%	-37.13%	-39.46%	-38.09%	-39.47%	-40.14%	-41.94%	-43.39%	-43.01%	-43.01%
1995	993,608	2,207	261,141	(256,934)	-26.06%	-27.06%	-32.27%	-32.27%	-36.04%	-35.53%	-37.55%	-39.12%	-40.43%	-40.43%	-40.43%
1996	282,088	1,968	183,025	(181,057)	-64.18%	-34.49%	-32.19%	-35.89%	-36.14%	-37.94%	-37.16%	-38.30%	-38.87%	-40.32%	-38.87%
1997	78,224	838	155,036	(154,198)	-197.12%	-93.05%	-43.89%	-38.28%	-41.02%	-39.75%	-40.87%	-39.64%	-40.55%	-41.02%	-40.55%
1998	1,097,883	2,977	174,357	(171,380)	-15.61%	-27.68%	-34.74%	-31.22%	-30.54%	-33.27%	-33.97%	-35.69%	-35.35%	-36.40%	-36.40%
1999	862,107	5,293	106,935	(101,642)	-11.79%	-13.93%	-20.96%	-26.22%	-26.58%	-29.12%	-26.58%	-32.37%	-32.37%	-32.37%	-32.37%
2000	758,051	10,864	127,418	(116,554)	-15.38%	-13.47%	-14.33%	-19.45%	-23.55%	-24.16%	-24.82%	-27.12%	-28.61%	-30.52%	-30.52%
2001	419,823	(669)	69,516	(70,185)	-16.72%	-15.85%	-14.14%	-14.65%	-19.09%	-22.73%	-23.46%	-24.18%	-26.35%	-27.86%	-27.86%
2002	119,335	(433)	73,631	(74,064)	-62.06%	-26.75%	-20.10%	-16.79%	-20.63%	-20.63%	-24.02%	-24.46%	-25.02%	-27.09%	-27.09%
2003	194,028	-	65,576	(65,576)	-33.80%	-44.56%	-28.62%	-21.89%	-18.19%	-17.37%	-21.35%	-24.52%	-24.84%	-25.32%	-24.84%
2004	-	-	103	(103)	NA	-33.85%	-44.59%	-28.63%	-21.89%	-17.37%	-21.35%	-24.52%	-24.84%	-25.32%	-24.84%
2005	537	-	6,722	(6,722)	-1251.68%	-1270.82%	-37.21%	-46.66%	-29.53%	-22.34%	-18.47%	-17.56%	-21.54%	-24.70%	-24.70%
2006	7,297	-	6,902	(6,902)	-94.60%	-173.92%	-175.23%	-39.29%	-47.75%	-30.17%	-22.69%	-18.71%	-17.73%	-21.69%	-21.69%
2007	747,051	301	320,072	(318,771)	-42.80%	-43.31%	-44.17%	-44.17%	-42.06%	-44.28%	-42.06%	-44.28%	-42.06%	-44.28%	-42.06%
2008	325,115	-	260,296	(260,296)	-80.06%	-54.10%	-54.38%	-54.97%	-54.98%	-51.75%	-52.64%	-44.32%	-35.79%	-29.76%	-29.76%
2009	152,343	-	205,883	(205,883)	-135.14%	-97.64%	-64.18%	-64.37%	-64.89%	-60.66%	-60.77%	-51.36%	-41.34%	-34.94%	-34.94%
2010	542,203	-	277,790	(277,790)	-51.23%	-69.64%	-72.96%	-60.21%	-60.35%	-60.71%	-60.72%	-58.06%	-58.29%	-51.33%	-51.33%
2011	502,649	-	21,671	(21,671)	-4.31%	-28.66%	-42.21%	-50.29%	-47.83%	-47.98%	-48.27%	-47.13%	-48.27%	-47.13%	-48.27%
2012	456,043	-	151,664	(151,664)	-33.26%	-18.08%	-30.06%	-39.74%	-46.37%	-45.39%	-45.52%	-45.76%	-45.76%	-44.97%	-44.97%
2013	265,225	-	253,371	(253,371)	-94.46%	-55.92%	-47.38%	-39.82%	-47.38%	-52.11%	-49.79%	-49.90%	-50.11%	-50.11%	-50.11%
2014	106,689	-	65,872	(65,872)	-61.74%	-85.15%	-56.67%	-36.94%	-41.07%	-48.14%	-52.55%	-50.20%	-50.30%	-50.51%	-50.51%
2015	370,867	-	121,849	(121,849)	-32.86%	-39.31%	-59.14%	-49.32%	-36.05%	-39.71%	-45.77%	-49.87%	-48.35%	-48.44%	-48.44%
2016	362,402	-	38,040	(38,040)	-10.50%	-21.80%	-26.88%	-43.24%	-40.33%	-31.57%	-35.65%	-41.14%	-45.24%	-44.77%	-44.77%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Services - Plastic
Account 380
1970-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1970	8,822	106	2,488	(2,382)	-27.00%									
1971	8,573	(115)	2,563	(2,678)	-31.24%	-29.09%								
1972	17,781	1,590	5,244	(3,654)	-20.55%	-24.03%	-24.77%							
1973	40,040	454	14,296	(13,842)	-34.57%	-30.26%	-30.39%	-29.99%						
1974	51,456	17,467	21,140	(3,673)	-7.14%	-19.14%	-19.37%	-20.24%	-20.71%					
1975	25,235	1,762	17,817	(16,055)	-63.62%	-25.72%	-28.76%	-27.67%	-27.89%	-27.84%				
1976	42,762	3,480	17,478	(13,998)	-32.73%	-44.20%	-28.23%	-29.82%	-28.89%	-29.00%	-28.91%			
1977	132,564	1,733	22,929	(21,196)	-15.99%	-20.07%	-25.55%	-21.79%	-23.54%	-23.37%	-23.58%	-23.68%		
1978	55,089	13,057	33,166	(20,109)	-36.50%	-22.01%	-24.00%	-27.91%	-24.43%	-25.60%	-25.35%	-25.49%	-25.52%	
1979	197,247	9,776	45,751	(35,975)	-18.24%	-22.23%	-20.08%	-21.34%	-23.70%	-22.01%	-22.93%	-22.86%	-22.98%	-23.05%
1980	132,930	13,543	69,596	(56,053)	-42.17%	-27.87%	-29.11%	-25.75%	-26.28%	-27.89%	-26.21%	-26.71%	-26.55%	-26.61%
1981	210,468	39,260	93,176	(53,916)	-25.62%	-32.02%	-26.99%	-27.87%	-25.71%	-26.10%	-27.29%	-26.07%	-26.45%	-26.33%
1982	254,407	8,266	63,104	(54,838)	-21.56%	-23.39%	-27.57%	-25.25%	-25.98%	-24.63%	-24.97%	-25.90%	-25.02%	-25.36%
1983	143,208	1,693	51,619	(49,926)	-34.86%	-26.35%	-26.10%	-28.98%	-26.72%	-26.26%	-25.94%	-26.18%	-26.98%	-26.16%
1984	133,589	2,604	60,332	(57,728)	-43.21%	-38.89%	-30.59%	-29.18%	-31.15%	-28.78%	-29.15%	-27.77%	-27.93%	-28.61%
1985	142,963	11,550	39,776	(28,226)	-19.74%	-31.08%	-32.37%	-28.29%	-27.65%	-29.55%	-27.71%	-28.09%	-26.95%	-27.12%
1986	95,770	22,810	62,022	(30,192)	-40.92%	-28.24%	-33.61%	-33.96%	-29.86%	-28.95%	-30.53%	-28.68%	-28.99%	-27.84%
1987	168,822	64,299	75,014	(10,715)	-6.42%	-19.01%	-19.27%	-25.20%	-27.23%	-25.69%	-25.67%	-27.39%	-26.17%	-26.54%
1988	137,917	46,472	72,044	(25,572)	-18.54%	-11.91%	-18.85%	-19.08%	-23.84%	-25.77%	-24.77%	-24.91%	-26.53%	-25.91%
1989	140,084	12,402	77,618	(65,216)	-46.55%	-32.66%	-22.82%	-26.03%	-24.71%	-27.74%	-28.80%	-27.28%	-27.04%	-28.33%
1990	349,291	4,096	110,758	(106,662)	-30.54%	-35.12%	-31.48%	-26.21%	-27.80%	-26.68%	-28.58%	-29.26%	-28.01%	-27.73%
1991	254,831	20,544	182,530	(162,396)	-63.72%	-44.54%	-44.92%	-40.79%	-35.33%	-35.79%	-34.01%	-34.88%	-34.88%	-33.01%
1992	451,363	6,116	208,587	(202,471)	-44.86%	-51.67%	-44.67%	-44.89%	-42.17%	-38.19%	-38.36%	-37.28%	-37.28%	-37.11%
1993	610,266	31,910	276,052	(244,142)	-40.01%	-42.07%	-46.26%	-42.96%	-43.24%	-41.49%	-38.72%	-37.65%	-37.95%	-37.95%
1994	705,761	21,928	314,158	(292,230)	-41.41%	-40.76%	-41.80%	-44.57%	-42.50%	-42.73%	-41.47%	-39.39%	-39.44%	-38.52%
1995	739,770	51,941	377,392	(325,451)	-43.99%	-42.73%	-41.92%	-42.45%	-44.41%	-42.86%	-43.01%	-42.02%	-40.35%	-40.36%
1996	255,077	78,334	376,198	(297,864)	-116.77%	-62.65%	-53.84%	-50.18%	-49.31%	-50.53%	-48.46%	-48.38%	-47.25%	-45.46%
1997	123,651	93,960	304,165	(210,205)	-169.96%	-134.14%	-74.52%	-61.71%	-56.27%	-54.48%	-55.23%	-52.70%	-52.52%	-51.28%
1998	1,213,825	72,118	327,413	(255,295)	-21.03%	-34.80%	-47.93%	-46.68%	-45.46%	-44.55%	-44.58%	-45.70%	-44.53%	-44.53%
1999	1,955,088	110,770	285,652	(174,882)	-8.94%	-13.57%	-19.45%	-26.45%	-29.47%	-31.16%	-32.12%	-33.07%	-34.31%	-34.11%
2000	870,978	96,624	271,789	(175,165)	-20.11%	-12.39%	-14.98%	-19.59%	-25.20%	-27.89%	-29.52%	-30.51%	-31.44%	-32.51%
2001	1,038,157	443	165,476	(165,033)	-15.90%	-17.82%	-13.33%	-15.17%	-18.85%	-23.43%	-25.88%	-27.47%	-28.49%	-29.42%
2002	210,674	(1,780)	158,565	(160,345)	-76.11%	-26.05%	-23.61%	-16.58%	-17.60%	-21.08%	-25.39%	-27.54%	-28.91%	-29.79%
2003	778,902	-	127,486	(127,486)	-16.37%	-28.09%	-22.33%	-21.67%	-16.54%	-17.44%	-20.49%	-24.30%	-26.32%	-27.67%
2004	-	-	2,855	(2,855)	NA	-16.73%	-29.37%	-22.47%	-21.76%	-16.60%	-17.49%	-20.53%	-24.34%	-26.36%
2005	88,767	-	18,592	(18,592)	-20.95%	-24.16%	-17.16%	-28.68%	-22.41%	-21.74%	-16.68%	-17.54%	-20.54%	-24.30%
2006	-	-	1,791	(1,791)	NA	-22.96%	-26.18%	-17.37%	-28.85%	-22.49%	-21.80%	-16.71%	-17.57%	-20.57%
2007	1,663,428	126,255	776,287	(650,032)	-39.08%	-39.19%	-38.26%	-38.42%	-31.64%	-35.05%	-29.79%	-27.98%	-22.35%	-22.14%
2008	757,228	-	371,772	(371,772)	-49.10%	-42.21%	-42.29%	-41.53%	-41.64%	-35.66%	-38.09%	-33.01%	-30.94%	-25.10%
2009	1,756,656	-	809,071	(809,071)	-46.06%	-46.97%	-43.83%	-43.87%	-43.39%	-43.46%	-39.28%	-40.76%	-36.65%	-34.64%
2010	7,637,094	2,209	812,372	(810,163)	-10.61%	-17.24%	-19.61%	-22.35%	-22.37%	-22.36%	-22.38%	-22.01%	-22.90%	-22.38%
2011	1,426,795	-	1,368,203	(1,368,203)	-95.89%	-24.03%	-27.61%	-29.01%	-30.26%	-30.29%	-30.23%	-30.25%	-29.48%	-30.17%
2012	7,931,702	-	521,755	(521,755)	-6.58%	-20.20%	-15.89%	-18.71%	-19.89%	-18.71%	-21.41%	-21.42%	-21.42%	-21.24%
2013	658,086	-	527,795	(527,795)	-80.20%	-12.22%	-24.14%	-18.28%	-20.80%	-21.86%	-23.17%	-23.18%	-23.17%	-23.18%
2014	283,813	-	695,038	(695,038)	-244.89%	-129.83%	-19.66%	-30.22%	-21.87%	-24.03%	-26.02%	-26.03%	-26.03%	-26.01%
2015	2,072,789	-	641,933	(641,933)	-30.97%	-56.73%	-61.86%	-21.80%	-30.35%	-22.81%	-24.69%	-25.51%	-26.44%	-26.45%
2016	13,090,836	-	405,413	(405,413)	-3.10%	-6.91%	-11.28%	-14.10%	-11.62%	-16.34%	-15.02%	-16.58%	-17.27%	-18.24%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Meters
Account 381
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	26,646	2,144	940	1,204	4.52%									
1951	37,990	4,059	2,821	1,238	3.26%	3.78%								
1952	63,040	7,423	2,639	4,784	7.59%	5.96%	5.66%							
1953	60,652	7,433	4,097	3,336	5.50%	5.56%	5.79%	5.61%						
1954	85,796	10,084	4,330	5,754	6.71%	6.21%	6.62%	6.11%						
1955	74,520	8,700	3,891	4,809	6.45%	6.59%	6.29%	6.58%	6.19%	6.06%				
1956	62,426	3,707	3,637	70	0.11%	3.56%	4.77%	4.93%	5.41%	5.20%	5.16%			
1957	36,346	3,616	3,140	476	1.31%	0.55%	3.09%	4.29%	4.52%	5.02%	4.86%	4.84%		
1958	37,469	3,238	2,461	777	2.07%	1.70%	0.97%	2.91%	4.01%	4.26%	4.76%	4.64%	4.63%	
1959	39,312	3,672	3,020	652	1.66%	1.86%	1.68%	1.13%	2.71%	3.73%	4.00%	4.50%	4.40%	4.41%
1960	42,518	12,226	1,941	10,285	24.19%	13.3%	9.82%	7.83%	5.62%	6.03%	5.96%	6.16%	5.96%	
1961	51,352	5,335	2,843	2,492	4.85%	13.61%	10.08%	8.32%	7.09%	5.69%	5.89%	5.84%	5.84%	6.04%
1962	81,735	9,611	3,146	6,465	7.91%	6.73%	10.96%	9.26%	8.19%	7.32%	6.04%	6.11%	6.21%	6.14%
1963	100,878	8,395	2,560	5,835	5.78%	6.74%	6.32%	9.07%	8.15%	7.50%	6.93%	5.98%	6.05%	6.14%
1964	66,968	10,296	3,100	7,196	10.75%	7.76%	7.81%	7.31%	9.40%	8.60%	8.02%	7.49%	6.60%	6.58%
1965	54,775	10,575	3,501	7,074	12.91%	11.72%	9.03%	8.73%	8.17%	9.98%	9.14%	8.58%	8.07%	7.20%
1966	60,906	6,822	3,066	3,756	6.17%	9.36%	9.87%	8.42%	8.30%	7.88%	9.39%	8.78%	8.31%	7.86%
1967	47,219	9,175	2,954	6,221	13.17%	9.23%	10.47%	10.55%	9.10%	8.86%	8.42%	9.74%	9.16%	8.70%
1968	38,275	3,315	3,244	71	0.19%	7.36%	6.86%	8.51%	9.07%	8.17%	8.12%	7.79%	9.07%	8.57%
1969	48,642	7,257	3,241	4,016	8.26%	4.70%	7.68%	7.21%	8.46%	8.94%	8.18%	8.14%	7.83%	9.00%
1970	23,708	3,401		(18,828)	-79.42%	-20.47%	-13.33%	-5.40%	-2.18%	0.84%	2.79%	3.48%	4.17%	4.23%
1971	68,330	16,142	70	16,072	23.52%	-2.99%	0.90%	0.74%	3.34%	3.94%	5.38%	6.26%	6.16%	6.40%
1972	105,572	64,409	939	63,470	60.14%	45.74%	30.72%	22.77%	21.41%	19.04%	18.29%	17.31%	15.42%	15.42%
1973	113,124	9,753	534	9,219	8.15%	33.24%	30.92%	22.51%	20.58%	18.61%	18.04%	16.61%	16.25%	15.66%
1974	88,323	19,378	989	18,389	20.82%	13.70%	29.67%	28.55%	22.13%	20.63%	19.02%	18.50%	17.23%	16.87%
1975	114,262	8,783	747	8,036	7.03%	13.04%	11.29%	23.53%	23.53%	18.77%	16.73%	17.86%	16.47%	15.59%
1976	114,583	10,423	9,361	1,062	0.92%	7.60%	11.28%	10.46%	20.24%	20.61%	16.84%	16.22%	15.36%	15.23%
1977	169,671	666	1,055	(389)	-0.23%	3.16%	4.27%	7.27%	7.44%	15.32%	16.04%	13.21%	12.92%	12.37%
1978	177,839	17,998	181	17,817	10.02%	10.28%	5.80%	6.04%	8.01%	14.25%	14.25%	14.25%	12.63%	12.42%
1979	174,838	41,213	4,965	36,248	20.73%	15.33%	10.28%	9.90%	9.46%	10.66%	10.36%	15.32%	15.82%	13.86%
1980	266,193	60,676		60,676	22.79%	21.98%	18.54%	14.50%	13.70%	12.95%	13.58%	16.82%	17.15%	16.13%
1981	316,320	41,757		41,757	13.20%	17.58%	18.31%	16.73%	14.13%	13.57%	13.01%	13.49%	13.10%	16.13%
1982	345,536	40,902	693	40,209	11.64%	12.38%	15.37%	16.22%	15.36%	13.54%	13.14%	12.73%	13.13%	12.83%
1983	264,175	4,128	14,608	(10,480)	-3.97%	4.88%	7.72%	11.09%	12.32%	12.05%	10.84%	10.67%	10.46%	10.91%
1984	338,570	1,831	3,181	(1,350)	-0.40%	-1.86%	2.89%	5.55%	8.55%	9.79%	9.82%	8.99%	8.94%	8.85%
1985	272,779	49	2,332	(2,283)	-0.84%	-0.59%	-1.61%	-1.61%	4.41%	7.13%	8.33%	8.47%	7.83%	7.00%
1986	286,699	1,386	740	646	0.23%	-0.29%	-0.33%	-1.16%	1.77%	3.76%	6.18%	7.30%	7.50%	7.00%
1987	358,589	6,879	220	6,659	1.86%	1.13%	0.55%	0.29%	-0.45%	1.79%	3.44%	5.55%	6.56%	6.78%
1988	383,673		461	(461)	-0.12%	0.84%	0.67%	0.35%	0.20%	-0.38%	1.46%	2.91%	4.78%	5.71%
1989	450,133	37	394	(347)	-0.08%	-0.10%	0.49%	0.44%	0.24%	0.14%	-0.32%	1.21%	2.46%	4.11%
1990	363,083	1,210	6,588	(5,378)	-1.48%	-0.70%	-0.52%	0.03%	0.06%	-0.06%	-0.10%	-0.48%	0.89%	2.04%
1991	440,704	2	1,950	(1,948)	-0.44%	-0.91%	-0.61%	-0.50%	-0.07%	-0.04%	-0.12%	-0.15%	-0.47%	0.72%
1992	588,449	259	1,448	(1,189)	-0.20%	-0.30%	-0.61%	-0.48%	-0.42%	-0.10%	-0.07%	-0.14%	-0.16%	-0.43%
1993	383,383	2,680	15,953	(13,273)	-3.46%	-1.49%	-1.16%	-1.23%	-0.99%	-0.87%	-0.54%	-0.47%	-0.50%	-0.49%
1994	719,429	600	411	189	0.03%	-0.19%	-0.84%	-0.76%	-0.87%	-0.75%	-0.67%	-0.43%	-0.38%	-0.41%
1995	585,626	101	(2,196)	2,297	0.41%	0.19%	-0.65%	-0.53%	-0.52%	-0.63%	-0.56%	-0.52%	-0.32%	-0.28%
1996	1,141,639	94,452		94,452	8.27%	5.66%	3.89%	2.98%	2.43%	2.10%	1.78%	1.61%	1.48%	1.50%
1997	675,696	60,670		60,670	6.93%	7.69%	6.09%	4.77%	3.91%	2.99%	2.67%	2.45%	2.28%	3.74%
1998	1,517,478	127,900		127,900	8.43%	7.88%	8.01%	6.96%	5.92%	5.23%	4.68%	4.32%	4.00%	3.74%
1999	1,844,190	53,435		53,435	2.90%	5.39%	6.26%	5.70%	5.09%	4.62%	4.25%	3.99%	3.76%	3.65%
2000	2,353,706	8,590		8,590	0.36%	1.48%	3.32%	3.80%	4.46%	4.19%	3.85%	3.56%	3.33%	3.17%
2001	104			0	0.00%	0.36%	1.48%	3.32%	3.80%	4.46%	4.19%	3.85%	3.56%	3.33%
2002				0	0.00%	0.00%	0.36%	1.48%	3.32%	3.80%	4.46%	4.19%	3.85%	3.56%
2003				0	0.00%	0.00%	0.00%	0.36%	1.48%	3.32%	3.80%	4.46%	4.19%	3.85%
2004				0	0.00%	0.00%	0.00%	0.36%	1.48%	3.32%	3.80%	4.46%	4.19%	3.85%
2005	1,723,375			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	2.55%	3.01%	3.65%
2006	10,653,105			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.37%	1.05%	1.32%
2007	1,201,950		260,415	(260,415)	-21.67%	-2.07%	-1.92%	-1.92%	-1.92%	-1.92%	-1.92%	-1.92%	-1.92%	-1.12%
2008	1,602,503			0	0.00%	-9.29%	-1.94%	-1.72%	-1.72%	-1.72%	-1.72%	-1.72%	-1.44%	-1.02%
2009	1,182,564			0	0.00%	0.00%	-6.53%	-1.78%	-1.59%	-1.59%	-1.59%	-1.59%	-1.35%	-1.02%
2010	1,622,257		352,882	(352,882)	-21.75%	-12.58%	-8.01%	-10.93%	-3.77%	-3.41%	-3.41%	-3.41%	-3.41%	-3.41%
2011	1,963,880			0	0.00%	-9.84%	-7.40%	-9.84%	-8.10%	-3.36%	-3.07%	-3.07%	-3.07%	-3.07%
2012				0	0.00%	0.00%	-9.84%	-7.40%	-5.54%	-8.10%	-3.36%	-3.07%	-3.07%	-3.07%
2013	2,160,792	879	245,637	(244,758)	-11.33%	-11.33%	-5.93%	-8.62%	-7.00%	-7.00%	-7.00%	-4.21%	-3.88%	-3.88%
2014	2,472,223	17,003	98,719		-3.31%	-7.05%	-7.05%	-8.27%	-7.23%	-6.17%	-6.17%	-4.11%	-3.82%	-3.82%
2015	2,916,824	34,053	133,579	(99,526)	-3.41%	-3.36%	-5.64%	-5.64%	-4.48%	-6.99%	-6.32%	-5.59%	-6.87%	-4.03%
2016	2,520,819	12,018		12,018	0.48%	-1.61%	-2.14%	-4.11%	-4.11%	-3.44%	-5.62%	-5.17%	-4.66%	-5.82%

* Pro forma Ret

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution Meters - Telemetering
Account 381
2009-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2009	601,146	-	-	0	0.00%									
2010		-	-	0	NA	0.00%								
2011		-	-	0	NA	NA	0.00%							
2012		-	-	0	NA	NA	NA	0.00%						
2013		-	-	0	NA	NA	NA	NA	0.00%					
2014		-	-	0	NA	NA	NA	NA	NA	0.00%				
2015		-	-	0	NA	NA	NA	NA	NA	NA	0.00%			
2016		-	-	0	NA	NA	NA	NA	NA	NA	NA	0.00%		

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
Distribution House Regulators
Account 383
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	1,070	145	53	92	8.60%									
1951	301	98	60	38	12.62%	9.48%								
1952	299	74	75	(1)	-0.33%	6.17%	7.72%							
1953	558	61	95	(34)	-6.09%	-4.08%	0.26%	4.26%						
1954	2,121	182	180	2	0.09%	-1.19%	-1.11%	0.15%	2.23%					
1955	6,116	1,638	169	1,469	24.02%	17.86%	16.34%	15.79%	15.69%	14.96%				
1956	13,364	61	234	(173)	-1.29%	6.65%	6.01%	5.70%	5.62%	5.72%	5.85%			
1957	843	60	201	(141)	-16.73%	-2.21%	5.68%	5.16%	4.88%	4.82%	4.91%	5.07%		
1958	2,713	80	544	(464)	-17.10%	-17.01%	-4.60%	3.00%	2.75%	2.56%	2.53%	2.64%	2.88%	
1959	2,036	516	393	123	6.04%	-7.18%	-8.62%	-3.46%	3.25%	3.00%	2.82%	2.78%	2.89%	3.10%
1960	11,596	2,540	507	2,033	17.53%	15.82%	10.35%	9.02%	4.51%	7.76%	7.34%	7.15%	7.10%	7.14%
1961	9,620	1,085	1,341	(256)	-2.66%	8.38%	8.17%	5.53%	4.83%	2.79%	5.60%	5.36%	5.23%	5.19%
1962	6,013	2,076	1,119	957	15.92%	4.48%	10.04%	9.76%	7.48%	6.86%	4.50%	6.78%	6.52%	6.40%
1963	9,762	4,111	1,100	3,011	30.84%	25.15%	14.62%	15.53%	15.04%	12.36%	12.95%	10.27%	10.57%	12.20%
1964	10,151	2,557	786	1,771	17.45%	24.01%	22.14%	15.43%	15.94%	13.83%	13.34%	11.67%	10.38%	11.54%
1965	2,188	716	643	73	3.34%	14.94%	21.97%	20.67%	14.72%	15.38%	15.01%	13.40%	12.94%	10.15%
1966	1,733	226	1,733	(1,507)	-84.05%	-36.02%	2.38%	14.01%	14.39%	10.24%	11.90%	11.67%	10.23%	9.87%
1967	4,161	866	1,905	(1,039)	-24.97%	-42.76%	-30.37%	-3.84%	8.23%	9.59%	6.89%	9.12%	9.01%	7.83%
1968	13,826	1,310	1,224	86	0.62%	-5.30%	-12.44%	-10.87%	-1.92%	5.72%	7.00%	5.38%	7.42%	7.38%
1969	16,243	4,883	1,243	3,640	22.41%	12.39%	7.85%	3.28%	3.28%	6.25%	10.38%	10.90%	9.13%	10.27%
1970	4,116	513	1,858	(1,345)	-32.68%	11.27%	6.97%	3.50%	-0.41%	-0.22%	3.20%	7.54%	6.27%	6.92%
1971	4,454	943	2,728	(1,785)	-40.08%	-36.52%	2.06%	1.54%	-1.04%	-4.37%	-0.01%	-0.19%	4.36%	5.31%
1972	18,911	2,242	1,452	790	4.15%	-4.55%	-2.98%	2.98%	0.58%	-1.83%	-1.68%	0.90%	4.32%	4.32%
1973	812	635	2,638	(2,003)	-246.67%	-6.19%	-12.46%	-15.42%	-1.58%	-1.06%	-2.65%	-4.65%	-1.72%	-1.72%
1974	27	23	2,383	(2,360)	-8740.74%	-520.02%	-18.20%	-22.25%	-23.77%	-6.89%	-5.11%	-6.43%	-8.60%	-8.21%
1975	11,025	33	4,469	(4,436)	-40.24%	-61.49%	-74.17%	-26.13%	-27.90%	-13.52%	-10.70%	-23.40%	-11.51%	-13.23%
1976	4,020	1	1,563	(1,562)	-38.86%	-39.87%	-55.45%	-65.23%	-27.60%	-29.02%	-15.23%	-12.24%	-12.24%	-12.93%
1977	6,656	3,658	1,943	1,715	25.77%	1.43%	-19.74%	-38.36%	-19.01%	-21.06%	-22.02%	-11.11%	-9.08%	-9.08%
1978	224	106	2,460	(2,354)	-1050.89%	-9.29%	-20.19%	-30.19%	-48.27%	-48.27%	-25.07%	-26.61%	-14.62%	-14.62%
1979	626	284	1,941	(1,657)	-264.70%	-471.88%	-30.59%	-33.47%	-36.78%	-47.19%	-54.11%	-28.13%	-29.27%	-29.55%
1980	920	4,775	4,775	(4,775)	-519.02%	-416.04%	-496.38%	-69.36%	-55.68%	-71.71%	-65.66%	-38.61%	-38.61%	-38.61%
1981	10,487	1,138	11,295	(10,157)	-96.85%	-130.90%	-137.86%	-154.55%	-91.09%	-81.93%	-68.40%	-79.29%	-50.01%	-50.01%
1982	-	700	6,367	(5,667)	NA	-150.89%	-184.58%	-184.96%	-200.78%	-121.05%	-106.65%	-85.08%	-91.96%	-95.57%
1983	1	216	3,941	(3,725)	-372500.00%	-939200.00%	-186.39%	-215.90%	-231.16%	-140.74%	-122.85%	-96.05%	-102.92%	-102.92%
1984	(1)	31	5,927	(5,896)	589600.00%	NA	NA	-242.63%	-284.93%	-284.91%	-279.28%	-171.92%	-148.60%	-113.42%
1985	1	125	3,272	(3,147)	-314700.00%	NA	-1276800.00%	-1843500.00%	-272.62%	-292.49%	-291.04%	-304.93%	-188.55%	-162.31%
1986	-	287	8,247	(7,960)	NA	-1110700.00%	NA	-2072800.00%	-2639500.00%	-348.51%	-362.26%	-357.19%	-368.86%	-230.64%
1987	-	725	5,478	(4,753)	NA	NA	-1586000.00%	NA	-2548100.00%	-3114800.00%	-393.83%	-403.93%	-396.68%	-408.64%
1988	1	269	9,801	(9,532)	-953200.00%	-1428500.00%	-224500.00%	-1269600.00%	-3128800.00%	-1750650.00%	-2034000.00%	-484.67%	-487.44%	-475.85%
1989	-	166	166	(166)	NA	-969800.00%	-1445100.00%	-224100.00%	-1277900.00%	-3145400.00%	-1758950.00%	-2042300.00%	-486.25%	-488.89%
1990	-	442	14,537	(14,095)	-1409500.00%	-1426100.00%	-1189650.00%	-1427300.00%	-1829300.00%	-1321766.67%	-2277450.00%	-1642466.67%	-1831366.67%	-62.57%
1991	-	1	6,816	(6,815)	NA	-2091000.00%	-2107600.00%	-1530400.00%	-1768050.00%	-2166050.00%	-1548933.33%	-2618200.00%	-1869633.33%	-2058533.33%
1992	-	193	7,188	(6,995)	NA	NA	-2790500.00%	-2807100.00%	-1880150.00%	-2117800.00%	-2515800.00%	-1782100.00%	-2967950.00%	-2102800.00%
1993	185,044	-	-	0	0.00%	-3.78%	-7.46%	-15.08%	-15.17%	-20.32%	-22.89%	-27.19%	-28.89%	-32.08%
1994	133,048	-	-	0	0.00%	0.00%	-2.20%	-4.34%	-8.77%	-11.82%	-13.32%	-13.32%	-15.82%	-16.81%
1995	124,714	-	-	0	0.00%	0.00%	0.00%	-1.58%	-3.12%	-6.30%	-6.34%	-8.49%	-8.57%	-11.36%
1996	194,036	-	-	0	0.00%	0.00%	0.00%	-0.93%	-1.10%	-2.17%	-4.38%	-4.41%	-5.90%	-6.65%
1997	243,744	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	-0.79%	-1.57%	-3.17%	-4.27%	-4.27%
1998	560,791	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.49%	-0.96%	-1.94%	-1.95%
1999	-	(12,615)	-	(12,615)	NA	-2.25%	-1.57%	-1.26%	-1.12%	-1.00%	-0.88%	-1.36%	-1.83%	-2.81%
2000	788,842	-	-	0	0.00%	-1.60%	-0.93%	-0.79%	-0.71%	-0.66%	-0.62%	-0.57%	-0.88%	-1.18%
2001	-	-	-	0	NA	0.00%	-1.60%	-0.93%	-0.79%	-0.66%	-0.62%	-0.57%	-0.88%	-1.18%
2002	-	-	-	0	NA	0.00%	-1.60%	-0.93%	-0.79%	-0.66%	-0.62%	-0.57%	-0.88%	-1.18%
2003	2,330	-	-	0	0.00%	0.00%	0.00%	0.00%	-1.59%	-0.93%	-0.79%	-0.70%	-0.66%	-0.62%
2004	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	-0.93%	-0.79%	-0.70%	-0.66%	-0.62%
2005	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	-1.59%	-0.93%	-0.79%	-0.66%	-0.62%
2006	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	-1.59%	-0.93%	-0.79%	-0.66%
2007	603,813	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2008	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2009	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	69	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	12	-	2,849	(2,849)	-23965.10%	-3511.34%	-3511.34%	-3511.34%	-4.7%	-0.47%	-0.47%	-0.47%	-0.47%	-0.47%
2012	-	-	-	0	NA	-23965.10%	-3511.34%	-3511.34%	-3511.34%	-4.7%	-0.47%	-0.47%	-0.47%	-0.47%
2013	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014	-	4,095	(4,095)	NA	NA	NA	NA	-58402.78%	-8557.10%	-8557.10%	-8557.10%	-8557.10%	-1.15%	-1.15%
2015	29	594	(594)	-2048.24%	-16157.96%	-16157.96%	-16157.96%	-16157.96%	-18427.01%	-6842.60%	-6842.60%	-6842.60%	-1.25%	-1.25%
2016	-	-	0	-2048.24%	-16157.96%	-16157.96%	-16157.96%	-16157.96%	-18427.01%	-6842.60%	-6842.60%	-6842.60%	-1.25%	-1.25%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
General Structures & Improvements
Account 390
1950-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1950	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1951	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1952	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1953	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1954	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1955	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1956	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1957	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1958	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1959	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1960	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1961	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1962	-	-	18	(18)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1963	-	-	57	(57)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1964	-	710	64	646	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1965	-	10,414	-	10,414	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1966	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1967	4,173	-	-	0	0.00%	0.00%	249.56%	265.04%	263.67%	263.24%	263.24%	263.24%	263.24%	263.24%
1968	-	-	-	0	0.00%	0.00%	249.56%	265.04%	263.67%	263.24%	263.24%	263.24%	263.24%	263.24%
1969	-	-	-	0	NA	NA	0.00%	0.00%	249.56%	265.04%	263.67%	263.24%	263.24%	263.24%
1970	206	30	7	23	11.17%	11.17%	0.53%	0.53%	238.34%	253.09%	251.79%	251.38%	251.38%	NA
1971	-	-	-	0	NA	11.17%	11.17%	0.53%	0.53%	238.34%	253.09%	251.79%	251.38%	NA
1972	-	-	-	0	NA	NA	11.17%	11.17%	0.53%	0.53%	238.34%	253.09%	251.79%	NA
1973	-	-	-	0	NA	NA	NA	11.17%	11.17%	0.53%	0.53%	238.34%	253.09%	NA
1974	-	-	-	0	NA	NA	NA	NA	11.17%	11.17%	0.53%	0.53%	238.34%	NA
1975	-	-	-	0	NA	NA	NA	NA	11.17%	11.17%	0.53%	0.53%	238.34%	NA
1976	-	-	-	0	NA	NA	NA	NA	NA	11.17%	11.17%	11.17%	11.17%	0.53%
1977	-	-	-	0	NA	NA	NA	NA	NA	11.17%	11.17%	11.17%	11.17%	0.53%
1978	6,719	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%
1979	-	17	86,083	(86,066)	NA	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1242.50%
1980	-	-	-	0	NA	NA	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%
1981	-	-	-	0	NA	NA	NA	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%
1982	-	-	-	0	NA	NA	NA	NA	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%
1983	-	-	-	0	NA	NA	NA	NA	NA	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%
1984	-	-	-	0	NA	NA	NA	NA	NA	-1280.93%	-1280.93%	-1280.93%	-1280.93%	-1280.93%
1985	-	-	-	0	NA	NA	NA	NA	NA	NA	-1280.93%	-1280.93%	-1280.93%	-1280.93%
1986	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	-1280.93%	-1280.93%	-1280.93%
1987	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	-1280.93%	-1280.93%
1988	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1989	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1990	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1991	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1992	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1993	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1994	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1995	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1996	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1997	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1998	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1999	5,000	(12,615)	-	(12,615)	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%
2000	-	-	-	0	NA	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%
2001	-	-	-	0	NA	NA	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%
2002	-	-	-	0	NA	NA	NA	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%
2003	2,330	-	-	0	0.00%	0.00%	0.00%	0.00%	-172.11%	-172.11%	-172.11%	-172.11%	-172.11%	-172.11%
2004	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	-172.11%	-172.11%	-172.11%	-172.11%	-172.11%
2005	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	-172.11%	-172.11%	-172.11%	-172.11%
2006	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	-172.11%	-172.11%	-172.11%
2007	0	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-172.11%	-172.11%	-172.11%
2008	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-172.11%
2009	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	32,183	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	3,617	-	1,517	(1,517)	-41.92%	-41.92%	-41.92%	-4.24%	-4.24%	-4.24%	-4.24%	-4.24%	-4.24%	-4.24%
2016	345,469	-	47,119	(47,119)	-13.64%	-13.93%	-13.93%	-13.93%	-12.76%	-12.76%	-12.76%	-12.76%	-12.76%	-12.76%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

**Xcel Energy Gas Plant
General Office Furniture & Equipment
Account 391
2000-2016**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	-			0	NA	NA	NA	NA						
2004	-			0	NA	NA	NA	NA	NA					
2005	-			0	NA	NA	NA	NA	NA	NA				
2006	314			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	1,354			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	-			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	107,074			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	2,662			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	-			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	-			0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**Xcel Energy Gas Plant
Network Equipment
Account 391
2000-2016**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	211,126			0	0.00%	0.00%	0.00%							
2003	891,533			0	0.00%	0.00%	0.00%	0.00%						
2004	1,195,553			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	20,385			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	1,934			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	28,745			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	-			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-			0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	-			0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	14,837			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	22,729			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**Xcel Energy Gas Plant
General Transportation Equipment - Automobiles
Account 392
2000-2016**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	-			0	NA	NA	NA	NA						
2004	-			0	NA	NA	NA	NA	NA					
2005	-			0	NA	NA	NA	NA	NA	NA				
2006	-			0	NA	NA	NA	NA	NA	NA	NA			
2007	-			0	NA	NA	NA	NA	NA	NA	NA	NA		
2008	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2009	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2010	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2011	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
General Transportation Equipment - Light Trucks
Account 392
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	-			0	NA									
2003	-			0	NA									
2004	95214.23			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	11236.34			0	0.00%	0.00%	0.00%	0.00%		0.00%				
2006	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2011	-	-	(5,720)	5,720	NA	NA	NA	NA	NA	NA	50.91%	5.37%	5.37%	5.37%
2012	-			0	NA	NA	NA	NA	NA	NA	NA	50.91%	5.37%	5.37%
2013	-			0	NA	NA	NA	NA	NA	NA	NA	NA	50.91%	5.37%
2014	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	50.91%
2015	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	239,316	18,180	-	18,180	7.60%	7.60%	7.60%	7.60%	7.60%	9.99%	9.99%	9.99%	9.99%	9.99%

Xcel Energy Gas Plant
General Transportation Equipment - Trailers
Account 392
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	-			0	NA									
2003	-			0	NA									
2004	192,824			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	-			0	NA	0.00%	0.00%	0.00%		0.00%				
2006	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2012	-			0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%
2013	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00%
2014	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	14,256		-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Xcel Energy Gas Plant
General Transportation Equip - Heavy Trucks
Account 392
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	-			0	NA									
2003	-			0	NA									
2004	1,102,569			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2012	-			0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2013	-			0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2014	-			0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2015	-			0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2016	-	44,866	-	44,866	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
General Stores Equipment
Account 393
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	-			0	NA		NA							
2003	-			0	NA		NA	NA						
2004	-			0	NA		NA	NA	NA					
2005	-			0	NA		NA	NA	NA	NA				
2006	-			0	NA		NA	NA	NA	NA	NA			
2007	-			0	NA		NA	NA	NA	NA	NA	NA		
2008	-			0	NA		NA							
2009	-			0	NA		NA							
2010	-	-	-	0	NA		NA							
2011	-	-	-	0	NA		NA							
2012	-	-	-	0	NA		NA							
2013	-	-	-	0	NA		NA							
2014	-	-	-	0	NA		NA							
2015	-	-	-	0	NA		NA							
2016	-	-	-	0	NA		NA							

Xcel Energy Gas Plant
General Tools, Shop & Garage Equipment
Account 394
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	59,775			0	0.00%	0.00%	0.00%							
2003	149,102			0	0.00%	0.00%	0.00%	0.00%						
2004	652,196			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	395,221			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	316,359			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	525,912			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	1,270,951			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	413,970	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	775,000	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	302,442	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	-	-	-	0	NA		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	677,271	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	204,565	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Xcel Energy Gas Plant
General Laboratory Equipment
Account 395
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	-			0	NA		NA							
2003	-			0	NA		NA	NA						
2004	-			0	NA		NA	NA	NA					
2005	11,898			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	310			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	33,318			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	7,380			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	2,517	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-	-	-	0	NA		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	-	-	-	0	NA		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	-	-	-	0	NA		NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	-	-	-	0	NA		NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	-	-	-	0	NA		NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
General Power Operated Equipment
Account 396
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA								
2003	-			0	NA	NA	NA	NA						
2004	-			0	NA	NA	NA	NA	NA					
2005	-			0	NA	NA	NA	NA	NA	NA				
2006	-			0	NA	NA	NA	NA	NA	NA	NA			
2007	66,375			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2009	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	70,455			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	671,655	226,474		226,474	33.72%	33.72%	33.72%	33.72%	33.72%	30.52%	30.52%	30.52%	30.52%	28.01%

Xcel Energy Gas Plant
General Communication Equipment
Account 397
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	8,730			0	0.00%	0.00%	0.00%	0.00%						
2004	1,846,637			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	87,979			0	0.00%	0.00%	0.00%	0.00%		0.00%				
2006	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	125,517			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2008	NA			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2009	179,437			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	11,640			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	17,372		21,350	(21,350)	-183.42%	-183.42%	-11.17%	-11.17%	-6.74%	-6.74%	-5.28%	-0.95%	-0.94%	-0.94%
2013	10,249		38,436	(38,436)	-221.25%	-206.07%	-206.07%	-28.68%	-28.68%	-17.90%	-17.90%	-14.17%	-2.64%	-2.63%
2014	171,106			0	0.00%	0.00%	-152.28%	-152.28%	-27.34%	-27.34%	-17.37%	-17.37%	-13.83%	-2.62%
2015	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Xcel Energy Gas Plant
General Communication Equipment - AES
Account 397
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	-			0	NA	NA	NA	NA						
2004	3,294			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	NA			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	26,179			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	45,532			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2009	5,338			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	2,147		71	(71)	-3.30%	-3.30%	-0.95%	-0.95%	-0.13%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
2012	-			0	NA	-3.30%	-3.30%	-3.30%	-0.95%	-0.95%	-0.13%	-0.09%	-0.09%	-0.09%
2013	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	2,365,462			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	1,331,967			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Gas Plant
General Miscellaneous Equipment
Account 398
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	33,743			0	0.00%	0.00%	0.00%							
2003	-			0	NA	0.00%		0.00%						
2004	-			0	NA	0.00%		0.00%	0.00%					
2005	10,161			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	500			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	5,493			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-			0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	20,200			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	32,504		-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	-		-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Common Plant General Structures & Improvements Account 390 2000-2016														
Transaction Year	Transactional History Retirements	Removal Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000			11,128	(11,128)	NA									
2001	11,177		2,928	(2,928)	-26.20%	-125.76%								
2002	84,542			0	0.00%	-3.06%	-14.68%							
2003				0	0.00%	-3.06%	-14.68%							
2004				0	NA	NA	0.00%	-3.06%	-14.68%					
2005	115,441		30,562	(30,562)	NA	-26.47%	-26.47%	-15.28%	-15.86%	-21.13%				
2006	333,652		391,986	(391,986)	NA	-94.09%	-94.09%	-94.09%	-79.18%	-78.10%	-80.14%			
2007	2,085,723		1,689,125	(1,689,125)	-80.99%	-86.02%	-83.31%	-83.31%	-83.31%	-80.62%	-80.39%			
2008	1,493,463		1,988,153	(1,988,153)	-133.12%	-102.74%	-104.00%	-101.78%	-101.78%	-101.78%	-99.68%	-80.81%		
2009	34,948			0	0.00%	-130.08%	-101.75%	-103.08%	-100.90%	-100.90%	-100.90%	-99.48%	-99.75%	
2010				0	NA	0.00%	-130.08%	-101.75%	-103.08%	-100.90%	-100.90%	-99.48%	-99.75%	-98.92%
2011		(10,312)	1,041,313	(1,051,625)	NA	NA	-3009.11%	-198.88%	-130.84%	-129.72%	-126.78%	-100.90%	-98.84%	-98.65%
2012	3,697,183	2,874	2,498,298	(2,495,424)	NA	-95.94%	-95.94%	-95.04%	-105.92%	-98.81%	-99.63%	-98.54%	-98.54%	-124.20%
2013	10,192,810		724,240	(724,240)	NA	-23.18%	-30.75%	-30.75%	-30.67%	-40.60%	-45.41%	-46.76%	-46.63%	-46.63%
2014	2,569,934	1,006	610,379	(609,373)	NA	-10.45%	-23.26%	-29.65%	-29.65%	-29.59%	-38.18%	-42.63%	-43.86%	-43.76%
2015	1,033,009	(1,667)		(1,667)	NA	-16.96%	-9.68%	-21.90%	-27.91%	-27.91%	-27.85%	-36.12%	-40.55%	-41.75%
2016	828,431	932	463,032	(462,100)	NA	-24.91%	-24.22%	-12.29%	-23.43%	-29.17%	-29.17%	-29.11%	-36.94%	-41.13%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

**Xcel Energy Common Plant
General Office Furniture & Equipment
Account 391
2000-2016**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000				0	NA									
2001				0	NA	NA								
2002	11,807			0	0.00%	0.00%	0.00%							
2003	784,169			0	0.00%	0.00%	0.00%	0.00%						
2004	685,962	7,700		7,700	1.12%	0.52%	0.52%	0.52%	0.52%					
2005		12,781		12,781	NA	2.99%	1.39%	1.38%	1.38%	1.38%				
2006		2,150	1,797	353	NA	NA	3.04%	1.42%	1.41%	1.41%	1.41%			
2007	1,086,869	180	10,001	(9,821)	-0.90%	-0.87%	0.30%	0.62%	0.43%	0.43%	0.43%	0.43%		
2008	989,344	(351,919)		(351,919)	-35.57%	-17.42%	-17.41%	-16.79%	-12.34%	-9.61%	-9.58%	-9.58%	-9.58%	
2009	59,885		8,869	(8,869)	-14.81%	-34.39%	-17.35%	-17.33%	-16.73%	-12.39%	-9.70%	-9.67%	-9.67%	-9.67%
2010				0	NA	-14.81%	-34.39%	-17.35%	-17.33%	-16.73%	-12.39%	-9.70%	-9.67%	-9.67%
2011	859,438		48,000	(48,000)	-5.59%	-5.59%	-6.19%	-21.42%	-13.97%	-13.96%	-13.54%	-10.80%	-8.91%	-8.89%
2012	1,179,782			0	NA	-2.35%	-2.35%	-2.71%	-13.24%	-10.03%	-10.02%	-9.71%	-8.18%	-7.05%
2013	4,781,782		17,008	(17,008)	NA	-0.29%	-0.95%	-0.95%	-1.07%	-5.41%	-4.86%	-4.86%	-4.72%	-4.30%
2014	5,902,551	3,247	6,100	(2,853)	NA	-0.19%	-0.17%	-0.53%	-0.53%	-0.60%	-3.11%	-2.95%	-2.95%	-2.86%
2015		5,560		5,560	NA	0.05%	-0.13%	-0.12%	-0.49%	-0.49%	-0.56%	-3.07%	-2.91%	-2.91%
2016				0	NA	NA	0.05%	-0.13%	-0.12%	-0.49%	-0.49%	-0.56%	-3.07%	-2.91%

**Xcel Energy Common
General Network Equipment
Account 391
2000-2016**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000				0	NA									
2001				0	NA	NA								
2002	852,835			0	0.00%	0.00%	0.00%							
2003	32,731,604			0	0.00%	0.00%	0.00%	0.00%						
2004	35,907,145			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	3,379,968			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	726,936		335	(335)	NA	-0.01%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	5,880,457			0	0.00%	-0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	10,701,667			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	(787,840)	327,097	478,143	(151,046)	19.17%	-1.52%	-0.96%	-0.92%	-0.76%	-0.27%	-0.17%	-0.17%	-0.17%	-0.17%
2010				0	NA	19.17%	-1.52%	-0.96%	-0.92%	-0.76%	-0.27%	-0.17%	-0.17%	-0.17%
2011	19,747,779	33,319	17,090	16,229	0.08%	0.08%	-0.71%	-0.45%	-0.38%	-0.37%	-0.34%	-0.18%	-0.12%	-0.12%
2012	3,602,211	38,588	799	37,789	NA	0.23%	0.23%	-0.43%	-0.29%	-0.25%	-0.24%	-0.23%	-0.12%	-0.09%
2013	21,150,757	10,776	314	10,462	NA	0.19%	0.14%	0.14%	-0.20%	-0.16%	-0.14%	-0.14%	-0.13%	-0.09%
2014	10,839,036	25,567	(4,637)	30,204	NA	0.13%	0.22%	0.17%	0.17%	-0.10%	-0.09%	-0.08%	-0.08%	-0.08%
2015	9,137,814	5,560		5,560	NA	0.18%	0.11%	0.19%	0.16%	0.16%	-0.08%	-0.07%	-0.06%	-0.06%
2016	9,493,912			0	NA	0.03%	0.12%	0.09%	0.15%	0.14%	0.14%	-0.07%	-0.06%	-0.06%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Common Plant
General Transportation Equipment - Automobiles
Account 392
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000				0	NA									
2001				0	NA	NA								
2002				0	NA	NA	NA							
2003				0	NA	NA	NA	NA						
2004		75,586		75,586	NA	NA	NA	NA	NA					
2005				0	NA	NA	NA	NA	NA	NA				
2006				0	NA	NA	NA	NA	NA	NA	NA			
2007				0	NA	NA	NA	NA	NA	NA	NA	NA		
2008				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2009				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2010				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2011				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	165,915			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016		52,553		52,553	NA	31.67%	31.67%	31.67%	31.67%	31.67%	31.67%	31.67%	31.67%	31.67%

Xcel Energy Common Plant
General Transportation Equipment - Light Trucks
Account 392
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000				0	NA									
2001				0	NA	NA								
2002				0	NA	NA	NA							
2003				0	NA	NA	NA	NA						
2004	108,012	2,441		2,441	2.26%	2.26%	2.26%	2.26%	2.26%					
2005		43,830		43,830	NA	42.84%	42.84%	42.84%	42.84%	42.84%				
2006		5,087	91	4,996	NA	NA	47.46%	47.46%	47.46%	47.46%	47.46%			
2007		3,737		3,737	NA	NA	50.92%	50.92%	50.92%	50.92%	50.92%	50.92%		
2008			4,275	(4,275)	NA	NA	NA	NA	46.97%	46.97%	46.97%	46.97%	46.97%	
2009				0	NA	NA	NA	NA	NA	46.97%	46.97%	46.97%	46.97%	46.97%
2010				0	NA	NA	NA	NA	NA	NA	46.97%	46.97%	46.97%	46.97%
2011				0	NA	NA	NA	NA	NA	NA	NA	46.97%	46.97%	46.97%
2012				0	NA	NA	NA	NA	NA	NA	NA	NA	46.97%	46.97%
2013				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	46.97%
2014				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	254,091	13,222	(12,241)	25,463	NA	10.02%	10.02%	10.02%	10.02%	10.02%	10.02%	8.34%	9.81%	11.78%
2016	2,021,256	89,804	(420)	90,224	NA	5.08%	5.08%	5.08%	5.08%	5.08%	5.08%	5.08%	4.90%	5.06%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Common Plant
General Transportation Equipment - Trailers
Account 392
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2001	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2002	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2003	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2004	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2005	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2006	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2007	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2008	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2009	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2010	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2011	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013	-	-	632	(632)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	116,343	-	-	0	NA	0.00%	-0.54%	-0.54%	-0.54%	-0.54%	-0.54%	-0.54%	-0.54%	-0.54%
2016	35,980	3,431	-	3,431	NA	2.25%	2.25%	1.84%	1.84%	1.84%	1.84%	1.84%	1.84%	1.84%

Xcel Energy Common Plant
General Transportation Equipment - Heavy Trucks
Account 392
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2001	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2002	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2003	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2004	35,125	50,391	-	50,391	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%
2005	-	-	-	0	NA	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%
2006	-	-	-	0	NA	NA	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%
2007	-	-	-	0	NA	NA	NA	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%
2008	-	-	-	0	NA	NA	NA	NA	143.46%	143.46%	143.46%	143.46%	143.46%	143.46%
2009	-	-	-	0	NA	NA	NA	NA	NA	143.46%	143.46%	143.46%	143.46%	143.46%
2010	-	-	-	0	NA	NA	NA	NA	NA	NA	143.46%	143.46%	143.46%	143.46%
2011	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	143.46%	143.46%	143.46%
2012	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	143.46%	143.46%
2013	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	143.46%
2014	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	-	21,032	(1,056)	22,088	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	-	20,136	-	20,136	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

**Xcel Energy Common Plant
General Stores Equipment
Account 393
2000-2016**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2001	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2002	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2003	125,531	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2004	51,469	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2005	69,759	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2006	165,198	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2007	113,152	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2008	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2009	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	351,877	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	43,860	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	9,329	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	12,021	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**Xcel Energy Common Plant
General Tools, Shop & Garage Equipment
Account 394
2000-2016**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2001	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2002	271,426	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2003	126,619	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2004	236,890	5,379	-	5,379	2.27%	1.48%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%	0.85%
2005	568,743	-	-	0	NA	0.67%	0.58%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%
2006	139,917	12,259	2,642	9,617	NA	1.36%	1.59%	1.40%	1.12%	1.12%	1.12%	1.12%	1.12%	1.12%
2007	368,342	-	-	0	0.00%	1.89%	0.89%	1.14%	1.04%	0.88%	0.88%	0.88%	0.88%	0.88%
2008	98,515	-	-	0	0.00%	0.00%	1.58%	0.82%	1.06%	0.97%	0.83%	0.83%	0.83%	0.83%
2009	291,266	-	-	0	0.00%	0.00%	0.00%	1.07%	0.66%	0.88%	0.82%	0.71%	0.71%	0.71%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	1.07%	0.66%	0.88%	0.82%	0.71%	0.71%
2011	170,079	-	7,103	(7,103)	-4.18%	-4.18%	-1.54%	-1.27%	-0.77%	0.24%	0.15%	0.42%	0.39%	0.35%
2012	66,031	-	-	0	NA	-3.01%	-3.01%	-1.35%	-1.13%	-0.71%	0.22%	0.15%	0.41%	0.38%
2013	334,636	-	20,310	(20,310)	NA	-5.07%	NA	-4.80%	-4.80%	-3.18%	-2.85%	-2.06%	-1.21%	-0.87%
2014	-	-	-	0	NA	-5.07%	NA	-4.80%	-4.80%	-3.18%	-2.85%	-2.06%	-1.21%	-0.87%
2015	145,898	-	-	0	NA	0.00%	-4.23%	-3.72%	-3.83%	-3.83%	-2.72%	-2.48%	-1.86%	-1.10%
2016	3,890	-	-	0	NA	0.00%	0.00%	-4.19%	-3.69%	-3.80%	-3.80%	-2.71%	-2.47%	-1.85%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

**Xcel Energy Common
General Laboratory Equipment
Account 395
2000-2016**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2001	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2002	26,373	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2003	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2004	9,610	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2005	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2006	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2007	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2008	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2009	-	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%
2012	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%
2013	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00%
2014	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	36,686	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**Xcel Energy Common Plant
General Power Operated Equipment
Account 396
2000-2016**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2001	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2002	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2003	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2004	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2005	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2006	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2007	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2008	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2009	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2010	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2011	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	4,968	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

**Xcel Energy Common Plant
General Communication Equipment
Account 397
2000-2016**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000				0	NA									
2001				0	NA	NA								
2002	2,147,381			0	0.00%	0.00%	0.00%							
2003				0	#VALUE!	0.00%	0.00%	0.00%						
2004	5,675,203			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	7,019,641			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	734,267			0	NA	0.00%	0.00%	0.00%	0.00%		0.00%			
2007	189,472			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2008	127,474			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2009	1,147,802			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010				0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	1,105,612			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	109,489			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	44,115		150	(150)	NA	-0.10%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	0.00%	0.00%	0.00%
2014	545,824			0	NA	-0.03%	-0.02%	-0.01%	-0.01%	-0.01%	0.00%	0.00%	0.00%	0.00%
2015	59,122			0	NA	0.00%	-0.02%	-0.02%	-0.01%	-0.01%	0.00%	0.00%	0.00%	0.00%
2016	24,140	12,270		12,270	NA	14.74%	1.95%	1.80%	1.55%	0.64%	0.64%	0.40%	0.38%	0.36%

**Xcel Energy Common Plant
General Communication Equipment - AES
Account 397
2000-2016**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	3,669,806			0	0.00%	0.00%	0.00%							
2003	380,447			0	0.00%	0.00%	0.00%	0.00%						
2004	836,004			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	490,062			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	2,720,952		395,655	(395,655)	-14.54%	-14.54%	-12.32%	-9.78%	-8.94%	-4.89%	-4.89%	-4.89%		
2008	97,882			0	0.00%	-14.04%	-14.04%	-11.96%	-9.55%	-8.74%	-4.83%	-4.83%	-4.83%	
2009	-			0	NA	0.00%	-14.04%	-14.04%	-11.96%	-9.55%	-8.74%	-4.83%	-4.83%	-4.83%
2010	-			0	NA	0.00%	-14.04%	-14.04%	-11.96%	-9.55%	-8.74%	-4.83%	-4.83%	-4.83%
2011	3,562,640			0	0.00%	0.00%	0.00%	0.00%	-6.20%	-6.20%	-5.76%	-5.13%	-4.89%	-3.37%
2012	188,021			0	NA	0.00%	0.00%	0.00%	0.00%	-6.02%	-6.02%	-5.60%	-5.01%	-4.78%
2013	42,946			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	-5.98%	-5.98%	-5.57%	-4.98%
2014	3,253			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-5.98%	-5.98%	-5.57%
2015	59,122			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-5.93%	-5.93%
2016	3,633,035			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-3.84%

Northern States Power Company - Minnesota: Transmission, Distribution & General Study

Xcel Energy Common Plant
General Miscellaneous Equipment
Account 398
2000-2016

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	225,190			0	0.00%	0.00%	0.00%							
2003	1,875			0	0.00%	0.00%	0.00%	0.00%						
2004	7,482			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	54,187			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	145,815			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	164,511		7,622	(7,622)	-4.63%	-2.46%	-2.09%	-2.05%	-2.04%	-1.27%	-1.27%	-1.27%		
2008	42,440			0	0.00%	-3.68%	-2.16%	-1.87%	-1.84%	-1.83%	-1.19%	-1.19%	-1.19%	
2009	35,714			0	0.00%	0.00%	-3.14%	-1.96%	-1.72%	-1.69%	-1.69%	-1.13%	-1.13%	-1.13%
2010	-			0	NA	0.00%	0.00%	-3.14%	-1.96%	-1.72%	-1.69%	-1.69%	-1.13%	-1.13%
2011	18,100	0	6003	(6,003)	-33.17%	-33.17%	-11.16%	-6.24%	-5.22%	-3.35%	-2.96%	-2.91%	-2.90%	-1.96%
2012			(1,501)	1,501	NA	-24.87%	-24.87%	-8.37%	-4.68%	-4.65%	-2.98%	-2.63%	-2.59%	-2.58%
2013	237,763			0	NA	0.63%	-1.76%	-1.76%	-1.54%	-1.35%	-2.43%	-1.88%	-1.74%	-1.72%
2014				0	NA	0.00%	0.63%	-1.76%	-1.76%	-1.54%	-1.35%	-2.43%	-1.88%	-1.74%
2015	46,651		1,002	(1,002)	NA	-2.15%	-0.35%	0.18%	-1.82%	-1.82%	-1.63%	-1.45%	-2.41%	-1.90%
2016	57,878			0	NA	-0.96%	-0.96%	-0.29%	0.15%	-1.53%	-1.53%	-1.39%	-1.26%	-2.18%

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Electric Intangible							
303	Computer Software - 5 year	38,001,392	29,536,037	(3,166,699)	-	-	64,370,730
Total Electric Intangible		38,001,392	29,536,037	(3,166,699)	-	-	64,370,730
Electric Transmission							
350	Land - Fee	13,058,203	1,775,024	(191,130)	2,041,220	-	16,683,316
350	Land - Other	54,322,829	8,518,446	-	-	-	62,841,275
352	Structures & Improvements	46,878,153	535,270	(4,777)	6,060,787	-	53,469,433
353	Station Equipment	856,268,539	36,408,835	(4,500,809)	1,232,829	-	889,409,394
354	Towers & Fixtures	113,933,667	8,217	(12,067)	-	-	113,929,817
355	Poles & Fixtures	557,866,574	64,918,501	(2,168,890)	1,287,490	-	621,903,675
356	Overhead Conductor & Devices	303,746,575	26,053,500	(1,184,043)	(1,319,199)	-	327,296,834
357	Underground Conduit	12,146,888	459,787	-	-	-	12,606,675
358	Underground Conductor & Devices	20,992,067	439,755	-	-	-	21,431,822
Total Electric Transmission		1,979,213,495	139,117,334	(8,061,717)	9,303,127	-	2,119,572,240
Electric Distribution - Minnesota Only							
360	Land - Fee	13,109,293	220,244	(6,300)	(2,050,523)	-	11,272,714
360	Land - Other	34,812	13,344	-	-	-	48,156
361	Structures & Improvements	33,530,827	98,248	(123,543)	(3,127,258)	-	30,378,274
362	Station Equipment	432,935,359	18,994,682	(2,226,359)	(3,857,418)	-	445,846,264
364	Poles, Towers & Fixtures	276,983,831	6,238,699	(828,707)	-	-	282,393,822
365	Overhead Conductor & Devices	305,257,633	17,098,470	(6,353,332)	6,389	-	316,009,159
366	Underground Conduit	195,485,167	10,044,568	(400,339)	(331,194)	-	204,798,202
367	Underground Conductor & Devices	796,388,991	26,027,740	(2,860,371)	(121,766)	-	819,434,594
368	Line Transformers	344,415,338	19,254,521	(17,359,001)	-	-	346,310,858
368	Line Capacitors	18,049,028	566,283	(148,596)	-	-	18,466,715
369	Services - Overhead	67,976,679	1,155,300	(311,291)	-	-	68,820,688
369	Services - Underground	166,419,623	2,758,239	(7,311)	(7,406)	-	169,163,145
370	Meters	91,277,436	4,366,043	-	-	-	95,643,479
370	Meters - Old	14,879,820	-	(13,198,846)	-	-	1,680,974
373	Street Light & Signal Systems	49,608,946	2,773,855	(505,180)	(4)	-	51,877,617
Total Electric Distribution - Minnesota Only		2,806,352,782	109,610,235	(44,329,177)	(9,489,179)	-	2,862,144,661

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Electric General							
389	Land - Fee	4,438,256	-	-	-	-	4,438,256
389	Land - Other	665	-	-	-	-	665
390	Structures & Improvements	59,179,857	2,760,048	(790,840)	-	-	61,149,065
390	Structures & Improvements - Leasehold Improvements	-	-	-	-	-	-
391	Office Furniture & Equipment	22,857,009	1,683,121	(318,903)	-	-	24,221,227
391	Network Equipment	12,149,587	648,382	(5,878,931)	-	-	6,919,037
392	Transportation Equipment - Automobiles	390,265	26,261	-	-	-	416,526
392	Transportation Equipment - Light Trucks	21,124,664	1,924,837	-	-	-	23,049,501
392	Transportation Equipment - Trailers	7,211,534	1,902,123	-	-	-	9,113,657
392	Transportation Equipment - Heavy Trucks	41,791,424	8,244,406	-	-	-	50,035,830
393	Stores Equipment	1,586,203	194,846	-	-	-	1,781,049
394	Tools, Shop & Garage Equipment	51,659,027	6,594,641	(1,019,225)	-	-	57,234,442
395	Laboratory Equipment	3,805,496	202,803	(157,716)	-	-	3,850,584
396	Power Operated Equipment	20,725,068	6,832,264	-	-	-	27,557,332
397	Communication Equipment	12,763,770	2,547,212	(337,112)	(322,046)	-	14,651,825
397	Communication Equipment - Two Way	252,239	-	-	-	-	252,239
397	Communication Equipment - AES	4,962,953	1,139,817	-	-	-	6,102,771
397	Communication Equipment - EMS	9,748,526	2,017,102	(1,826,664)	322,046	-	10,261,010
398	Miscellaneous Equipment	2,794,004	-	-	-	-	2,794,004
Total Electric General		277,440,548	36,717,863	(10,329,391)	-	-	303,829,019
Total Electric Utility		5,101,008,217	314,981,469	(65,886,985)	(186,052)	-	5,349,916,650

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Gas Intangible							
303	Computer Software - All	4,994,873	342,315	(567,636)	-	-	4,769,551
Total Gas Intangible		4,994,873	342,315	(567,636)	-	-	4,769,551
Gas Transmission							
365	Land - Fee	634,840	-	-	-	-	634,840
365	Land - Other	878,103	-	-	-	-	878,103
366	Structures & Improvements	1,017,205	-	-	-	-	1,017,205
367	Mains	53,675,877	6,122,017	(698)	-	-	59,797,197
369	Measure & Regulating Station Equipment	10,986,598	203,521	(96,990)	44,915	-	11,138,043
Total Gas Transmission		67,192,623	6,325,537	(97,688)	44,915	-	73,465,388
Gas Distribution - Minnesota Only							
374	Land - Fee	197,683	-	(1,293)	-	-	196,390
374	Land - Other	15,002	-	-	-	-	15,002
375	Structures & Improvements	55,163	-	(4,534)	6,492	-	57,120
376	Mains - Metallic	80,789,038	1,196,998	(734,484)	(110,135)	-	81,141,417
376	Mains - Plastic	302,178,292	11,806,869	(575,885)	(28,887)	(1)	313,380,389
378	Measure & Regulating Station Equipment - General	6,005,195	36,324	(93,682)	834,251	-	6,782,088
379	Measure & Regulating Station Equipment - City Gate	1,773,490	8,997	-	(740,599)	-	1,041,888
380	Services - Metallic	11,675,526	97,212	(456,043)	-	-	11,316,696
380	Services - Plastic	250,603,763	7,864,587	(7,931,702)	-	-	250,536,648
381	Meters	95,037,208	3,746,261	(4,768,701)	(6,037)	-	94,008,731
381	Meters - Telemetry	36,778	-	-	-	-	36,778
383	House Regulators	10,168,928	-	-	-	-	10,168,928
Total Gas Distribution - Minnesota Only		758,536,065	24,757,248	(14,566,323)	(44,915)	-	768,682,074
Gas General							
389	Land - Other	180,121	-	-	-	-	180,121
390	Structures & Improvements	1,945,425	-	(32,183)	-	-	1,913,242
391	Office Furniture & Equipment	877,862	-	-	-	-	877,862
391	Network Equipment	37,566	-	-	-	-	37,566
392	Transportation Equipment - Automobiles	83,716	22,319	-	-	-	106,035
392	Transportation Equipment - Light Trucks	3,556,524	396,508	-	-	-	3,953,033
392	Transportation Equipment - Trailers	661,434	300,536	-	-	-	961,971
392	Transportation Equipment - Heavy Trucks	4,827,305	563,489	-	-	-	5,390,794
394	Stores Equipment	10,091	-	-	-	-	10,091
395	Tools, Shop & Garage Equipment	4,305,799	419,006	(775,000)	-	-	3,949,805
395	Laboratory Equipment	-	-	-	-	-	-
396	Power Operated Equipment	1,132,309	241,357	-	-	-	1,373,667
397	Communication Equipment	12,618,831	91,365	(17,372)	-	-	12,692,823
397	Communications Equipment - Two Way	-	-	-	-	-	-
397	Communications Equipment - AES	5,634,650	923,171	-	-	-	6,557,821
397	Communications Equipment - EMS	4,166,157	24,552	-	-	-	4,190,710
398	Miscellaneous Equipment	89,194	-	-	-	-	89,194
Total Gas General		40,126,985	2,982,304	(824,555)	-	-	42,284,734
Total Gas Utility		870,850,546	34,407,404	(16,056,203)	0	-	889,201,748

(1) Mains - Plastic balance excludes gas surcharge of \$4,991,361

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Common Intangible							
303	Computer Software - All	299,811,679	15,878,081	(73,123,876)	-	-	242,565,884
Total Common Intangible		299,811,679	15,878,081	(73,123,876)	-	-	242,565,884
Common General							
301	Organization	100,608	-	-	-	-	100,608
389	Land - Fee	4,939,939	-	-	-	-	4,939,939
389	Land - Other	5,572	-	-	-	-	5,572
390	Structures & Improvements	115,747,921	17,447,320	(3,697,183)	-	-	129,498,058
390	Structures & Improvements - Leasehold Improvements	1,163,412	-	-	-	-	1,163,412
391	Office Furniture & Equipment	31,508,621	497,130	(1,179,782)	-	-	30,825,969
391	Network Equipment	45,809,354	14,431,101	(3,602,211)	-	-	56,638,244
392	Transportation Equipment - Automobiles	319,097	89,501	-	-	-	408,597
392	Transportation Equipment - Light Trucks	4,350,598	259,747	-	-	-	4,610,345
392	Transportation Equipment - Trailers	1,125,686	47,313	-	-	-	1,172,999
392	Transportation Equipment - Heavy Trucks	4,425,984	150,777	-	-	-	4,576,760
393	Stores Equipment	73,660	123,059	(43,860)	-	-	152,859
394	Tools, Shop & Garage Equipment	2,419,867	308,260	(66,031)	-	-	2,662,096
395	Laboratory Equipment	36,686	-	-	-	-	36,686
396	Power Operated Equipment	711,999	124,689	-	-	-	836,688
397	Communication Equipment	1,499,822	295,061	(109,489)	-	-	1,685,395
397	Communication Equipment - Two Way	3,926,377	-	(188,021)	-	-	3,738,356
398	Miscellaneous Equipment	917,274	-	-	-	-	917,274
Total Common General		219,082,475	33,773,958	(8,886,577)	-	-	243,969,856
Total Common Utility		518,894,154	49,652,038	(82,010,453)	-	-	486,535,740
Total All Utilities		6,490,752,918	399,040,912	(163,953,641)	(186,051)	-	6,725,654,137

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Electric Intangible							
303	Computer Software - 5 year	64,370,730	8,333,040	(855,828)	30,118	-	71,878,061
Total Electric Intangible		64,370,730	8,333,040	(855,828)	30,118	-	71,878,061
Electric Transmission							
350	Land - Fee	16,683,316	3,968,369	(658,109)	8,838	-	20,002,414
350	Land - Other	62,841,275	33,992,314	-	(425)	-	96,833,165
352	Structures & Improvements	53,469,433	2,267,147	(70,691)	156,692	-	55,822,581
353	Station Equipment	889,409,394	58,786,737	(12,886,849)	(109,608)	-	935,199,674
354	Towers & Fixtures	113,929,817	4,851,346	(90,901)	-	-	118,690,261
355	Poles & Fixtures	621,903,675	43,111,337	(1,943,392)	(119,425)	-	662,952,195
356	Overhead Conductor & Devices	327,296,834	12,456,962	(4,679,708)	801,200	-	335,875,287
357	Underground Conduit	12,606,675	95,169	-	-	-	12,701,844
358	Underground Conductor & Devices	21,431,822	498,657	-	64,808	-	21,995,288
Total Electric Transmission		2,119,572,240	160,028,038	(20,329,649)	802,079	-	2,260,072,708
Electric Distribution - Minnesota Only							
360	Land - Fee	11,272,714	2,182,915	(120)	(8,838)	-	13,446,671
360	Land - Other	48,156	-	-	425	-	48,581
361	Structures & Improvements	30,378,274	1,120,736	(86,994)	457,586	-	31,869,602
362	Station Equipment	445,846,264	32,795,996	(4,063,163)	(265,417)	-	474,313,680
364	Poles, Towers & Fixtures	282,393,822	10,776,560	(780,803)	217,524	-	292,607,104
365	Overhead Conductor & Devices	316,009,159	32,547,042	(6,291,501)	275,513	-	342,540,213
366	Underground Conduit	204,798,202	15,998,013	(202,775)	(75,214)	-	220,518,226
367	Underground Conductor & Devices	819,434,594	27,086,920	(2,991,221)	351,118	-	843,881,410
368	Line Transformers	346,310,858	16,540,426	(6,687,759)	-	-	356,163,525
368	Line Capacitors	18,466,715	750,298	(104,854)	-	-	19,112,159
369	Services - Overhead	68,820,688	910,094	(459,113)	-	-	69,271,668
369	Services - Underground	169,163,145	4,207,421	(45,976)	-	-	173,324,589
370	Meters	95,643,479	4,261,285	-	-	-	99,904,764
370	Meters - Old	1,680,974	-	(1,680,974)	-	-	(0)
373	Street Light & Signal Systems	51,877,617	1,470,123	(674,007)	-	-	52,673,733
Total Electric Distribution - Minnesota Only		2,862,144,661	150,647,828	(24,069,261)	952,698	-	2,989,675,926

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Electric General							
389	Land - Fee	4,438,256	-	-	-	-	4,438,256
389	Land - Other	665	-	-	-	-	665
390	Structures & Improvements	61,149,065	(1,392,235)	(3,173,978)	(35,652)	-	56,547,200
390	Structures & Improvements - Leasehold Improvements	-	-	-	35,652	-	35,652
391	Office Furniture & Equipment	24,221,227	400,766	(69,718)	-	-	24,552,275
391	Network Equipment	6,919,037	6,115,959	(1,096,352)	-	-	11,938,644
392	Transportation Equipment - Automobiles	416,526	23,206	-	-	-	439,733
392	Transportation Equipment - Light Trucks	23,049,501	2,606,035	-	-	-	25,655,537
392	Transportation Equipment - Trailers	9,113,657	1,257,908	-	-	-	10,371,565
392	Transportation Equipment - Heavy Trucks	50,035,830	9,446,716	-	-	-	59,482,545
393	Stores Equipment	1,781,049	329,269	(261,474)	-	-	1,848,844
394	Tools, Shop & Garage Equipment	57,234,442	10,657,162	(1,884,820)	-	-	66,006,784
395	Laboratory Equipment	3,850,584	59,124	(308,567)	-	-	3,601,141
396	Power Operated Equipment	27,557,332	2,417,797	-	-	-	29,975,129
397	Communication Equipment	14,651,825	1,567,872	(119,530)	(195,704)	-	15,904,463
397	Communication Equipment - Two Way	252,239	184,073	(19,682)	-	-	416,630
397	Communication Equipment - AES	6,102,771	953,331	-	-	-	7,056,102
397	Communication Equipment - EMS	10,261,010	6,913,933	(834,712)	195,704	-	16,535,935
398	Miscellaneous Equipment	2,794,004	106,682	(13,712)	(30,118)	-	2,856,855
Total Electric General		303,829,019	41,647,598	(7,782,545)	(30,118)	-	337,663,954
Total Electric Utility		5,349,916,650	360,656,504	(53,037,283)	1,754,777	-	5,659,290,648

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Gas Intangible							
303	Computer Software - All	4,769,551	203,690	-	-	-	4,973,241
Total Gas Intangible		4,769,551	203,690	-	-	-	4,973,241
Gas Transmission							
365	Land - Fee	634,840	-	-	-	-	634,840
365	Land - Other	878,103	-	-	-	-	878,103
366	Structures & Improvements	1,017,205	-	-	-	-	1,017,205
367	Mains	59,797,197	1,249,185	(1,612)	-	-	61,044,769
369	Measure & Regulating Station Equipment	11,138,043	84,098	(28,111)	-	-	11,194,030
Total Gas Transmission		73,465,388	1,333,283	(29,724)	-	-	74,768,947
Gas Distribution - Minnesota Only							
374	Land - Fee	196,390	-	-	-	-	196,390
374	Land - Other	15,002	-	-	-	-	15,002
375	Structures & Improvements	57,120	-	-	-	-	57,120
376	Mains - Metallic	81,141,417	14,495,504	(910,651)	-	-	94,726,270
376	Mains - Plastic	313,380,389	12,541,649	(498,094)	-	(1)	325,423,944
378	Measure & Regulating Station Equipment - General	6,782,088	1,318,365	(27,399)	-	-	8,073,054
379	Measure & Regulating Station Equipment - City Gate	1,041,888	838,833	-	-	-	1,880,721
380	Services - Metallic	11,316,696	315,418	(268,225)	-	-	11,363,889
380	Services - Plastic	250,536,648	7,472,513	(658,086)	-	-	257,351,075
381	Meters	94,008,731	4,180,719	(2,160,792)	-	-	96,028,658
381	Meters - Telemetry	36,778	-	-	-	-	36,778
383	House Regulators	10,168,928	(72,164)	-	-	-	10,096,763
Total Gas Distribution - Minnesota Only		768,682,074	41,090,836	(4,523,247)	-	-	805,249,663
Gas General							
389	Land - Other	180,121	-	(20,000)	-	-	160,121
390	Structures & Improvements	1,913,242	(5)	(119,300)	-	-	1,793,937
391	Office Furniture & Equipment	877,862	-	(2,662)	-	-	875,200
391	Network Equipment	37,566	-	-	-	-	37,566
392	Transportation Equipment - Automobiles	106,035	-	-	-	-	106,035
392	Transportation Equipment - Light Trucks	3,953,033	415,328	-	-	-	4,368,360
392	Transportation Equipment - Trailers	961,971	126,991	-	-	-	1,088,962
392	Transportation Equipment - Heavy Trucks	5,390,794	1,005,883	-	-	-	6,396,677
393	Stores Equipment	10,091	-	-	-	-	10,091
394	Tools, Shop & Garage Equipment	3,949,805	370,521	(302,442)	-	-	4,017,884
395	Laboratory Equipment	-	-	-	-	-	-
396	Power Operated Equipment	1,373,667	397,799	-	-	-	1,771,466
397	Communication Equipment	12,692,823	(7,893,985)	(10,249)	-	-	4,788,589
397	Communication Equipment - Two Way	-	-	-	-	-	-
397	Communication Equipment - AES	6,557,821	8,934,947	-	-	-	15,492,768
397	Communication Equipment - EMS	4,190,710	37,659	-	-	-	4,228,369
398	Miscellaneous Equipment	89,194	14,215	(20,200)	-	-	83,209
Total Gas General		42,284,734	3,409,354	(474,853)	-	-	45,219,235
Total Gas Utility		889,201,748	46,037,164	(5,027,824)	-	-	930,211,087

(1) Mains - Plastic balance excludes gas surcharge of \$4,991,361

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Common Intangible							
303	Computer Software - All	242,565,884	18,095,016	(21,484,729)	-	-	239,176,171
Common Intangible		242,565,884	18,095,016	(21,484,729)	-	-	239,176,171
Common General							
301	Organization	100,608	-	-	-	-	100,608
389	Land - Fee	4,939,939	1,231,718	-	-	-	6,171,657
389	Land - Other	5,572	-	-	-	-	5,572
390	Structures & Improvements	129,498,058	21,934,559	(10,192,810)	(979,066)	-	140,260,741
390	Structures & Improvements - Leasehold Improvements	1,163,412	(489,533)	(450,706)	979,066	-	1,202,240
391	Office Furniture & Equipment	30,825,969	1,104,686	(4,781,782)	-	-	27,148,873
391	Network Equipment	56,638,244	24,642,219	(21,150,757)	-	-	60,129,706
392	Transportation Equipment - Automobiles	408,597	248,605	-	-	-	657,202
392	Transportation Equipment - Light Trucks	4,610,345	440,355	-	-	-	5,050,699
392	Transportation Equipment - Trailers	1,172,999	-	-	-	-	1,172,999
392	Transportation Equipment - Heavy Trucks	4,576,760	426,960	-	-	-	5,003,721
393	Stores Equipment	152,859	32,654	(9,329)	-	-	176,183
394	Tools, Shop & Garage Equipment	2,662,096	351,086	(334,636)	-	-	2,678,546
395	Laboratory Equipment	36,686	-	-	-	-	36,686
396	Power Operated Equipment	836,688	63,866	-	-	-	900,554
397	Communication Equipment	1,685,395	-	(44,115)	-	-	1,641,280
397	Communication Equipment - Two Way	3,738,356	-	(42,946)	-	-	3,695,410
398	Miscellaneous Equipment	917,274	-	(237,763)	-	-	679,511
Total Common General		243,969,856	49,987,176	(37,244,844)	-	-	256,712,187
Total Common Utility		486,535,740	68,082,192	(58,729,573)	-	-	495,888,358
Total All Utilities		6,725,654,137	474,775,860	(116,794,681)	1,754,777	-	7,085,390,094

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Electric Intangible							
303	Computer Software - 5 year	71,878,061	14,563,579	-	-	-	86,441,640
Total Electric Intangible		71,878,061	14,563,579	-	-	-	86,441,640
Electric Transmission							
350	Land - Fee	20,002,414	5,677,646	(639,286)	-	-	25,040,774
350	Land - Other	96,833,165	15,947,715	-	(1)	-	112,780,878
352	Structures & Improvements	55,822,581	14,107,028	(5,105)	(74,900)	-	69,849,603
353	Station Equipment	935,199,674	114,444,965	(611,451)	74,901	-	1,049,108,089
354	Towers & Fixtures	118,690,261	-	(40,284)	-	-	118,649,978
355	Poles & Fixtures	662,952,195	288,913,240	(181,568)	(431,683)	-	951,252,184
356	Overhead Conductor & Devices	335,875,287	95,447,122	(599,036)	(65,235)	-	430,658,139
357	Underground Conduit	12,701,844	13,041,630	-	-	-	25,743,474
358	Underground Conductor & Devices	21,995,288	8,654,342	-	-	-	30,649,630
Total Electric Transmission		2,260,072,708	556,233,688	(2,076,729)	(496,918)	-	2,813,732,749
Electric Distribution - Minnesota Only							
360	Land - Fee	13,446,671	90,309	-	-	-	13,536,980
360	Land - Other	48,581	-	-	-	-	48,581
361	Structures & Improvements	31,869,602	6,446,117	(12,249)	60,458	-	38,363,927
362	Station Equipment	474,313,680	34,020,662	(600,765)	516,642	-	508,250,219
364	Poles, Towers & Fixtures	292,607,104	18,264,137	(983,520)	241,397	-	310,129,118
365	Overhead Conductor & Devices	342,540,213	13,526,752	(8,203,674)	65,235	-	347,928,526
366	Underground Conduit	220,518,226	6,935,963	(156,207)	-	-	227,297,983
367	Underground Conductor & Devices	843,881,410	48,946,975	(4,020,871)	-	-	888,807,514
368	Line Transformers	356,163,525	20,662,319	(5,518,569)	(23,761,442)	-	347,545,833
368	Line Capacitors	19,112,159	273,053	(2,457,443)	-	-	16,927,768
369	Services - Overhead	69,271,668	969,304	(115,887)	-	-	70,125,085
369	Services - Underground	173,324,589	4,308,138	(21,158)	-	-	177,611,569
370	Meters	99,904,764	4,480,141	(4,378,862)	(5,154,248)	-	94,851,795
370	Meters - Old	(0)	-	-	-	-	(0)
373	Street Light & Signal Systems	52,673,733	2,506,069	(328,520)	-	-	54,851,282
Total Electric Distribution - Minnesota Only		2,989,675,926	161,429,938	(26,797,725)	(28,031,958)	-	3,096,276,181

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Electric General							
389	Land - Fee	4,438,256	-	-	-	-	4,438,256
389	Land - Other	665	-	-	-	-	665
390	Structures & Improvements	56,547,200	3,160,092	(649,654)	-	-	59,057,637
390	Structures & Improvements - Leasehold Improvements	35,652	-	-	-	-	35,652
391	Office Furniture & Equipment	24,552,275	264,149	-	-	-	24,816,424
391	Network Equipment	11,938,644	11,320,554	(2,792,103)	-	-	20,467,094
392	Transportation Equipment - Automobiles	439,733	79,300	-	-	-	519,032
392	Transportation Equipment - Light Trucks	25,655,537	1,600,563	-	-	-	27,256,100
392	Transportation Equipment - Trailers	10,371,565	1,135,526	-	-	-	11,507,091
392	Transportation Equipment - Heavy Trucks	59,482,545	7,757,990	-	-	-	67,240,536
393	Stores Equipment	1,848,844	-	(66,914)	-	-	1,781,931
394	Tools, Shop & Garage Equipment	66,006,784	6,084,032	(919,705)	-	-	71,171,111
395	Laboratory Equipment	3,601,141	525,938	(892,983)	-	-	3,234,096
396	Power Operated Equipment	29,975,129	3,040,646	-	-	-	33,015,775
397	Communication Equipment	15,904,463	1,211,104	(512,066)	-	-	16,603,500
397	Communication Equipment - Two Way	416,630	(4,096)	-	-	-	412,534
397	Communication Equipment - AES	7,056,102	15,624	-	-	-	7,071,726
397	Communication Equipment - EMS	16,535,935	2,564,087	-	-	-	19,100,022
398	Miscellaneous Equipment	2,856,855	15,284	-	-	-	2,872,139
Total Electric General		337,663,954	38,770,791	(5,833,425)	-	-	370,601,319
Total Electric Utility		5,659,290,648	770,997,996	(34,707,879)	(28,528,876)	-	6,367,051,889

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Gas Intangible							
303	Computer Software - All	4,973,241	208,560	1,037	-	-	5,182,839
Total Gas Intangible		4,973,241	208,560	1,037	-	-	5,182,839
Gas Transmission							
365	Land - Fee	634,840	-	-	-	-	634,840
365	Land - Other	878,103	-	-	-	-	878,103
366	Structures & Improvements	1,017,205	77,608	-	-	-	1,094,813
367	Mains	61,044,769	931,478	(1,523,206)	-	-	60,453,042
369	Measure & Regulating Station Equipment	11,194,030	1,507,655	(79,135)	-	-	12,622,551
Total Gas Transmission		74,768,947	2,516,742	(1,602,341)	-	-	75,683,348
Gas Distribution - Minnesota Only							
374	Land - Fee	196,390	-	-	297,837	-	494,227
374	Land - Other	15,002	-	-	-	-	15,002
375	Structures & Improvements	57,120	(17,009)	-	-	-	40,111
376	Mains - Metallic	94,726,270	2,322,260	(656,011)	-	-	96,392,518
376	Mains - Plastic	325,423,944	20,438,082	(709,130)	-	(1)	345,152,896
378	Measure & Regulating Station Equipment - General	8,073,054	12,815,265	(1,228)	-	-	20,887,092
379	Measure & Regulating Station Equipment - City Gate	1,880,721	159,205	-	-	-	2,039,926
380	Services - Metallic	11,363,889	116,751	(106,689)	-	-	11,373,950
380	Services - Plastic	257,351,075	10,581,813	(283,813)	-	-	267,649,074
381	Meters	96,028,658	8,202,476	(2,472,223)	(5,476,806)	-	96,282,105
381	Meters - Telemetering	36,778	-	-	-	-	36,778
383	House Regulators	10,096,763	(16,874)	-	-	-	10,079,889
Total Gas Distribution - Minnesota Only		805,249,663	54,601,968	(4,229,093)	(5,178,969)	-	850,443,569
Gas General							
389	Land - Other	160,121	-	-	-	-	160,121
390	Structures & Improvements	1,793,937	28,233	-	-	-	1,822,170
391	Office Furniture & Equipment	875,200	-	-	-	-	875,200
391	Network Equipment	37,566	38,023	(14,837)	-	-	60,751
392	Transportation Equipment - Automobiles	106,035	-	-	-	-	106,035
392	Transportation Equipment - Light Trucks	4,368,360	470,167	-	-	-	4,838,527
392	Transportation Equipment - Trailers	1,088,962	-	-	-	-	1,088,962
392	Transportation Equipment - Heavy Trucks	6,396,677	656,681	-	-	-	7,053,358
393	Stores Equipment	10,091	-	-	-	-	10,091
394	Tools, Shop & Garage Equipment	4,017,884	1,353,269	-	-	-	5,371,153
395	Laboratory Equipment	-	-	-	-	-	-
396	Power Operated Equipment	1,771,466	388,201	11,924	-	-	2,171,590
397	Communication Equipment	4,788,589	49,219	(171,106)	-	-	4,666,703
397	Communication Equipment - Two Way	-	-	-	-	-	-
397	Communication Equipment - AES	15,492,768	-	-	-	-	15,492,768
397	Communication Equipment - EMS	4,228,369	-	(2,365,462)	-	-	1,862,907
398	Miscellaneous Equipment	83,209	-	-	-	-	83,209
Total Gas General		45,219,235	2,983,792	(2,539,481)	-	-	45,663,546
Total Gas Utility		930,211,087	60,311,062	(8,369,878)	(5,178,969)	-	976,973,303

(1) Mains - Plastic balance excludes gas surcharge of \$4,991,361

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Common Intangible							
303	Computer Software - All	239,176,171	54,708,510	(867,148)	-	-	293,017,533
Common Intangible		239,176,171	54,708,510	(867,148)	-	-	293,017,533
Common General							
301	Organization	100,608	-	-	-	-	100,608
389	Land - Fee	6,171,657	-	-	-	-	6,171,657
389	Land - Other	5,572	-	-	-	-	5,572
390	Structures & Improvements	140,260,741	5,118,152	(2,569,934)	-	-	142,808,958
390	Structures & Improvements - Leasehold Improvements	1,202,240	-	-	-	-	1,202,240
391	Office Furniture & Equipment	27,148,873	1,506,453	(5,902,551)	-	-	22,752,776
391	Network Equipment	60,129,706	22,256,336	(10,839,036)	-	-	71,547,007
392	Transportation Equipment - Automobiles	657,202	98,491	-	-	-	755,694
392	Transportation Equipment - Light Trucks	5,050,699	156,446	-	-	-	5,207,145
392	Transportation Equipment - Trailers	1,172,999	-	-	-	-	1,172,999
392	Transportation Equipment - Heavy Trucks	5,003,721	61,678	-	-	-	5,065,398
393	Stores Equipment	176,183	-	-	-	-	176,183
394	Tools, Shop & Garage Equipment	2,678,546	469,888	-	-	-	3,148,434
395	Laboratory Equipment	36,686	-	-	-	-	36,686
396	Power Operated Equipment	900,554	48,148	-	-	-	948,702
397	Communication Equipment	1,641,280	-	(545,824)	-	-	1,095,456
397	Communication Equipment - Two Way	3,695,410	-	(3,253)	-	-	3,692,157
398	Miscellaneous Equipment	679,511	(1,002)	-	-	-	678,509
Total Common General		256,712,187	29,714,591	(19,860,597)	-	-	266,566,181
Total Common Utility		495,888,358	84,423,101	(20,727,745)	-	-	559,583,714
Total All Utilities		7,085,390,094	915,732,159	(63,805,502)	(33,707,845)	-	7,903,608,906

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Electric Intangible							
303	Computer Software - 5 year	86,441,640	32,984,416	(6,155,198)	-	-	113,270,858
Total Electric Intangible		86,441,640	32,984,416	(6,155,198)	-	-	113,270,858
Electric Transmission							
350	Land - Fee	25,040,774	5,804,399	(1,148,545)	295	-	29,696,924
350	Land - Other	112,780,878	5,765,556	-	-	-	118,546,434
352	Structures & Improvements	69,849,603	7,521,898	(70,653)	1,683,373	-	78,984,222
353	Station Equipment	1,049,108,089	77,907,715	(3,507,159)	20,624,754	-	1,144,133,399
354	Towers & Fixtures	118,649,978	556,200	(10,264)	(689,542)	-	118,506,371
355	Poles & Fixtures	951,252,184	288,595,548	(4,946,544)	689,542	-	1,235,590,730
356	Overhead Conductor & Devices	430,658,139	79,675,942	(2,860,800)	-	-	507,473,281
357	Underground Conduit	25,743,474	(93,755)	-	-	-	25,647,719
358	Underground Conductor & Devices	30,649,630	314,271	(12,708)	-	-	30,951,193
Total Electric Transmission		2,813,732,749	466,045,774	(12,556,673)	22,308,422	-	3,289,530,273
Electric Distribution - Minnesota Only							
360	Land - Fee	13,536,980	715,329	-	(295)	-	14,252,014
360	Land - Other	48,581	-	-	-	-	48,581
361	Structures & Improvements	38,363,927	3,834,083	(138,814)	(1,224)	-	42,057,973
362	Station Equipment	508,250,219	17,915,071	(3,672,330)	253,348	-	522,746,308
364	Poles, Towers & Fixtures	310,129,118	15,967,969	(1,320,496)	-	-	324,776,590
365	Overhead Conductor & Devices	347,928,526	16,950,949	(6,031,335)	-	-	358,848,139
366	Underground Conduit	227,297,983	10,945,571	(364,680)	1,729,688	-	239,608,563
367	Underground Conductor & Devices	888,807,514	39,544,849	(3,644,460)	-	-	924,707,904
368	Line Transformers	347,545,833	19,345,844	(6,266,381)	-	-	360,625,296
368	Line Capacitors	16,927,768	1,186,916	(382,255)	-	-	17,732,429
369	Services - Overhead	70,125,085	1,158,313	(171,514)	-	-	71,111,884
369	Services - Underground	177,611,569	3,489,689	(37,696)	-	-	181,063,562
370	Meters	94,851,795	4,817,275	(3,956,814)	-	-	95,712,256
370	Meters - Old	(0)	-	-	-	-	(0)
373	Street Light & Signal Systems	54,851,282	1,984,331	(511,328)	-	-	56,324,285
Total Electric Distribution - Minnesota Only		3,096,276,181	137,856,190	(26,498,103)	1,981,517	-	3,209,615,784

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Electric General							
389	Land - Fee	4,438,256	-	-	-	-	4,438,256
389	Land - Other	665	-	-	-	-	665
390	Structures & Improvements	59,057,637	5,736,559	(1,474,613)	-	-	63,319,583
390	Structures & Improvements - Leasehold Improvements	35,652	-	-	-	-	35,652
391	Office Furniture & Equipment	24,816,424	1,095,240	(527,953)	-	-	25,383,711
391	Network Equipment	20,467,094	3,774,049	(174,104)	-	-	24,067,038
392	Transportation Equipment - Automobiles	519,032	74,919	(8,718)	-	-	585,233
392	Transportation Equipment - Light Trucks	27,256,100	4,646,219	(57,114)	-	-	31,845,205
392	Transportation Equipment - Trailers	11,507,091	5,874,936	(38,497)	-	-	17,343,530
392	Transportation Equipment - Heavy Trucks	67,240,536	28,074,750	-	-	-	95,315,285
393	Stores Equipment	1,781,931	-	(57,769)	-	-	1,724,162
394	Tools, Shop & Garage Equipment	71,171,111	9,237,315	(3,325,572)	-	-	77,082,854
395	Laboratory Equipment	3,234,096	588,119	(283,177)	-	-	3,539,038
396	Power Operated Equipment	33,015,775	9,128,824	(52,719)	-	-	42,091,879
397	Communication Equipment	16,603,500	55,970	(128,665)	-	-	16,530,804
397	Communication Equipment - Two Way	412,534	1,558,550	-	-	-	1,971,084
397	Communication Equipment - AES	7,071,726	-	-	-	-	7,071,726
397	Communication Equipment - EMS	19,100,022	4,501,417	(241,981)	30,017	-	23,389,475
398	Miscellaneous Equipment	2,872,139	6,565	(11,893)	-	-	2,866,811
Total Electric General		370,601,319	74,353,431	(6,382,776)	30,017	-	438,601,991
Total Electric Utility		6,367,051,889	711,239,811	(51,592,750)	24,319,955	-	7,051,018,905

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Gas Intangible							
303	Computer Software - All	5,182,839	169,118	-	-	-	5,351,957
Total Gas Intangible		5,182,839	169,118	-	-	-	5,351,957
Gas Transmission							
365	Land - Fee	634,840	-	-	(5,779)	-	629,061
365	Land - Other	878,103	-	-	-	-	878,103
366	Structures & Improvements	1,094,813	17,814	-	-	-	1,112,628
367	Mains	60,453,042	2,152,829	(1,276)	-	-	62,604,594
369	Measure & Regulating Station Equipment	12,622,551	928,476	(8,377)	-	-	13,542,649
Total Gas Transmission		75,683,348	3,099,118	(9,654)	(5,779)	-	78,767,034
Gas Distribution - Minnesota Only							
374	Land - Fee	494,227	(106,587)	-	(18,221)	-	369,420
374	Land - Other	15,002	-	-	-	-	15,002
375	Structures & Improvements	40,111	687,753	-	-	-	727,864
376	Mains - Metallic	96,392,518	24,817,291	(1,126,614)	-	-	120,083,196
376	Mains - Plastic	345,152,896	22,539,316	(939,214)	-	(1)	366,752,998
378	Measure & Regulating Station Equipment - General	20,887,092	1,353,910	(293,236)	-	-	21,947,766
379	Measure & Regulating Station Equipment - City Gate	2,039,926	(518,009)	(6,424)	-	-	1,515,492
380	Services - Metallic	11,373,950	1,950,956	(370,867)	-	-	12,954,039
380	Services - Plastic	267,649,074	9,808,560	(2,072,789)	-	-	275,384,845
381	Meters	96,282,105	7,180,296	(2,916,824)	-	-	100,545,577
381	Meters - Telemetry	36,778	-	-	-	-	36,778
383	House Regulators	10,079,889	(9,602)	(29)	-	-	10,070,258
Total Gas Distribution - Minnesota Only		850,443,569	67,703,884	(7,725,997)	(18,221)	-	910,403,235
Gas General							
389	Land - Other	160,121	-	-	-	-	160,121
390	Structures & Improvements	1,822,170	-	(3,617)	-	-	1,818,553
391	Office Furniture & Equipment	875,200	3,411	-	-	-	878,611
391	Network Equipment	60,751	-	(22,729)	-	-	38,023
392	Transportation Equipment - Automobiles	106,035	-	-	-	-	106,035
392	Transportation Equipment - Light Trucks	4,838,527	889,404	-	-	-	5,727,932
392	Transportation Equipment - Trailers	1,088,962	222,149	-	-	-	1,311,111
392	Transportation Equipment - Heavy Trucks	7,053,358	1,306,599	-	-	-	8,359,957
393	Stores Equipment	10,091	-	-	-	-	10,091
394	Tools, Shop & Garage Equipment	5,371,153	556,378	(677,271)	-	-	5,250,259
395	Laboratory Equipment	-	-	-	-	-	-
396	Power Operated Equipment	2,171,590	813,184	-	-	-	2,984,774
397	Communication Equipment	4,666,703	2,263	-	-	-	4,668,966
397	Communication Equipment - Two Way	-	37,790	-	-	-	37,790
397	Communication Equipment - AES	15,492,768	-	-	-	-	15,492,768
397	Communication Equipment - EMS	1,862,907	233,772	(1,331,967)	-	-	764,712
398	Miscellaneous Equipment	83,209	-	(32,504)	-	-	50,705
Total Gas General		45,663,546	4,064,951	(2,068,088)	-	-	47,660,408
Total Gas Utility		976,973,303	75,037,070	(9,803,739)	(24,000)	-	1,042,182,634

(1) Mains - Plastic balance excludes gas surcharge of \$4,991,361

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Common Intangible							
303	Computer Software - All	293,017,533	38,752,935	(5,674,212)	-	-	326,096,256
Common Intangible		293,017,533	38,752,935	(5,674,212)	-	-	326,096,256
Common General							
301	Organization	100,608	-	-	-	-	100,608
389	Land - Fee	6,171,657	19,679	-	-	-	6,191,336
389	Land - Other	5,572	-	-	-	-	5,572
390	Structures & Improvements	142,808,958	9,271,121	(1,033,009)	(58,682)	-	150,988,388
390	Structures & Improvements - Leasehold Improvements	1,202,240	-	-	58,682	-	1,260,922
391	Office Furniture & Equipment	22,752,776	648,614	-	-	-	23,401,389
391	Network Equipment	71,547,007	21,016,030	(9,137,814)	-	-	83,425,223
392	Transportation Equipment - Automobiles	755,694	182,366	(165,915)	-	-	772,145
392	Transportation Equipment - Light Trucks	5,207,145	191,955	(254,091)	-	-	5,145,009
392	Transportation Equipment - Trailers	1,172,999	-	(116,343)	-	-	1,056,656
392	Transportation Equipment - Heavy Trucks	5,065,398	439,185	-	-	-	5,504,584
393	Stores Equipment	176,183	-	-	-	-	176,183
394	Tools, Shop & Garage Equipment	3,148,434	670,930	(145,898)	-	-	3,673,466
395	Laboratory Equipment	36,686	-	-	-	-	36,686
396	Power Operated Equipment	948,702	11,126	(4,968)	-	-	954,860
397	Communication Equipment	1,095,456	-	(126,372)	-	-	969,084
397	Communication Equipment - Two Way	3,692,157	-	(59,122)	-	-	3,633,035
398	Miscellaneous Equipment	678,509	8,247	(46,651)	-	-	640,105
Total Common General		266,566,181	32,459,254	(11,090,182)	-	-	287,935,252
Total Common Utility		559,583,714	71,212,189	(16,764,395)	-	-	614,031,508
Total All Utilities		7,903,608,906	857,489,070	(78,160,884)	24,295,955	-	8,707,233,047

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Electric Intangible							
303	Computer Software - 5 year	113,270,858	1,901,697	-	-	-	115,172,555
Total Electric Intangible		113,270,858	1,901,697	-	-	-	115,172,555
Electric Transmission							
350	Land - Fee	29,696,924	(1,884,491)	-	-	-	27,812,433
350	Land - Other	118,546,434	6,349,152	-	-	-	124,895,586
352	Structures & Improvements	78,984,222	24,136,683	(34,538)	-	-	103,086,366
353	Station Equipment	1,144,133,399	34,040,538	(718,155)	3,993,428	-	1,181,449,210
354	Towers & Fixtures	118,506,371	125,488	-	-	-	118,631,858
355	Poles & Fixtures	1,235,590,730	94,796,313	169,019	-	-	1,330,556,061
356	Overhead Conductor & Devices	507,473,281	24,812,943	417,878	-	-	532,704,102
357	Underground Conduit	25,647,719	262,419	-	-	-	25,910,138
358	Underground Conductor & Devices	30,951,193	(240,619)	-	-	-	30,710,573
Total Electric Transmission		3,289,530,273	182,398,425	(165,797)	3,993,428	-	3,475,756,328
Electric Distribution - Minnesota Only							
360	Land - Fee	14,252,014	1,328	-	-	-	14,253,343
360	Land - Other	48,581	-	-	-	-	48,581
361	Structures & Improvements	42,057,973	1,663,624	-	-	-	43,721,596
362	Station Equipment	522,746,308	31,673,151	(1,441,427)	-	-	552,978,032
364	Poles, Towers & Fixtures	324,776,590	19,300,763	(536,789)	(3,659)	-	343,536,905
365	Overhead Conductor & Devices	358,848,139	16,918,578	(2,530,865)	-	-	373,235,852
366	Underground Conduit	239,608,563	21,832,928	(128,942)	-	-	261,312,548
367	Underground Conductor & Devices	924,707,904	45,286,852	(2,143,823)	-	-	967,850,933
368	Line Transformers	360,625,296	20,426,243	(8,422,439)	-	-	372,629,100
368	Line Capacitors	17,732,429	1,073,016	(46,187)	-	-	18,759,258
369	Services - Overhead	71,111,884	1,130,667	(600,799)	-	-	71,641,753
369	Services - Underground	181,063,562	4,955,688	(246,132)	-	-	185,773,119
370	Meters	95,712,256	5,095,407	(4,491,072)	-	-	96,316,591
370	Meters - Old	(0)	-	-	-	-	(0)
373	Street Light & Signal Systems	56,324,285	8,045,196	(185,151)	-	-	64,184,329
Total Electric Distribution - Minnesota Only		3,209,615,784	177,403,441	(20,773,626)	(3,659)	-	3,366,241,940

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Electric General							
389	Land - Fee	4,438,256	-	-	-	-	4,438,256
389	Land - Other	665	-	-	-	-	665
390	Structures & Improvements	63,319,583	561,932	(373,209)	-	-	63,508,306
390	Structures & Improvements - Leasehold Improvements	35,652	-	-	-	-	35,652
391	Office Furniture & Equipment	25,383,711	2,377,282	(167,132)	-	-	27,593,861
391	Network Equipment	24,067,038	10,907,725	(2,576,703)	-	-	32,398,061
392	Transportation Equipment - Automobiles	585,233	523,580	-	-	-	1,108,813
392	Transportation Equipment - Light Trucks	31,845,205	1,640,294	(653,030)	-	-	32,832,470
392	Transportation Equipment - Trailers	17,343,530	565,062	(30,514)	-	-	17,878,078
392	Transportation Equipment - Heavy Trucks	95,315,285	2,274,076	-	-	-	97,589,361
393	Stores Equipment	1,724,162	-	(75,371)	-	-	1,648,791
394	Tools, Shop & Garage Equipment	77,082,854	6,427,414	(2,209,131)	-	-	81,301,137
395	Laboratory Equipment	3,539,038	145,418	(474,723)	-	-	3,209,733
396	Power Operated Equipment	42,091,879	3,871,307	(828,369)	-	-	45,134,817
397	Communication Equipment	16,530,804	646,583	(59,926)	-	-	17,117,461
397	Communication Equipment - Two Way	1,971,084	4,709,186	(147,907)	-	-	6,532,362
397	Communication Equipment - AES	7,071,726	-	-	-	-	7,071,726
397	Communication Equipment - EMS	23,389,475	23,815,049	-	71,334	-	47,275,858
398	Miscellaneous Equipment	2,866,811	-	(142,970)	-	-	2,723,841
Total Electric General		438,601,991	58,464,907	(7,738,984)	71,334	-	489,399,248
Total Electric Utility		7,051,018,905	420,168,470	(28,678,407)	4,061,102	-	7,446,570,070

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Gas Intangible							
303	Computer Software - All	5,351,957	2,138,962	-	-	-	7,490,919
Total Gas Intangible		5,351,957	2,138,962	-	-	-	7,490,919
Gas Transmission							
365	Land - Fee	629,061	-	-	-	-	629,061
365	Land - Other	878,103	-	-	-	-	878,103
366	Structures & Improvements	1,112,628	18,011	-	-	-	1,130,639
367	Mains	62,604,594	4,002,619	(816,534)	-	-	65,790,678
369	Measure & Regulating Station Equipment	13,542,649	122,315	(47,153)	-	-	13,617,811
Total Gas Transmission		78,767,034	4,142,945	(863,687)	-	-	82,046,292
Gas Distribution - Minnesota Only							
374	Land - Fee	369,420	-	-	-	-	369,420
374	Land - Other	15,002	-	-	-	-	15,002
375	Structures & Improvements	727,864	-	-	-	-	727,864
376	Mains - Metallic	120,083,196	15,152,951	(167,127)	-	-	135,069,020
376	Mains - Plastic	366,752,998	18,237,752	(596,095)	-	(1)	384,394,656
378	Measure & Regulating Station Equipment - General	21,947,766	881,022	(60,115)	-	-	22,768,673
379	Measure & Regulating Station Equipment - City Gate	1,515,492	(28,506)	(94,420)	-	-	1,392,566
380	Services - Metallic	12,954,039	(722)	(362,402)	-	-	12,590,915
380	Services - Plastic	275,384,845	10,387,588	(13,090,836)	-	-	272,681,597
381	Meters	100,545,577	7,043,882	(2,520,819)	-	-	105,068,640
381	Meters - Telemetering	36,778	-	-	-	-	36,778
383	House Regulators	10,070,258	-	-	-	-	10,070,258
Total Gas Distribution - Minnesota Only		910,403,235	51,673,967	(16,891,814)	-	-	945,185,388
Gas General							
389	Land - Other	160,121	-	-	-	-	160,121
390	Structures & Improvements	1,818,553	19,995	(345,469)	-	-	1,493,079
391	Office Furniture & Equipment	878,611	27,767	-	-	-	906,378
391	Network Equipment	38,023	-	-	-	-	38,023
392	Transportation Equipment - Automobiles	106,035	331,562	(60,655)	-	-	376,943
392	Transportation Equipment - Light Trucks	5,727,932	565,922	(239,316)	-	-	6,054,537
392	Transportation Equipment - Trailers	1,311,111	207,255	(14,256)	-	-	1,504,110
392	Transportation Equipment - Heavy Trucks	8,359,957	65,930	-	-	-	8,425,887
393	Stores Equipment	10,091	-	-	-	-	10,091
394	Tools, Shop & Garage Equipment	5,250,259	1,212,083	(204,565)	-	-	6,257,777
395	Laboratory Equipment	-	-	-	-	-	-
396	Power Operated Equipment	2,984,774	545,099	(671,655)	-	-	2,858,219
397	Communication Equipment	4,668,966	53,317	-	-	-	4,722,283
397	Communication Equipment - Two Way	37,790	82,283	-	-	-	120,072
397	Communication Equipment - AES	15,492,768	-	-	-	-	15,492,768
397	Communication Equipment - EMS	764,712	(299)	-	-	-	764,413
398	Miscellaneous Equipment	50,705	-	-	-	-	50,705
Total Gas General		47,660,408	3,110,913	(1,535,916)	-	-	49,235,406
Total Gas Utility		1,042,182,634	61,066,788	(19,291,416)	-	-	1,083,958,005

(1) Mains - Plastic balance excludes gas surcharge of \$4,991,361

FERC Acct	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
Common Intangible							
303	Computer Software - All	326,096,256	58,837,506	(6,113,612)	-	-	378,820,150
Common Intangible		326,096,256	58,837,506	(6,113,612)	-	-	378,820,150
Common General							
301	Organization	100,608	-	-	-	-	100,608
389	Land - Fee	6,191,336	-	-	-	-	6,191,336
389	Land - Other	5,572	-	-	-	-	5,572
390	Structures & Improvements	150,988,388	1,653,449	(828,431)	-	-	151,813,406
390	Structures & Improvements - Leasehold Improvements	1,260,922	17,248,527	-	-	-	18,509,449
391	Office Furniture & Equipment	23,401,389	3,740,171	-	-	-	27,141,560
391	Network Equipment	83,425,223	26,514,853	(9,493,912)	-	-	100,446,164
392	Transportation Equipment - Automobiles	772,145	51,320	-	-	-	823,465
392	Transportation Equipment - Light Trucks	5,145,009	307,716	(2,021,256)	-	-	3,431,469
392	Transportation Equipment - Trailers	1,056,656	79,011	(35,980)	-	-	1,099,687
392	Transportation Equipment - Heavy Trucks	5,504,584	859	-	-	-	5,505,442
393	Stores Equipment	176,183	82,000	(12,021)	-	-	246,162
394	Tools, Shop & Garage Equipment	3,673,466	372,133	(3,890)	-	-	4,041,708
395	Laboratory Equipment	36,686	-	(36,686)	-	-	-
396	Power Operated Equipment	954,860	36,053	-	-	-	990,912
397	Communication Equipment	969,084	19,488	(24,140)	-	-	964,432
397	Communication Equipment - Two Way	3,633,035	75,068	(3,633,035)	-	-	75,068
398	Miscellaneous Equipment	640,105	-	(57,878)	-	-	582,227
Total Common General		287,935,252	50,180,646	(16,147,229)	-	-	321,968,669
Total Common Utility		614,031,508	109,018,152	(22,260,841)	-	-	700,788,819
Total All Utilities		8,707,233,047	590,253,409	(70,230,665)	4,061,102	-	9,231,316,893

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Electric Intangible								
303	Computer Software - 5 year	29,758,124	4,555,540	-	(3,166,699)	-	-	31,146,964
Total Electric Intangible		29,758,124	4,555,540	-	(3,166,699)	-	-	31,146,964
Electric Transmission								
352	Structures & Improvements	15,988,771	1,114,332	-	(4,777)	(2,381)	1,939,031	19,034,975
353	Station Equipment	250,854,166	23,010,442	220,390	(4,500,809)	(887,873)	1,106,999	269,803,314
354	Towers & Fixtures	85,584,198	2,133,238	1,445	(12,067)	(133,590)	(184,794) (1)	87,388,430
355	Poles & Fixtures	149,944,731	10,744,689	312,346	(2,168,890)	(1,746,508)	(754,938) (1)	156,331,429
356	Overhead Conductor & Devices	120,538,245	7,770,681	38,688	(1,184,043)	(332,937)	(549,470) (1)	126,281,164
357	Underground Conduit	3,795,005	144,781	-	-	-	(13,573) (1)	3,926,213
358	Underground Conductor & Devices	6,229,266	382,936	-	-	-	(22,905) (1)	6,589,297
Total Electric Transmission		632,934,382	45,301,099	572,868	(7,870,587)	(3,103,289)	1,520,349	669,354,821
Electric Distribution - Minnesota Only								
361	Structures & Improvements	16,194,844	922,389	1,361	(123,543)	(374,259)	(1,879,477)	14,741,314
362	Station Equipment	168,300,638	12,603,413	169,672	(2,226,359)	(724,960)	(1,269,843)	176,852,562
364	Poles, Towers & Fixtures	221,467,440	10,298,877	1,387,326	(828,707)	(2,521,075)	0 (1)	229,803,861
365	Overhead Conductor & Devices	112,988,636	8,180,620	558,569	(6,353,332)	(2,636,327)	355 (1)	112,738,520
366	Underground Conduit	63,707,118	1,841,794	86,557	(400,339)	(424,518)	(5,016) (1)	64,805,595
367	Underground Conductor & Devices	223,222,466	9,760,689	496,082	(2,860,371)	(839,002)	(2,107) (1)	229,777,756
368	Line Transformers	106,702,624	6,771,215	3,161	(17,359,001)	-	0 (1)	96,117,999
368	Line Capacitors	9,887,503	575,013	18,107	(148,596)	(23,763)	- (1)	10,308,263
369	Services - Overhead	44,685,062	1,731,440	3,002	(311,291)	(568,972)	(0) (1)	45,539,241
369	Services - Underground	93,229,714	4,233,376	549	(7,311)	(27,319)	(41) (1)	97,428,969
370	Meters	23,684,476	5,451,924	-	-	-	- (1)	29,136,401
370	Meters - Old	5,683,294	275,386	-	(13,198,846)	-	0 (1)	(7,240,165)
373	Street Light & Signal Systems	40,902,034	2,452,679	358,099	(505,180)	(788,906)	(0)	42,418,727
Total Electric Distribution - Minnesota Only		1,130,655,848	65,098,816	3,082,485	(44,322,877)	(8,929,101)	(3,156,129)	1,142,429,041
Electric General								
390	Structures & Improvements	26,921,569	1,320,271	-	(790,840)	(401,976)	-	27,049,024
390	Structures & Improvements - Leasehold Improvements	-	-	-	-	-	-	-
391	Office Furniture & Equipment	10,995,425	1,324,348	-	(318,903)	(44,017)	(1,476)	11,955,376
391	Network Equipment	9,796,894	1,276,138	-	(5,878,931)	(2,012)	(8,454)	5,183,635
392	Transportation Equipment - Automobiles	96,916	72,310	-	-	-	-	169,227
392	Transportation Equipment - Light Trucks	6,749,945	1,931,388	-	-	-	-	8,681,333
392	Transportation Equipment - Trailers	1,414,216	741,642	-	-	-	-	2,155,857
392	Transportation Equipment - Heavy Trucks	9,386,197	3,573,280	-	-	-	-	12,959,477
393	Stores Equipment	760,118	81,783	-	-	-	-	841,901
394	Tools, Shop & Garage Equipment	17,861,215	3,604,016	384	(1,019,225)	5,648	5,236	20,457,273
395	Laboratory Equipment	1,985,755	374,439	-	(157,716)	-	-	2,202,479
396	Power Operated Equipment	3,530,457	2,253,775	-	-	(6,805)	4,128	5,781,555
397	Communication Equipment	4,698,905	1,349,766	-	(337,112)	(3,561)	(9,910)	5,698,089
397	Communication Equipment - Two Way	108,111	25,839	-	-	-	-	133,951
397	Communication Equipment - AES	1,347,542	365,762	-	-	-	-	1,713,304
397	Communication Equipment - EMS	4,359,344	957,760	-	(1,826,664)	-	9,406	3,499,846
398	Miscellaneous Equipment	1,312,028	195,193	-	-	(9,876)	957	1,498,301
Total Electric General		101,324,638	19,447,710	384	(10,329,391)	(462,600)	(114)	109,980,628
Total Electric Utility		1,894,672,992	134,403,165	3,655,737	(65,689,555)	(12,494,990)	(1,635,894)	1,952,911,454

(1) Transfer/Adjustment balances have been adjusted to account for depreciation expense adjustment approved in 2010 Minnesota Rate Case Settlement (Docket No. E002/GR-10-971)

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Gas Intangible								
303	Computer Software - All	2,181,710	737,663	-	(567,636)	-	1,037	2,352,773
Total Gas Intangible		2,181,710	737,663	-	(567,636)	-	1,037	2,352,773
Gas Transmission								
366	Structures & Improvements	557,740	24,810	-	-	-	-	582,550
367	Mains	23,598,839	1,568,971	-	(698)	(0)	-	25,167,113
369	Measure & Regulating Station Equipment	3,497,799	441,953	-	(96,990)	-	7,982	3,850,744
Total Gas Transmission		27,654,378	2,035,734	-	(97,688)	(0)	7,982	29,600,406
Gas Distribution - Minnesota Only								
375	Structures & Improvements	28,192	1,431	-	(4,534)	(2,878)	844	23,055
376	Mains - Metallic	50,155,708	2,328,851	75,511	(734,484)	(126,370)	(10,361)	51,688,855
376	Mains - Plastic	102,548,552	7,828,890	28,892	(575,885)	(128,460)	(1,960) (2)	109,700,029
378	Measure & Regulating Station Equipment - General	2,889,234	269,992	128,388	(93,682)	(138,538)	132,177	3,187,571
379	Measure & Regulating Station Equipment - City Gate	450,136	44,399	-	-	-	(127,460)	367,076
380	Services - Metallic	13,892,235	375,011	-	(456,043)	(146,073)	-	13,665,130
380	Services - Plastic	122,802,487	8,191,942	-	(7,931,702)	(471,721)	-	122,591,007
381	Meters	50,688,519	5,404,910	-	(4,768,701)	-	(1,221)	51,323,508
381	Meters - Telemetering	36,778	-	-	-	-	-	36,778
383	House Regulators	7,718,055	559,291	-	-	-	-	8,277,346
Total Gas Distribution - Minnesota Only		351,209,896	25,004,718	232,791	(14,565,031)	(1,014,040)	(7,982)	360,860,353
Gas General								
390	Structures & Improvements	333,436	43,146	-	(32,183)	-	-	344,399
391	Office Furniture & Equipment	114,953	48,689	-	-	-	-	163,642
391	Network Equipment	12,406	9,392	-	-	-	-	21,798
392	Transportation Equipment - Automobiles	36,324	17,527	-	-	-	-	53,851
392	Transportation Equipment - Light Trucks	1,094,169	333,737	-	-	-	-	1,427,906
392	Transportation Equipment - Trailers	239,062	61,195	-	-	-	-	300,256
392	Transportation Equipment - Heavy Trucks	1,291,055	406,437	-	-	-	-	1,697,493
393	Stores Equipment	484	505	-	-	-	-	988
394	Tools, Shop & Garage Equipment	2,341,198	258,349	-	(775,000)	-	(2,599)	1,821,948
395	Laboratory Equipment	-	-	-	-	-	-	-
396	Power Operated Equipment	692,863	57,740	-	-	-	-	750,602
397	Communication Equipment	4,965,202	1,406,616	-	(17,372)	(38,436)	1,919	6,317,929
397	Communication Equipment - Two Way	(0)	-	-	-	-	-	(0)
397	Communication Equipment - AES	1,595,472	611,160	-	-	-	-	2,206,632
397	Communication Equipment - EMS	2,461,950	458,790	-	-	-	-	2,920,739
398	Miscellaneous Equipment	64,007	4,608	-	-	-	-	68,615
Total Gas General		15,242,580	3,717,890	-	(824,555)	(38,436)	(680)	18,096,800
Total Gas Utility		396,288,564	31,496,006	232,791	(16,054,910)	(1,052,476)	357	410,910,333

(2) Mains - Plastic beginning and ending balance excludes gas surcharge of \$643,034 and \$760,704, respectively.

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Common Intangible								
303	Computer Software - All	243,653,451	19,392,409	-	(73,123,876)	-	(3)	189,921,984
Total Common Intangible		243,653,451	19,392,409	-	(73,123,876)	-	-	189,921,984
Common General								
390	Structures & Improvements	24,714,374	2,582,077	2,874	(3,697,183)	(2,498,298)	-	21,103,845
390	Structures & Improvements - Leasehold Improvements	613,316	122,243	-	-	-	-	735,560
391	Office Furniture & Equipment	18,747,145	1,694,263	-	(1,179,782)	-	-	19,261,626
391	Network Equipment	28,559,057	7,279,163	38,588	(3,602,211)	799	(53,211)	32,222,184
392	Transportation Equipment - Automobiles	172,816	45,289	-	-	-	-	218,105
392	Transportation Equipment - Light Trucks	2,256,695	403,975	-	-	-	-	2,660,669
392	Transportation Equipment - Trailers	456,274	103,259	-	-	-	-	559,533
392	Transportation Equipment - Heavy Trucks	1,938,033	355,216	-	-	-	-	2,293,249
393	Stores Equipment	60,100	6,780	-	(43,860)	-	(126)	22,894
394	Tools, Shop & Garage Equipment	931,993	169,944	-	(66,031)	-	(367)	1,035,540
395	Laboratory Equipment	28,584	3,669	-	-	-	-	32,252
396	Power Operated Equipment	210,889	64,055	-	-	-	-	274,944
397	Communication Equipment	720,887	251,518	-	(109,489)	-	-	862,916
397	Communication Equipment - Two Way	2,367,289	415,369	-	(188,021)	-	-	2,594,637
398	Miscellaneous Equipment	612,386	46,823	-	-	(1,501)	-	657,707
Total Common General		82,389,838	13,543,643	41,461	(8,886,577)	(2,499,000)	(53,704)	84,535,661
Total Common Utility		326,043,289	32,936,051	41,461	(82,010,453)	(2,499,000)	(53,704)	274,457,645
Total All Utilities		2,617,004,845	198,835,222	3,929,989	(163,754,917)	(16,046,466)	(1,689,241)	2,638,279,432

(3) Computer Software beginning and ending balance includes CRS software of \$42,789,160 and \$48,943,895, respectively.

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Electric Intangible								
303	Computer Software - 5 year	31,146,964	8,243,125	-	(855,828)	-	-	38,534,261
Total Electric Intangible		31,146,964	8,243,125	-	(855,828)	-	-	38,534,261
Electric Transmission								
352	Structures & Improvements	19,034,975	203,306	2,866	(70,691)	(11,272)	(632,716)	18,526,466
353	Station Equipment	269,803,314	6,771,996	124,426	(12,886,849)	(1,958,717)	26,523,474	288,377,645
354	Towers & Fixtures	87,388,430	(1,298,841)	479,777	(90,901)	(78,027)	6,155,904	92,556,341
355	Poles & Fixtures	156,331,429	8,312,081	966,599	(1,943,392)	(5,259,986)	(9,545,970)	148,860,762
356	Overhead Conductor & Devices	126,281,164	2,892,873	502,883	(4,679,708)	(3,140,262)	(21,430,654)	100,426,295
357	Underground Conduit	3,926,213	26,351	-	-	-	(52,023)	3,900,541
358	Underground Conductor & Devices	6,589,297	193,753	-	-	-	(1,094,027)	5,689,023
Total Electric Transmission		669,354,821	17,101,518	2,076,551	(19,671,541)	(10,448,264)	(76,013)	658,337,073
Electric Distribution - Minnesota Only								
361	Structures & Improvements	14,741,314	488,501	72,376	(86,994)	(37,230)	(774,541)	14,403,425
362	Station Equipment	176,852,562	8,269,341	2,214,642	(4,063,163)	(1,711,575)	(30,727,605)	150,834,202
364	Poles, Towers & Fixtures	229,803,861	11,030,804	963,666	(780,803)	(2,416,475)	(55,995,425)	182,605,628
365	Overhead Conductor & Devices	112,738,520	9,075,328	1,840,484	(6,291,501)	(2,715,905)	(25,757,606)	88,889,321
366	Underground Conduit	64,805,595	3,700,024	138,698	(202,775)	(925,096)	(2,143,476)	65,372,970
367	Underground Conductor & Devices	229,777,756	15,396,773	15,740	(2,991,221)	(665,730)	29,824,253	271,357,571
368	Line Transformers	96,117,999	9,002,253	77,228	(6,687,759)	(1,962,917)	73,610,591	170,157,395
368	Line Capacitors	10,308,263	720,292	-	(104,854)	(46,416)	2,282,966	13,160,251
369	Services - Overhead	45,539,241	2,349,694	4,172	(459,113)	(512,077)	4,137,375	51,059,291
369	Services - Underground	97,428,969	3,236,988	6,274	(45,976)	(28,225)	(16,234,794)	84,363,236
370	Meters	29,136,401	5,976,703	18,007	-	(587,691)	37,361,456	71,904,877
370	Meters - Old	(7,240,165)	38,522	-	(1,680,974)	-	9,196,526	313,909
373	Street Light & Signal Systems	42,418,727	2,227,143	215,180	(674,007)	(539,165)	(23,389,453)	20,258,425
Total Electric Distribution - Minnesota Only		1,142,429,041	71,512,368	5,566,468	(24,069,141)	(12,148,503)	1,390,265	1,184,680,499
Electric General								
390	Structures & Improvements	27,049,024	965,582	-	(3,173,978)	(275,876)	912,664	25,477,416
390	Structures & Improvements - Leasehold Improvements	-	246	-	-	-	20,892	21,138
391	Office Furniture & Equipment	11,955,376	1,193,215	-	(69,718)	(448)	-	13,078,426
391	Network Equipment	5,183,635	1,326,953	-	(1,096,352)	(500)	-	5,413,735
392	Transportation Equipment - Automobiles	169,227	64,280	-	-	-	-	233,507
392	Transportation Equipment - Light Trucks	8,681,333	2,039,406	-	-	-	-	10,720,739
392	Transportation Equipment - Trailers	2,155,857	782,935	-	-	-	-	2,938,792
392	Transportation Equipment - Heavy Trucks	12,959,477	4,011,220	-	-	-	-	16,970,696
393	Stores Equipment	841,901	81,803	-	(261,474)	-	-	662,230
394	Tools, Shop & Garage Equipment	20,457,273	3,814,003	-	(1,884,820)	(12,921)	-	22,373,536
395	Laboratory Equipment	2,202,479	300,244	-	(308,567)	-	-	2,194,156
396	Power Operated Equipment	5,781,555	2,505,366	-	-	-	-	8,286,921
397	Communication Equipment	5,698,089	1,647,201	-	(119,530)	(455)	(19,921)	7,205,384
397	Communication Equipment - Two Way	133,951	26,031	-	(19,682)	-	-	140,300
397	Communication Equipment - AES	1,713,304	419,702	-	-	-	-	2,133,006
397	Communication Equipment - EMS	3,499,846	1,346,859	-	(834,712)	-	19,921	4,031,914
398	Miscellaneous Equipment	1,498,301	181,182	-	(13,712)	-	-	1,665,771
Total Electric General		109,980,628	20,706,227	-	(7,782,545)	(290,199)	933,556	123,547,666
Total Electric Utility		1,952,911,454	117,563,239	7,643,018	(52,379,055)	(22,886,966)	2,247,808	2,005,099,499

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Gas Intangible								
303	Computer Software - All	2,352,773	789,567	-	-	-	-	3,142,340
Total Gas Intangible		2,352,773	789,567	-	-	-	-	3,142,340
Gas Transmission								
366	Structures & Improvements	582,550	23,267	-	-	-	(48,826)	556,990
367	Mains	25,167,113	1,691,068	-	(1,612)	-	(1,072,267)	25,784,301
369	Measure & Regulating Station Equipment	3,850,744	438,402	-	(28,111)	-	(118,604)	4,142,431
Total Gas Transmission		29,600,406	2,152,737	-	(29,724)	-	(1,239,697)	30,483,722
Gas Distribution - Minnesota Only								
375	Structures & Improvements	23,055	1,393	-	-	-	-	24,448
376	Mains - Metallic	51,688,855	2,395,206	74,293	(910,651)	(164,725)	-	53,082,978
376	Mains - Plastic	109,700,029	8,106,386	12,923	(498,094)	(192,458)	(1)	117,128,787
378	Measure & Regulating Station Equipment - General	3,187,571	278,389	-	(27,399)	(4,028)	21	3,434,553
379	Measure & Regulating Station Equipment - City Gate	367,076	43,421	-	-	-	-	410,497
380	Services - Metallic	13,665,130	371,713	-	(268,225)	(253,371)	57,419	13,572,666
380	Services - Plastic	122,591,007	8,240,641	-	(658,086)	(473,977)	181,080	129,880,664
381	Meters	51,323,508	5,456,920	879	(2,160,792)	(245,637)	-	54,374,878
381	Meters - Telemetering	36,778	-	-	-	-	-	36,778
383	House Regulators	8,277,346	558,135	-	-	-	-	8,835,480
Total Gas Distribution - Minnesota Only		360,860,353	25,452,204	88,095	(4,523,247)	(1,334,196)	238,520	380,781,728
Gas General								
390	Structures & Improvements	344,399	41,913	96,578	(119,300)	(13,812)	-	349,778
391	Office Furniture & Equipment	163,642	48,618	-	(2,662)	-	-	209,598
391	Network Equipment	21,798	9,392	-	-	-	-	31,189
392	Transportation Equipment - Automobiles	53,851	18,549	-	-	-	-	72,400
392	Transportation Equipment - Light Trucks	1,427,906	367,130	-	-	-	-	1,795,036
392	Transportation Equipment - Trailers	300,256	92,339	-	-	-	-	392,596
392	Transportation Equipment - Heavy Trucks	1,697,493	466,162	-	-	-	-	2,163,655
393	Stores Equipment	988	504	-	-	-	-	1,493
394	Tools, Shop & Garage Equipment	1,821,948	259,846	-	(302,442)	-	-	1,779,353
395	Laboratory Equipment	-	-	-	-	-	-	-
396	Power Operated Equipment	750,602	91,374	-	-	-	-	841,976
397	Communication Equipment	6,317,929	(3,737,469)	-	(10,249)	-	-	2,570,211
397	Communication Equipment - Two Way	(0)	-	-	-	-	-	(0)
397	Communication Equipment - AES	2,206,632	5,351,930	-	-	-	-	7,558,562
397	Communication Equipment - EMS	2,920,739	445,572	-	-	-	-	3,366,311
398	Miscellaneous Equipment	68,615	5,984	-	(20,200)	-	-	54,399
Total Gas General		18,096,800	3,461,844	96,578	(454,853)	(13,812)	-	21,186,557
Total Gas Utility		410,910,333	31,856,351	184,673	(5,007,824)	(1,348,008)	(1,001,177)	435,594,347

(1) Mains - Plastic beginning and ending balance excludes gas surcharge of \$760,704 and \$878,375, respectively.

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Common Intangible								
303	Computer Software - All	189,921,984	20,401,366	-	(21,484,729)	-	- (2)	188,838,620
Total Common Intangible		189,921,984	20,401,366	-	(21,484,729)	-	-	188,838,620
Common General								
390	Structures & Improvements	21,103,845	3,141,346	-	(10,192,810)	(724,240)	1,577,114	14,905,255
390	Structures & Improvements - Leasehold Improvements	735,560	173,248	-	(450,706)	-	749,171	1,207,273
391	Office Furniture & Equipment	19,261,626	1,547,580	-	(4,781,782)	(17,008)	1,853	16,012,270
391	Network Equipment	32,222,184	11,235,125	10,776	(21,150,757)	(314)	-	22,317,013
392	Transportation Equipment - Automobiles	218,105	65,114	-	-	-	-	283,219
392	Transportation Equipment - Light Trucks	2,660,669	396,486	-	-	-	-	3,057,156
392	Transportation Equipment - Trailers	559,533	98,376	-	-	(632)	632	657,909
392	Transportation Equipment - Heavy Trucks	2,293,249	390,990	-	-	-	-	2,684,239
393	Stores Equipment	22,894	9,928	-	(9,329)	-	-	23,492
394	Tools, Shop & Garage Equipment	1,035,540	178,261	-	(334,636)	(20,310)	-	858,854
395	Laboratory Equipment	32,252	3,853	-	-	-	-	36,105
396	Power Operated Equipment	274,944	78,504	-	-	-	-	353,448
397	Communication Equipment	862,916	377,546	-	(44,115)	(150)	-	1,196,197
397	Communication Equipment - Two Way	2,594,637	426,952	-	(42,946)	-	-	2,978,642
398	Miscellaneous Equipment	657,707	41,733	-	(237,763)	-	-	461,677
Total Common General		84,535,661	18,165,040	10,776	(37,244,844)	(762,654)	2,328,770	67,032,749
Total Common Utility		274,457,645	38,566,406	10,776	(58,729,573)	(762,654)	2,328,770	255,871,369
Total All Utilities		2,638,279,432	187,985,996	7,838,467	(116,116,452)	(24,997,629)	3,575,401	2,696,565,215

(2) Computer Software beginning and ending balance includes CRS software of \$48,943,895 and \$54,847,771, respectively.

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Electric Intangible								
303	Computer Software - 5 year	38,534,261	9,351,935	-	-	-	-	47,886,197
Total Electric Intangible		38,534,261	9,351,935	-	-	-	-	47,886,197
Electric Transmission								
352	Structures & Improvements	18,526,466	(1,158,578)	-	(5,105)	(24,713)	(62,158)	17,275,912
353	Station Equipment	288,377,645	(18,979,565)	722,177	(611,451)	(425,055)	62,158	269,145,909
354	Towers & Fixtures	92,556,341	(10,257,118)	180	(40,284)	(30,660)	-	82,228,459
355	Poles & Fixtures	148,860,762	(958,578)	78,812	(181,568)	(1,218,486)	(164,869)	146,416,073
356	Overhead Conductor & Devices	100,426,295	(5,629,318)	103,338	(599,036)	(1,200,384)	(64,742)	93,036,154
357	Underground Conduit	3,900,541	(332,673)	-	-	-	-	3,567,868
358	Underground Conductor & Devices	5,689,023	(309,428)	-	-	-	-	5,379,594
Total Electric Transmission		658,337,073	(37,625,259)	904,508	(1,437,443)	(2,899,298)	(229,611)	617,049,969
Electric Distribution - Minnesota Only								
361	Structures & Improvements	14,403,425	79,364	46	(12,249)	(40,402)	7,129	14,437,311
362	Station Equipment	150,834,202	4,822,969	11,252	(600,765)	(927,496)	500,744	154,640,905
364	Poles, Towers & Fixtures	182,605,628	6,630,149	1,147,408	(983,520)	(2,425,359)	57,872	187,032,177
365	Overhead Conductor & Devices	88,889,321	6,865,182	3,223,411	(8,203,674)	(4,186,555)	64,742	86,652,428
366	Underground Conduit	65,372,970	2,117,224	37,291	(156,207)	(871,414)	-	66,499,864
367	Underground Conductor & Devices	271,357,571	8,458,204	386,782	(4,020,871)	(717,088)	-	275,464,599
368	Line Transformers	170,157,395	2,717,534	-	(5,518,569)	(633,047)	-	166,723,312
368	Line Capacitors	13,160,251	452,321	41,111	(2,457,443)	(38,946)	-	11,157,293
369	Services - Overhead	51,059,291	893,758	8,385	(115,887)	(338,458)	-	51,507,088
369	Services - Underground	84,363,236	1,010,996	8,985	(21,158)	(16,995)	-	85,345,065
370	Meters	71,904,877	4,716,727	7,983	(4,378,862)	(249,747)	-	72,000,977
370	Meters - Old	313,909	-	-	-	-	-	313,909
373	Street Light & Signal Systems	20,258,425	1,756,261	88,883	(328,520)	(527,774)	-	21,247,275
Total Electric Distribution - Minnesota Only		1,184,680,499	40,520,690	4,961,535	(26,797,725)	(10,973,282)	630,487	1,193,022,203
Electric General								
390	Structures & Improvements	25,477,416	(113,232)	-	(649,654)	(160,606)	-	24,553,924
390	Structures & Improvements - Leasehold Improvements	21,138	2,952	-	-	-	-	24,090
391	Office Furniture & Equipment	13,078,426	1,018,549	-	-	(4,528)	-	14,092,447
391	Network Equipment	5,413,735	2,269,263	-	(2,792,103)	-	(62,613)	4,828,281
392	Transportation Equipment - Automobiles	233,507	48,032	-	-	-	-	281,539
392	Transportation Equipment - Light Trucks	10,720,739	2,002,624	-	-	-	-	12,723,363
392	Transportation Equipment - Trailers	2,938,792	675,980	-	-	-	-	3,614,772
392	Transportation Equipment - Heavy Trucks	16,970,696	4,292,120	-	-	-	-	21,262,816
393	Stores Equipment	662,230	77,436	-	(66,914)	2,508	(279)	674,982
394	Tools, Shop & Garage Equipment	22,373,536	4,028,141	-	(919,705)	(18,037)	12,386	25,476,321
395	Laboratory Equipment	2,194,156	289,297	-	(892,983)	-	(7,111)	1,583,359
396	Power Operated Equipment	8,286,921	2,538,581	-	-	-	-	10,825,502
397	Communication Equipment	7,205,384	1,706,263	-	(512,066)	-	(4,741)	8,394,839
397	Communication Equipment - Two Way	140,300	35,543	-	-	-	-	175,843
397	Communication Equipment - AES	2,133,006	391,515	-	-	-	-	2,524,521
397	Communication Equipment - EMS	4,031,914	1,897,778	-	-	-	-	5,929,692
398	Miscellaneous Equipment	1,665,771	154,701	-	-	-	-	1,820,472
Total Electric General		123,547,666	21,315,543	-	(5,833,425)	(180,663)	(62,359)	138,786,762
Total Electric Utility		2,005,099,499	33,562,909	5,866,043	(34,068,593)	(14,053,243)	338,517	1,996,745,131

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Gas Intangible								
303	Computer Software - All	3,142,340	837,436	-	1,037	-	-	3,980,814
Total Gas Intangible		3,142,340	837,436	-	1,037	-	-	3,980,814
Gas Transmission								
366	Structures & Improvements	556,990	18,907	-	-	-	-	575,897
367	Mains	25,784,301	899,061	-	(1,523,206)	(1,420,195)	-	23,739,961
369	Measure & Regulating Station Equipment	4,142,431	454,690	-	(48,209)	(152,556)	-	4,396,357
Total Gas Transmission		30,483,722	1,372,658	-	(1,571,415)	(1,572,751)	-	28,712,215
Gas Distribution - Minnesota Only								
375	Structures & Improvements	24,448	1,376	-	-	-	-	25,824
376	Mains - Metallic	53,082,978	2,240,997	248	(656,011)	(458,598)	-	54,209,615
376	Mains - Plastic	117,128,787	8,372,314	526	(709,130)	(166,624)	(1)	124,625,873
378	Measure & Regulating Station Equipment - General	3,434,553	331,757	-	(1,228)	(100,530)	-	3,664,552
379	Measure & Regulating Station Equipment - City Gate	410,497	51,031	-	-	-	-	461,528
380	Services - Metallic	13,572,666	399,561	-	(106,689)	(65,872)	-	13,799,666
380	Services - Plastic	129,880,664	8,682,372	-	(283,813)	(579,055)	-	137,700,168
381	Meters	54,374,878	4,913,266	17,003	(2,472,223)	(98,719)	-	56,734,205
381	Meters - Telemetering	36,778	-	-	-	-	-	36,778
383	House Regulators	8,835,480	504,398	-	-	(4,095)	-	9,335,783
Total Gas Distribution - Minnesota Only		380,781,728	25,497,072	17,778	(4,229,093)	(1,473,494)	-	400,593,991
Gas General								
390	Structures & Improvements	349,778	39,469	-	-	-	-	389,247
391	Office Furniture & Equipment	209,598	45,782	-	-	-	-	255,379
391	Network Equipment	31,189	8,617	-	(14,837)	-	(309)	24,660
392	Transportation Equipment - Automobiles	72,400	6,195	-	-	-	-	78,595
392	Transportation Equipment - Light Trucks	1,795,036	374,310	-	-	-	-	2,169,346
392	Transportation Equipment - Trailers	392,596	83,081	-	-	-	-	475,677
392	Transportation Equipment - Heavy Trucks	2,163,655	505,164	-	-	-	-	2,668,819
393	Stores Equipment	1,493	505	-	-	-	-	1,997
394	Tools, Shop & Garage Equipment	1,779,353	302,839	-	-	-	-	2,082,191
395	Laboratory Equipment	-	-	-	-	-	-	-
396	Power Operated Equipment	841,976	106,576	-	11,924	-	-	960,476
397	Communication Equipment	2,570,211	516,028	-	(171,106)	-	(1,584)	2,913,550
397	Communication Equipment - Two Way	(0)	-	-	-	-	-	(0)
397	Communication Equipment - AES	7,558,562	1,032,856	-	-	-	-	8,591,417
397	Communication Equipment - EMS	3,366,311	411,642	-	(2,365,462)	-	-	1,412,492
398	Miscellaneous Equipment	54,399	4,934	-	-	-	-	59,333
Total Gas General		21,186,557	3,437,998	-	(2,539,481)	-	(1,893)	22,083,180
Total Gas Utility		435,594,347	31,145,164	17,778	(8,338,952)	(3,046,245)	(1,893)	455,370,199

(1) Mains - Plastic beginning and ending balance excludes gas surcharge of \$878,375 and \$996,045, respectively.

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Common Intangible								
303	Computer Software - All	188,838,620	26,556,110	-	(867,148)	(5,590)	5,590 (2)	214,527,582
Total Common Intangible		188,838,620	26,556,110	-	(867,148)	(5,590)	5,590	214,527,582
Common General								
390	Structures & Improvements	14,905,255	4,124,733	1,006	(2,569,934)	(610,379)	-	15,850,680
390	Structures & Improvements - Leasehold Improvements	1,207,273	20,502	-	-	-	824	1,228,599
391	Office Furniture & Equipment	16,012,270	1,482,421	3,247	(5,902,551)	(6,100)	(25,219)	11,564,068
391	Network Equipment	22,317,013	15,457,930	25,567	(10,839,036)	4,637	(94,405)	26,871,706
392	Transportation Equipment - Automobiles	283,219	54,873	-	-	-	-	338,091
392	Transportation Equipment - Light Trucks	3,057,156	329,991	-	-	-	-	3,387,146
392	Transportation Equipment - Trailers	657,909	84,126	-	-	-	-	742,035
392	Transportation Equipment - Heavy Trucks	2,684,239	398,289	-	-	-	-	3,082,527
393	Stores Equipment	23,492	8,829	-	-	-	-	32,321
394	Tools, Shop & Garage Equipment	858,854	206,377	-	-	(19,178)	-	1,046,053
395	Laboratory Equipment	36,105	1,410	-	-	-	-	37,515
396	Power Operated Equipment	353,448	81,824	-	-	-	-	435,273
397	Communication Equipment	1,196,197	131,813	-	(545,824)	-	(5,056)	777,130
397	Communication Equipment - Two Way	2,978,642	464,310	-	(3,253)	-	-	3,439,700
398	Miscellaneous Equipment	461,677	51,581	-	-	(1,002)	-	512,256
Total Common General		67,032,749	22,899,007	29,820	(19,860,597)	(632,022)	(123,856)	69,345,100
Total Common Utility		255,871,369	49,455,117	29,820	(20,727,745)	(637,612)	(118,266)	283,872,683
Total All Utilities		2,696,565,215	114,163,190	5,913,640	(63,135,290)	(17,737,100)	218,357	2,735,988,013

(2) Computer Software beginning and ending balance includes CRS software of \$54,847,771 and \$61,020,350, respectively.

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Electric Intangible								
303	Computer Software - 5 year	47,886,197	12,645,805	-	(6,155,198)	-	-	54,376,803
Total Electric Intangible		47,886,197	12,645,805	-	(6,155,198)	-	-	54,376,803
Electric Transmission								
352	Structures & Improvements	17,275,912	(187,529)	-	(70,653)	(2)	1,312	17,019,040
353	Station Equipment	269,145,909	(1,606,549)	11,006	(3,507,159)	(739,545)	47,962	263,351,624
354	Towers & Fixtures	82,228,459	(5,247,527)	3,645	(10,264)	(37,334)	(159,001)	76,777,978
355	Poles & Fixtures	146,416,073	12,515,481	366,954	(4,946,544)	(2,377,568)	159,001	152,133,397
356	Overhead Conductor & Devices	93,036,154	1,573,899	391,777	(2,860,800)	(2,051,275)	-	90,089,756
357	Underground Conduit	3,567,868	43,793	-	-	(16,825)	-	3,594,836
358	Underground Conductor & Devices	5,379,594	132,972	-	(12,708)	(16,820)	-	5,483,038
Total Electric Transmission		617,049,969	7,224,538	773,383	(11,408,128)	(5,239,368)	49,274	608,449,667
Electric Distribution - Minnesota Only								
361	Structures & Improvements	14,437,311	468,809	21,132	(138,814)	(383,011)	(1,312)	14,404,115
362	Station Equipment	154,640,905	7,782,640	153,570	(3,672,330)	(1,412,854)	42,903	157,534,835
364	Poles, Towers & Fixtures	187,032,177	10,211,116	514,599	(1,320,496)	(2,894,426)	-	193,542,969
365	Overhead Conductor & Devices	86,652,428	8,645,158	181,947	(6,031,335)	(2,488,935)	-	86,959,263
366	Underground Conduit	66,499,864	3,401,222	113,480	(364,680)	(665,105)	-	68,984,781
367	Underground Conductor & Devices	275,464,599	13,652,706	364,343	(3,644,460)	(845,390)	-	284,991,797
368	Line Transformers	166,723,312	6,126,756	-	(6,266,381)	(626,212)	-	165,957,475
368	Line Capacitors	11,157,293	543,055	(7)	(382,255)	(19,730)	-	11,298,356
369	Services - Overhead	51,507,088	1,760,279	2,958	(171,514)	(571,525)	-	52,527,285
369	Services - Underground	85,345,065	2,414,132	1,352	(37,696)	(23,624)	-	87,699,228
370	Meters	72,000,977	5,222,303	24,493	(3,956,814)	(383,684)	-	72,907,276
370	Meters - Old	313,909	-	-	-	-	-	313,909
373	Street Light & Signal Systems	21,247,275	2,131,693	95,958	(511,328)	(304,361)	-	22,659,237
Total Electric Distribution - Minnesota Only		1,193,022,203	62,359,868	1,473,826	(26,498,103)	(10,618,859)	41,591	1,219,780,526
Electric General								
390	Structures & Improvements	24,553,924	485,562	127,990	(1,474,613)	(160,947)	-	23,531,916
390	Structures & Improvements - Leasehold Improvements	24,090	2,952	-	-	-	-	27,042
391	Office Furniture & Equipment	14,092,447	1,140,858	-	(527,953)	-	-	14,705,351
391	Network Equipment	4,828,281	4,966,585	-	(174,104)	(54,922)	-	9,565,839
392	Transportation Equipment - Automobiles	281,539	54,789	-	(8,718)	-	-	327,609
392	Transportation Equipment - Light Trucks	12,723,363	2,263,815	16,243	(57,114)	12,529	-	14,958,836
392	Transportation Equipment - Trailers	3,614,772	804,486	17,009	(38,497)	25,923	-	4,423,694
392	Transportation Equipment - Heavy Trucks	21,262,816	5,278,747	45,063	-	35,336	-	26,621,962
393	Stores Equipment	674,982	80,745	-	(57,769)	-	-	697,958
394	Tools, Shop & Garage Equipment	25,476,321	4,482,114	-	(3,325,572)	-	-	26,632,862
395	Laboratory Equipment	1,583,359	281,071	-	(283,177)	-	-	1,581,254
396	Power Operated Equipment	10,825,502	3,014,552	63,252	(52,719)	35,816	-	13,888,403
397	Communication Equipment	8,394,839	1,646,017	-	(128,665)	-	-	9,912,191
397	Communication Equipment - Two Way	175,843	183,694	-	-	-	-	359,537
397	Communication Equipment - AES	2,524,521	423,529	-	-	-	-	2,948,050
397	Communication Equipment - EMS	5,929,692	2,399,307	-	(241,981)	(1,037)	-	8,085,981
398	Miscellaneous Equipment	1,820,472	168,652	-	(11,893)	1	-	1,977,233
Total Electric General		138,786,762	27,677,476	271,555	(6,382,776)	(107,300)	-	160,245,717
Total Electric Utility		1,996,745,131	109,907,687	2,518,764	(50,444,205)	(15,965,528)	90,865	2,042,852,714

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Gas Intangible								
303	Computer Software - All	3,980,814	585,902	-	-	-	-	4,566,715
Total Gas Intangible		3,980,814	585,902	-	-	-	-	4,566,715
Gas Transmission								
366	Structures & Improvements	575,897	18,878	-	-	-	-	594,776
367	Mains	23,739,961	894,788	-	(1,276)	(56,357)	-	24,577,115
369	Measure & Regulating Station Equipment	4,396,357	478,975	-	(8,377)	(39,033)	-	4,827,921
Total Gas Transmission		28,712,215	1,392,641	-	(9,654)	(95,391)	-	29,999,812
Gas Distribution - Minnesota Only								
375	Structures & Improvements	25,824	4,473	-	-	-	-	30,297
376	Mains - Metallic	54,209,615	2,396,084	-	(1,126,614)	(344,745)	-	55,134,340
376	Mains - Plastic	124,625,873	9,031,011	7,063	(939,214)	(171,304)	(1)	132,553,428
378	Measure & Regulating Station Equipment - General	3,664,552	706,071	-	(293,236)	(74,629)	-	4,002,759
379	Measure & Regulating Station Equipment - City Gate	461,528	56,097	-	(6,424)	(73,058)	-	438,142
380	Services - Metallic	13,799,666	399,379	-	(370,867)	(95,953)	-	13,732,224
380	Services - Plastic	137,700,168	9,055,553	-	(2,072,789)	(594,801)	-	144,088,130
381	Meters	56,734,205	4,910,853	34,053	(2,916,824)	(133,579)	-	58,628,708
381	Meters - Telemetering	36,778	-	-	-	-	-	36,778
383	House Regulators	9,335,783	503,893	-	(29)	(594)	-	9,839,053
Total Gas Distribution - Minnesota Only		400,593,991	27,063,414	41,116	(7,725,997)	(1,488,664)	-	418,483,859
Gas General								
390	Structures & Improvements	389,247	39,720	-	(3,617)	(1,517)	-	423,833
391	Office Furniture & Equipment	255,379	43,898	-	-	-	-	299,277
391	Network Equipment	24,660	9,641	-	(22,729)	-	-	11,573
392	Transportation Equipment - Automobiles	78,595	7,844	-	-	-	-	86,439
392	Transportation Equipment - Light Trucks	2,169,346	415,487	-	-	-	-	2,584,833
392	Transportation Equipment - Trailers	475,677	78,205	-	-	4,620	-	558,502
392	Transportation Equipment - Heavy Trucks	2,668,819	548,038	-	-	-	-	3,216,857
393	Stores Equipment	1,997	505	-	-	-	-	2,502
394	Tools, Shop & Garage Equipment	2,082,191	321,337	-	(677,271)	-	-	1,726,257
395	Laboratory Equipment	-	-	-	-	-	-	-
396	Power Operated Equipment	960,476	183,382	-	-	-	-	1,143,857
397	Communication Equipment	2,913,550	518,615	-	-	-	-	3,432,165
397	Communication Equipment - Two Way	(0)	1,944	-	-	-	-	1,944
397	Communication Equipment - AES	8,591,417	1,032,856	-	-	-	-	9,624,273
397	Communication Equipment - EMS	1,412,492	181,692	-	(1,331,967)	-	-	262,217
398	Miscellaneous Equipment	59,333	3,622	-	(32,504)	-	-	30,450
Total Gas General		22,083,180	3,386,784	-	(2,068,088)	3,104	-	23,404,979
Total Gas Utility		455,370,199	32,428,741	41,116	(9,803,739)	(1,580,951)	-	476,455,366

(1) Mains - Plastic beginning and ending balance excludes gas surcharge of \$996,045 and \$1,113,755, respectively.

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Common Intangible								
303	Computer Software - All	214,527,582	25,930,252	-	(5,674,212)	-	- (2)	234,783,622
Total Common Intangible		214,527,582	25,930,252	-	(5,674,212)	-	-	234,783,622
Common General								
390	Structures & Improvements	15,850,680	3,793,921	(1,667)	(1,033,009)	(257,719)	(677)	18,351,529
390	Structures & Improvements - Leasehold Improvements	1,228,599	39,643	-	-	-	677	1,268,919
391	Office Furniture & Equipment	11,564,068	1,328,603	-	-	-	(1,854)	12,890,818
391	Network Equipment	26,871,706	18,145,826	5,560	(9,137,814)	-	0	35,885,278
392	Transportation Equipment - Automobiles	338,091	81,587	-	(165,915)	-	-	253,763
392	Transportation Equipment - Light Trucks	3,387,146	374,715	13,222	(254,091)	12,241	-	3,533,233
392	Transportation Equipment - Trailers	742,035	96,195	-	(116,343)	-	(632)	721,255
392	Transportation Equipment - Heavy Trucks	3,082,527	389,111	21,032	-	1,056	-	3,493,727
393	Stores Equipment	32,321	8,821	-	-	-	-	41,142
394	Tools, Shop & Garage Equipment	1,046,053	230,047	-	(145,898)	-	-	1,130,201
395	Laboratory Equipment	37,515	387	-	-	-	-	37,901
396	Power Operated Equipment	435,273	82,507	-	(4,968)	-	-	512,812
397	Communication Equipment	777,130	118,800	-	(126,372)	-	-	769,559
397	Communication Equipment - Two Way	3,439,700	353,830	-	(59,122)	-	-	3,734,408
398	Miscellaneous Equipment	512,256	44,828	-	(46,651)	-	-	510,432
Total Common General		69,345,100	25,088,822	38,146	(11,090,182)	(244,422)	(2,486)	83,134,978
Total Common Utility		283,872,683	51,019,074	38,146	(16,764,395)	(244,422)	(2,486)	317,918,599
Total All Utilities		2,735,988,013	193,355,502	2,598,026	(77,012,339)	(17,790,901)	88,379	2,837,226,679

(2) Computer Software beginning and ending balance includes CRS software of \$61,020,350 and \$61,889,999, respectively

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Electric Intangible								
303	Computer Software - 5 year	54,376,803	18,066,707	-	-	-	-	72,443,511
Total Electric Intangible		54,376,803	18,066,707	-	-	-	-	72,443,511
Electric Transmission								
352	Structures & Improvements	17,019,040	477,050	3,552	(34,538)	(28,076)	-	17,437,028
353	Station Equipment	263,351,624	7,313,122	76,216	(718,155)	(905,860)	(0)	269,116,947
354	Towers & Fixtures	76,777,978	(2,732,440)	-	-	-	-	74,045,538
355	Poles & Fixtures	152,133,397	19,792,532	40,463	169,019	(179,993)	-	171,955,418
356	Overhead Conductor & Devices	90,089,756	5,130,488	62,207	417,878	(197,930)	(17)	95,502,380
357	Underground Conduit	3,594,836	146,025	-	-	-	-	3,740,861
358	Underground Conductor & Devices	5,483,038	275,817	-	-	-	-	5,758,856
Total Electric Transmission		608,449,667	30,402,595	182,439	(165,797)	(1,311,859)	(17)	637,557,028
Electric Distribution - Minnesota Only								
361	Structures & Improvements	14,404,115	673,059	-	-	-	(4)	15,077,170
362	Station Equipment	157,534,835	9,284,560	10,384	(1,441,427)	(171,176)	-	165,217,176
364	Poles, Towers & Fixtures	193,542,969	12,244,562	599,255	(536,789)	(4,996,781)	-	200,853,216
365	Overhead Conductor & Devices	86,959,263	9,715,394	197,134	(2,530,865)	(4,206,868)	11,706	90,145,764
366	Underground Conduit	68,984,781	4,167,833	132,968	(128,942)	(1,192,421)	-	71,964,218
367	Underground Conductor & Devices	284,991,797	16,681,332	327,765	(2,143,823)	(5,319,175)	-	294,537,897
368	Line Transformers	165,957,475	8,241,520	-	(8,422,439)	(154)	-	165,776,402
368	Line Capacitors	11,298,356	645,500	158	(46,187)	(15,012)	-	11,882,815
369	Services - Overhead	52,527,285	2,204,814	2,346	(600,799)	(570,752)	-	53,562,895
369	Services - Underground	87,699,228	3,151,524	2,868	(246,132)	(87,840)	-	90,519,649
370	Meters	72,907,276	5,573,768	2,074	(4,491,072)	-	313,909	74,305,953
370	Meters - Old	313,909	-	-	-	-	(313,909)	-
373	Street Light & Signal Systems	22,659,237	2,387,712	85,508	(185,151)	(776,792)	-	24,170,514
Total Electric Distribution - Minnesota Only		1,219,780,526	74,971,576	1,360,461	(20,773,626)	(17,336,971)	11,702	1,258,013,669
Electric General								
390	Structures & Improvements	23,531,916	797,835	-	(373,209)	(142,899)	-	23,813,644
390	Structures & Improvements - Leasehold Improvements	27,042	2,952	-	-	-	-	29,994
391	Office Furniture & Equipment	14,705,351	1,206,999	-	(167,132)	-	-	15,745,218
391	Network Equipment	9,565,839	5,936,554	-	(2,576,703)	-	(0)	12,925,690
392	Transportation Equipment - Automobiles	327,609	82,009	55,724	-	-	-	465,342
392	Transportation Equipment - Light Trucks	14,958,836	2,568,024	387,136	(653,030)	-	-	17,260,966
392	Transportation Equipment - Trailers	4,423,694	1,156,836	407,078	(30,514)	-	-	5,957,094
392	Transportation Equipment - Heavy Trucks	26,621,962	6,677,711	1,589,313	-	-	-	34,888,986
393	Stores Equipment	697,958	80,521	-	(75,371)	-	-	703,108
394	Tools, Shop & Garage Equipment	26,632,862	4,963,402	-	(2,209,131)	-	0	29,387,134
395	Laboratory Equipment	1,581,254	313,465	-	(474,723)	-	-	1,419,995
396	Power Operated Equipment	13,888,403	3,635,766	2,414,653	(828,369)	-	-	19,110,453
397	Communication Equipment	9,912,191	1,834,437	-	(59,926)	-	-	11,686,701
397	Communication Equipment - Two Way	359,537	291,143	-	(147,907)	-	-	502,772
397	Communication Equipment - AES	2,948,050	439,510	-	-	-	-	3,387,560
397	Communication Equipment - EMS	8,085,981	4,469,513	-	-	-	0	12,555,494
398	Miscellaneous Equipment	1,977,233	171,987	-	(142,970)	-	-	2,006,250
Total Electric General		160,245,717	34,628,662	4,853,904	(7,738,984)	(142,899)	0	191,846,401
Total Electric Utility		2,042,852,714	158,069,540	6,396,804	(28,678,407)	(18,791,729)	11,686	2,159,860,609

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Gas Intangible								
303	Computer Software - All	4,566,715	641,998	-	-	-	-	5,208,713
Total Gas Intangible		4,566,715	641,998	-	-	-	-	5,208,713
Gas Transmission								
366	Structures & Improvements	594,776	18,838	-	-	-	-	613,614
367	Mains	24,577,115	922,141	-	(816,534)	(55,751)	-	24,626,970
369	Measure & Regulating Station Equipment	4,827,921	510,085	-	(17,023)	-	-	5,320,983
Total Gas Transmission		29,999,812	1,451,064	-	(833,558)	(55,751)	-	30,561,568
Gas Distribution - Minnesota Only								
375	Structures & Improvements	30,297	17,753	-	-	-	-	48,049
376	Mains - Metallic	55,134,340	2,973,858	-	(167,127)	(384,122)	-	57,556,949
376	Mains - Plastic	132,553,428	9,496,087	-	(596,095)	(3,493,775)	(1)	137,959,646
378	Measure & Regulating Station Equipment - General	4,002,759	738,853	-	(60,115)	(3,919)	-	4,677,577
379	Measure & Regulating Station Equipment - City Gate	438,142	39,389	-	(94,420)	(920)	-	382,190
380	Services - Metallic	13,732,224	449,760	-	(362,402)	(32,643)	-	13,786,939
380	Services - Plastic	144,088,130	9,131,053	-	(13,090,836)	(367,572)	-	139,760,775
381	Meters	58,628,708	5,095,278	10,749	(2,520,819)	-	-	61,213,916
381	Meters - Telemetering	36,778	-	-	-	-	-	36,778
383	House Regulators	9,839,053	503,513	-	-	-	-	10,342,566
Total Gas Distribution - Minnesota Only		418,483,859	28,445,544	10,749	(16,891,814)	(4,282,952)	-	425,765,387
Gas General								
390	Structures & Improvements	423,833	39,636	-	(345,469)	(47,119)	-	70,882
391	Office Furniture & Equipment	299,277	44,736	-	-	-	-	344,014
391	Network Equipment	11,573	9,506	-	-	-	-	21,078
392	Transportation Equipment - Automobiles	86,439	13,740	3,300	(60,655)	-	-	42,824
392	Transportation Equipment - Light Trucks	2,584,833	469,794	18,180	(239,316)	-	-	2,833,491
392	Transportation Equipment - Trailers	558,502	88,081	17,495	(14,256)	-	-	649,821
392	Transportation Equipment - Heavy Trucks	3,216,857	601,145	44,866	-	-	-	3,862,867
393	Stores Equipment	2,502	505	-	-	-	-	3,006
394	Tools, Shop & Garage Equipment	1,726,257	390,402	-	(204,565)	-	-	1,912,094
395	Laboratory Equipment	-	-	-	-	-	-	-
396	Power Operated Equipment	1,143,857	229,439	226,474	(671,655)	-	-	928,115
397	Communication Equipment	3,432,165	521,203	-	-	-	-	3,953,368
397	Communication Equipment - Two Way	1,944	10,149	-	-	-	-	12,093
397	Communication Equipment - AES	9,624,273	1,032,856	-	-	-	-	10,657,129
397	Communication Equipment - EMS	262,217	84,522	-	-	-	-	346,739
398	Miscellaneous Equipment	30,450	3,381	-	-	-	-	33,831
Total Gas General		23,404,979	3,539,093	310,314	(1,535,916)	(47,119)	-	25,671,352
Total Gas Utility		476,455,366	34,077,699	321,063	(19,261,287)	(4,385,821)	-	487,207,020

(1) Mains - Plastic beginning and ending balance excludes gas surcharge of \$1,113,755 and \$1,231,425, respectively.

FERC Acct	Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements	Cost Of Removal		
Common Intangible								
303	Computer Software - All	234,783,622	22,115,694	-	(6,113,612)	-	(2)	250,785,703
Total Common Intangible		234,783,622	22,115,694	-	(6,113,612)	-	-	250,785,703
Common General								
390	Structures & Improvements	18,351,529	3,730,901	932	(828,431)	(463,032)	-	20,791,898
390	Structures & Improvements - Leasehold Improvements	1,268,919	645,899	-	-	-	-	1,914,818
391	Office Furniture & Equipment	12,890,818	1,363,364	-	-	-	-	14,254,181
391	Network Equipment	35,885,278	20,921,578	-	(9,493,912)	-	-	47,312,945
392	Transportation Equipment - Automobiles	253,763	83,387	52,554	-	-	-	389,704
392	Transportation Equipment - Light Trucks	3,533,233	419,311	89,804	(2,021,256)	420	-	2,021,512
392	Transportation Equipment - Trailers	721,255	72,423	3,431	(35,980)	-	-	761,129
392	Transportation Equipment - Heavy Trucks	3,493,727	408,110	20,136	-	-	-	3,921,973
393	Stores Equipment	41,142	12,487	-	(12,021)	-	-	41,609
394	Tools, Shop & Garage Equipment	1,130,201	261,592	-	(3,890)	-	0	1,387,903
395	Laboratory Equipment	37,901	258	-	(36,686)	-	-	1,473
396	Power Operated Equipment	512,812	84,074	12,270	-	-	-	609,156
397	Communication Equipment	769,559	114,182	-	(24,140)	-	-	859,600
397	Communication Equipment - Two Way	3,734,408	21,851	-	(3,633,035)	-	-	123,224
398	Miscellaneous Equipment	510,432	43,644	-	(57,878)	-	-	496,199
Total Common General		83,134,978	28,183,061	179,127	(16,147,229)	(462,612)	0	94,887,325
Total Common Utility		317,918,599	50,298,755	179,127	(22,260,841)	(462,612)	0	345,673,028
Total All Utilities		2,837,226,679	242,445,994	6,896,994	(70,200,536)	(23,640,161)	11,686	2,992,740,657

(2) Computer Software beginning and ending balance includes CRS software of \$61,889,999 and \$62,268,096, respectively.

Northern States Power Company
2012 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 1 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Settlement Depr Rate	Reserve Ratio
		(a)	%	Amount	(d)	(e)=+(a)-(c)-(d)	(f)	(g)=+(100%-(b))/(f)	(h)=+(d)/((a)-(c))		
Electric Intangible											
303	Misc Computer Software	38,001,392	0%	-	29,758,124	8,243,269	5	4,555,540	20.00%		78.31%
Total Electric Intangible		38,001,392		-	29,758,124	8,243,269		4,555,540			
Electric Transmission											
352	Structures & Improvements	46,878,153	0%	-	15,988,771	30,889,382	45	1,114,332	2.22%		34.11%
353	Station Equipment	856,268,539	0%	-	250,854,166	605,414,373	38	23,010,442	2.63%		29.30%
354	Towers & Fixtures	113,933,667	-25%	(28,483,417)	85,584,198	56,832,886	50	2,133,238 (1)	2.50%	1.87% (2)	60.09%
355	Poles & Fixtures	557,866,574	-10%	(55,786,657)	149,944,731	463,708,500	45	10,744,689 (1)	2.44%	1.82% (2)	24.43%
356	Overhead Conductor & Devices	303,746,575	-30%	(91,123,973)	120,538,245	274,332,303	42	7,770,681 (1)	3.10%	2.47% (2)	30.53%
357	Underground Conduit	12,146,888	0%	-	3,795,005	8,351,883	55	144,781 (1)	1.82%	1.19% (2)	31.24%
358	Underground Conductor & Devices	20,992,067	0%	-	6,229,266	14,762,802	40	382,936 (1)	2.50%	1.87% (2)	29.67%
Total Electric Transmission		1,911,832,463		(175,394,047)	632,934,382	1,454,292,128		45,301,099			
Electric Distribution - Minnesota Only											
361	Structures & Improvements	33,530,827	-30%	(10,059,248)	16,194,844	27,395,231	45	922,389	2.89%		37.15%
362	Station Equipment	432,935,359	-10%	(43,293,536)	168,300,638	307,928,257	38	12,603,413	2.89%		35.34%
364	Poles, Towers & Fixtures	276,983,831	-90%	(249,285,448)	221,467,440	304,801,838	40	10,298,877 (1)	4.75%	3.67% (2)	42.08%
365	Overhead Conductor & Devices	305,257,633	-30%	(91,577,290)	112,988,636	283,846,287	35	8,180,620 (1)	3.71%	2.64% (2)	28.47%
366	Underground Conduit	195,485,167	0%	-	63,707,118	131,778,049	50	1,841,794 (1)	2.00%	0.92% (2)	32.59%
367	Underground Conductor & Devices	796,388,991	20%	159,277,798	223,222,466	413,888,727	35	9,760,689 (1)	2.29%	1.21% (2)	35.04%
368	Line Transformers	344,415,338	10%	34,441,534	106,702,624	203,271,180	32	6,771,215 (1)	2.81%	1.97% (2)	34.42%
368	Line Capacitors	18,049,028	0%	-	9,887,503	8,161,525	25	575,013 (1)	4.00%	3.15% (2)	54.78%
369	Services - Overhead	67,976,679	-35%	(23,791,838)	44,685,062	47,083,455	40	1,731,440 (1)	3.38%	2.53% (2)	48.69%
369	Services - Underground	166,419,623	-35%	(58,246,868)	93,229,714	131,436,777	40	4,233,376 (1)	3.38%	2.53% (2)	41.50%
370	Meters	91,277,436	0%	-	23,684,476	67,592,960	15	5,451,924 (1)	6.67%	5.82% (2)	25.95%
370	Meters-Old	14,879,820	0%	-	5,683,294	9,196,526	20	275,386 (1)	5.00%	4.15% (2)	38.19%
373	Street Light & Signal Systems	49,608,946	-20%	(9,921,789)	40,902,034	18,628,701	25	2,452,679	4.80%		68.71%
Total Electric Distribution - Minnesota Only		2,793,208,677		(292,456,684)	1,130,655,848	1,955,009,513		65,098,816			

Northern States Power Company
2012 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 2 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Settlement Depr Rate	Reserve Ratio
			%	Amount							
Electric General											
390	Structures & Improvements	59,179,857	0%	-	26,921,569	32,258,288	45	1,320,271	2.22%		45.49%
390	Structures & Improvements - Leasehold Improvements	-	0%	-	-	-	10	-	10.00%		0.00%
391	Office Furniture & Equipment	22,857,009	0%	-	10,995,425	11,861,585	18	1,324,348	5.56%		48.11%
391	Info Sys Computers	12,149,587	0%	-	9,796,894	2,352,693	4	1,276,138	25.00%		80.64%
392	Transportation Equip - Automobiles	390,265	10%	39,027	96,916	254,322	5	72,310	18.00%		27.59%
392	Transportation Equip - Light Trucks	21,124,664	10%	2,112,466	6,749,945	12,262,253	10	1,931,388	9.00%		35.50%
392	Transportation Equip - Trailers	7,211,534	10%	721,153	1,414,216	5,076,165	10	741,642	9.00%		21.79%
392	Transportation Equip - Heavy Trucks	41,791,424	5%	2,089,571	9,386,197	30,315,656	12	3,573,280	7.92%		23.64%
393	Stores Equipment	1,586,203	0%	-	760,118	826,085	20	81,783	5.00%		47.92%
394	Tools, Shop & Garage Equipment	51,659,027	0%	-	17,861,215	33,797,812	15	3,604,016	6.67%		34.58%
395	Laboratory Equipment	3,805,496	0%	-	1,985,755	1,819,741	10	374,439	10.00%		52.18%
396	Power Operated Equipment	20,725,068	10%	2,072,507	3,530,457	15,122,104	10	2,253,775	9.00%		18.93%
397	Communications Equipment	12,763,770	0%	-	4,698,905	8,064,865	9	1,349,766	11.11%		36.81%
397	Communications Equipment - Two Way	252,239	0%	-	108,111	144,128	9	25,839	11.11%		42.86%
397	Communications Equipment - AMR	4,962,953	0%	-	1,347,542	3,615,411	15	365,762	6.67%		27.15%
397	Communications Equipment - EMS	9,748,526	0%	-	4,359,344	5,389,182	9	957,760	11.11%		44.72%
398	Miscellaneous Equipment	2,794,004	0%	-	1,312,028	1,481,976	15	195,193	6.67%		46.96%
Total Electric General		273,001,627		7,034,724	101,324,638	164,642,264		19,447,710			
Total Electric Utility		5,016,044,160		(460,816,007)	1,894,672,992	3,582,187,175		134,403,165			
(1) Accrual balances have been adjusted to account for depreciation expense adjustment approved in 2010 Minnesota Rate Case Settlement (Docket No. E002/GR-10-971)											
(2) Depreciation rates based on depreciation adjustments approved in 2010 Minnesota Rate Case Settlement											
Gas Intangible											
303	Misc Computer Software	4,994,873	0%	-	2,181,710	2,813,163	5	737,663	20.00%		43.68%
Total Gas Intangible		4,994,873		-	2,181,710	2,813,163		737,663			
Gas Transmission											
366	Structures & Improvements	1,017,205	0%	-	557,740	459,465	41	24,810	2.44%		54.83%
367	Mains	53,675,877	-30%	(16,102,763)	23,598,839	46,179,801	45	1,568,971	2.89%		33.82%
369	Measure & Regulating Station Equipment	10,986,598	-25%	(2,746,649)	3,497,799	10,235,449	31	441,953	4.03%		25.47%
Total Gas Transmission		65,679,681		(18,849,413)	27,654,378	56,874,715		2,035,734			

Northern States Power Company
2012 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 3 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Settlement Depr Rate	Reserve Ratio
			%	Amount							
Gas Distribution - Minnesota Only											
375	Structures & Improvements	55,163	0%	-	28,192	26,971	41	1,431	2.44%		51.11%
376	Mains - Metallic	80,789,038	-30%	(24,236,711)	50,155,708	54,870,041	45	2,328,851	2.89%		47.76%
376	Mains - Plastic	302,178,292	-15%	(45,326,744)	102,548,552	244,956,484	45	7,828,890	2.56%		29.51%
378	Measure & Regulating Station Equipment - General	6,005,195	-25%	(1,501,299)	2,889,234	4,617,260	31	269,992	4.03%		38.49%
379	Measure & Regulating Station Equipment - City Gate	1,773,490	-25%	(443,372)	450,136	1,766,726	31	44,399	4.03%		20.31%
380	Services - Metallic	11,675,526	-30%	(3,502,658)	13,892,235	1,285,949	40	375,011	3.25%		91.53%
380	Services - Plastic	250,603,763	-30%	(75,181,129)	122,802,487	202,982,404	40	8,191,942	3.25%		37.69%
381	Meters	95,037,208	-15%	(14,255,581)	50,688,519	58,604,270	20	5,404,910	5.75%		46.38%
381	Meters - Telemeter	36,778	0%	-	36,778	-	8	-	12.50%		100.00%
383	House Regulators	10,168,928	-10%	(1,016,893)	7,718,055	3,467,766	20	559,291	5.50%		69.00%
Total Gas Distribution - Minnesota Only		758,323,380		(165,464,387)	351,209,896	572,577,871		25,004,718			
Gas General											
390	Structures & Improvements	1,945,425	0%	-	333,436	1,611,988	45	43,146	2.22%		17.14%
391	Office Furniture & Equipment	877,862	0%	-	114,953	762,910	18	48,689	5.56%		13.09%
391	Info Sys Computers	37,566	0%	-	12,406	25,160	4	9,392	25.00%		33.03%
392	Transportation Equip - Automobiles	83,716	10%	8,372	36,324	39,020	5	17,527	18.00%		48.21%
392	Transportation Equip - Light Trucks	3,556,524	10%	355,652	1,094,169	2,106,703	10	333,737	9.00%		34.18%
392	Transportation Equip - Trailers	661,434	10%	66,143	239,062	356,229	10	61,195	9.00%		40.16%
392	Transportation Equip - Heavy Trucks	4,827,305	5%	241,365	1,291,055	3,294,885	12	406,437	7.92%		28.15%
393	Stores Equipment	10,091	0%	-	484	9,607	20	505	5.00%		4.79%
394	Tools, Shop & Garage Equipment	4,305,799	0%	-	2,341,198	1,964,601	15	258,349	6.67%		54.37%
395	Laboratory Equipment	-	0%	-	-	-	10	-	10.00%		0.00%
396	Power Operated Equipment	1,132,309	10%	113,231	692,863	326,215	10	57,740	9.00%		67.99%
397	Communications Equipment	12,618,831	0%	-	4,965,202	7,653,628	9	1,406,616	11.11%		39.35%
397	Communications Equipment - Two Way	-	0%	-	(0)	0	9	-	11.11%		0.00%
397	Communications Equipment - AMR	5,634,650	0%	-	1,595,472	4,039,177	15	611,160	6.67%		28.32%
397	Communications Equipment - EMS	4,166,157	0%	-	2,461,950	1,704,208	9	458,790	11.11%		59.09%
398	Miscellaneous Equipment	89,194	0%	-	64,007	25,187	15	4,608	6.67%		71.76%
Total Gas General		39,946,864		784,764	15,242,580	23,919,520		3,717,890			
Total Gas Utility		868,944,797		(183,529,036)	396,288,564	656,185,269		31,496,006			
Common Intangible											
303	Misc Computer Software	299,811,679	0%	-	243,653,451	56,158,228	3/5/7/10	19,392,409	Various		81.27%
Total Common Intangible		299,811,679		-	243,653,451	56,158,228		19,392,409			

Northern States Power Company
2012 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 4 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Settlement Depr Rate	Reserve Ratio
			%	Amount							
Common General											
390	Structures & Improvements	115,747,921	0%	-	24,714,374	91,033,547	45	2,582,077	2.22%		21.35%
390	Structures & Improvements - Leasehold Improvements	1,163,412	0%	-	613,316	550,095	9.5	122,243	10.53%		52.72%
391	Office Furniture & Equipment	31,508,621	0%	-	18,747,145	12,761,476	18	1,694,263	5.56%		59.50%
391	Info Sys Computers	45,809,354	0%	-	28,559,057	17,250,297	4	7,279,163	25.00%		62.34%
392	Transportation Equip - Automobiles	319,097	10%	31,910	172,816	114,371	5	45,289	18.00%		60.18%
392	Transportation Equip - Light Trucks	4,350,598	10%	435,060	2,256,695	1,658,843	10	403,975	9.00%		57.63%
392	Transportation Equip - Trailers	1,125,686	10%	112,569	456,274	556,843	10	103,259	9.00%		45.04%
392	Transportation Equip - Heavy Trucks	4,425,984	5%	221,299	1,938,033	2,266,651	12	355,216	7.92%		46.09%
393	Stores Equipment	73,660	0%	-	60,100	13,560	20	6,780	5.00%		81.59%
394	Tools, Shop & Garage Equipment	2,419,867	0%	-	931,993	1,487,874	15	169,944	6.67%		38.51%
395	Laboratory Equipment	36,686	0%	-	28,584	8,102	10	3,669	10.00%		77.91%
396	Power Operated Equipment	711,999	10%	71,200	210,889	429,910	10	64,055	9.00%		32.91%
397	Communications Equipment	1,499,822	0%	-	720,887	778,935	9	251,518	11.11%		48.06%
397	Communications Equipment - Two Way	3,926,377	0%	-	2,367,289	1,559,088	9	415,369	11.11%		60.29%
398	Miscellaneous Equipment	917,274	0%	-	612,386	304,888	15	46,823	6.67%		66.76%
Total Common General		214,036,357		872,037	82,389,838	130,774,481		13,543,643			
Total Common Utility		513,848,036		872,037	326,043,289	186,932,710		32,936,051			
Total All Utilities		6,398,836,993		(643,473,006)	2,617,004,845	4,425,305,154		198,835,222			

Northern States Power Company
2013 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 5 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
		(a)	%	Amount	(d)	(e)=+(a)-(c)-(d)	(f)	(g)=+(100%-(b))/(f)	(h)=+(d)/((a)-(c))	
Electric Intangible										
303	Misc Computer Software	64,370,730	0%	-	31,146,964	33,223,766	5	8,243,125	20.00%	48.39%
Total Electric Intangible		64,370,730		-	31,146,964	33,223,766		8,243,125		
Electric Transmission										
352	Structures & Improvements	53,469,433	0%	-	19,034,975	34,434,458	68	203,306	1.47%	35.60%
353	Station Equipment	889,409,394	-10%	(88,940,939)	269,803,314	708,547,019	56	6,771,996	1.96%	27.58%
354	Towers & Fixtures	113,929,817	-35%	(39,875,436)	87,388,430	66,416,823	70	(1,298,841)	1.93%	56.82%
355	Poles & Fixtures	621,903,675	-35%	(217,666,286)	156,331,429	683,238,532	62	8,312,081	2.18%	18.62%
356	Overhead Conductor & Devices	327,296,834	-30%	(98,189,050)	126,281,164	299,204,720	63	2,892,873	2.06%	29.68%
357	Underground Conduit	12,606,675	0%	-	3,926,213	8,680,462	73	26,351	1.37%	31.14%
358	Underground Conductor & Devices	21,431,822	0%	-	6,589,297	14,842,525	55	193,753	1.82%	30.75%
Total Electric Transmission		2,040,047,648		(444,671,711)	669,354,821	1,815,364,538		17,101,518		
Electric Distribution - Minnesota Only										
361	Structures & Improvements	30,378,274	-30%	(9,113,482)	14,741,314	24,750,443	60	488,501	2.17%	37.33%
362	Station Equipment	445,846,264	-20%	(89,169,253)	176,852,562	358,162,955	55	8,269,341	2.18%	33.06%
364	Poles, Towers & Fixtures	282,393,822	-100%	(282,393,822)	229,803,861	334,983,784	44	11,030,804	4.55%	40.69%
365	Overhead Conductor & Devices	316,009,159	-20%	(63,201,832)	112,738,520	266,472,471	39	9,075,328	3.08%	29.73%
366	Underground Conduit	204,798,202	-10%	(20,479,820)	64,805,595	160,472,427	52	3,700,024	2.12%	28.77%
367	Underground Conductor & Devices	819,434,594	0%	-	229,777,756	589,656,838	45	15,396,773	2.22%	28.04%
368	Line Transformers	346,310,858	-5%	(17,315,543)	96,117,999	267,508,403	32	9,002,253	3.28%	26.43%
368	Line Capacitors	18,466,715	-10%	(1,846,671)	10,308,263	10,005,123	25	720,292	4.40%	50.75%
369	Services - Overhead	68,820,688	-70%	(48,174,482)	45,539,241	71,455,928	40	2,349,694	4.25%	38.92%
369	Services - Underground	169,163,145	-5%	(8,458,157)	97,428,969	80,192,332	41	3,236,988	2.56%	54.85%
370	Meters	95,643,479	0%	-	29,136,401	66,507,078	15	5,976,703	6.67%	30.46%
370	Meters-Old	1,680,974	0%	-	(7,240,165)	8,921,140	20	38,522	5.00%	-430.71%
373	Street Light & Signal Systems	51,877,617	-35%	(18,157,166)	42,418,727	27,616,057	29	2,227,143	4.66%	60.57%
Total Electric Distribution - Minnesota Only		2,850,823,791		(558,310,229)	1,142,429,041	2,266,704,978		71,512,368		
Electric General										
390	Structures & Improvements	61,149,065	-20%	(12,229,813)	27,049,024	46,329,854	57	965,582	2.11%	36.86%
390	Structures & Improvements - Leasehold Improvements	-	0%	-	-	-	10	246	10.00%	0.00%
391	Office Furniture & Equipment	24,221,227	0%	-	11,955,376	12,265,851	20	1,193,215	5.00%	49.36%
391	Info Sys Computers	6,919,037	0%	-	5,183,635	1,735,402	4	1,326,953	25.00%	74.92%
392	Transportation Equip - Automobiles	416,526	0%	-	169,227	247,300	10	64,280	10.00%	40.63%
392	Transportation Equip - Light Trucks	23,049,501	0%	-	8,681,333	14,368,168	12	2,039,406	8.33%	37.66%
392	Transportation Equip - Trailers	9,113,657	0%	-	2,155,857	6,957,800	15	782,935	6.67%	23.66%
392	Transportation Equip - Heavy Trucks	50,035,830	0%	-	12,959,477	37,076,353	14	4,011,220	7.14%	25.90%
393	Stores Equipment	1,781,049	0%	-	841,901	939,148	20	81,803	5.00%	47.27%
394	Tools, Shop & Garage Equipment	57,234,442	0%	-	20,457,273	36,777,169	15	3,814,003	6.67%	35.74%
395	Laboratory Equipment	3,850,584	0%	-	2,202,479	1,648,105	10	300,244	10.00%	57.20%
396	Power Operated Equipment	27,557,332	0%	-	5,781,555	21,775,777	12	2,505,366	8.33%	20.98%

Northern States Power Company
2013 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 6 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
			%	Amount						
397	Communications Equipment	14,651,825	0%	-	5,698,089	8,953,736	9	1,647,201	11.11%	38.89%
397	Communications Equipment - Two Way	252,239	0%	-	133,951	118,288	9	26,031	11.11%	53.10%
397	Communications Equipment - AMR	6,102,771	0%	-	1,713,304	4,389,467	15	419,702	6.67%	28.07%
397	Communications Equipment - EMS	10,261,010	0%	-	3,499,846	6,761,164	15	1,346,859	6.67%	34.11%
398	Miscellaneous Equipment	2,794,004	0%	-	1,498,301	1,295,702	15	181,182	6.67%	53.63%
Total Electric General		299,390,099		(12,229,813)	109,980,628	201,639,284		20,706,227		
Total Electric Utility		5,254,632,268		(1,015,211,753)	1,952,911,454	4,316,932,567		117,563,239		

Northern States Power Company
2013 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 7 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage %	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
Gas Intangible										
303	Misc Computer Software	4,769,551	0%	-	2,352,773	2,416,778	5	789,567	20.00%	49.33%
Total Gas Intangible		4,769,551		-	2,352,773	2,416,778		789,567		
Gas Transmission										
366	Structures & Improvements	1,017,205	-5%	(50,860)	582,550	485,516	52	23,267	2.02%	54.54%
367	Mains	59,797,197	-15%	(8,969,579)	25,167,113	43,599,663	75	1,691,068	1.53%	36.60%
369	Measure & Regulating Station Equipment	11,138,043	-30%	(3,341,413)	3,850,744	10,628,713	33	438,402	3.94%	26.59%
Total Gas Transmission		71,952,445		(12,361,853)	29,600,406	54,713,892		2,152,737		
Gas Distribution - Minnesota Only										
375	Structures & Improvements	57,120	0%	-	23,055	34,066	41	1,393	2.44%	40.36%
376	Mains - Metallic	81,141,417	-20%	(16,228,283)	51,688,855	45,680,845	51	2,395,206	2.35%	53.09%
376	Mains - Plastic	313,380,389	-15%	(47,007,058)	109,700,029	250,687,418	45	8,106,386	2.56%	30.44%
378	Measure & Regulating Station Equipment - General	6,782,088	-25%	(1,695,522)	3,187,571	5,290,039	38	278,389	3.29%	37.60%
379	Measure & Regulating Station Equipment - City Gate	1,041,888	-2%	(20,838)	367,076	695,650	38	43,421	2.68%	34.54%
380	Services - Metallic	11,316,696	-40%	(4,526,678)	13,665,130	2,178,244	40	371,713	3.50%	86.25%
380	Services - Plastic	250,536,648	-30%	(75,160,994)	122,591,007	203,106,636	39	8,240,641	3.33%	37.64%
381	Meters	94,008,731	-3%	(2,820,262)	51,323,508	45,505,486	20	5,456,920	5.15%	53.00%
381	Meters - Telemeter	36,778	0%	-	36,778	-	8	-	12.50%	100.00%
383	House Regulators	10,168,928	0%	-	8,277,346	1,891,582	20	558,135	5.00%	81.40%
Total Gas Distribution - Minnesota Only		768,470,682		(147,459,636)	360,860,353	555,069,965		25,452,204		
Gas General										
390	Structures & Improvements	1,913,242	-20%	(382,648)	344,399	1,951,491	55	41,913	2.18%	15.00%
391	Office Furniture & Equipment	877,862	0%	-	163,642	714,220	20	48,618	5.00%	18.64%
391	Info Sys Computers	37,566	0%	-	21,798	15,768	4	9,392	25.00%	58.03%
392	Transportation Equip - Automobiles	106,035	0%	-	53,851	52,184	10	18,549	10.00%	50.79%
392	Transportation Equip - Light Trucks	3,953,033	0%	-	1,427,906	2,525,126	12	367,130	8.33%	36.12%
392	Transportation Equip - Trailers	961,971	0%	-	300,256	661,714	15	92,339	6.67%	31.21%
392	Transportation Equip - Heavy Trucks	5,390,794	0%	-	1,697,493	3,693,301	14	466,162	7.14%	31.49%
393	Stores Equipment	10,091	0%	-	988	9,103	20	504	5.00%	9.79%
394	Tools, Shop & Garage Equipment	3,949,805	0%	-	1,821,948	2,127,857	15	259,846	6.67%	46.13%
395	Laboratory Equipment	-	0%	-	-	-	10	-	10.00%	0.00%
396	Power Operated Equipment	1,373,667	0%	-	750,602	623,064	12	91,374	8.33%	54.64%
397	Communications Equipment	12,692,823	0%	-	6,317,929	6,374,894	9	(3,737,469)	11.11%	49.78%
397	Communications Equipment - Two Way	-	0%	-	(0)	0	9	-	11.11%	0.00%
397	Communications Equipment - AMR	6,557,821	0%	-	2,206,632	4,351,189	15	5,351,930	6.67%	33.65%
397	Communications Equipment - EMS	4,190,710	0%	-	2,920,739	1,269,970	15	445,572	6.67%	69.70%
398	Miscellaneous Equipment	89,194	0%	-	68,615	20,579	15	5,984	6.67%	76.93%
Total Gas General		42,104,613		(382,648)	18,096,800	24,390,462		3,461,844		
Total Gas Utility		887,297,292		(160,204,137)	410,910,333	636,591,097		31,856,351		

Northern States Power Company
2013 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 8 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
			%	Amount						
Common Intangible										
303	Misc Computer Software	242,565,884	0%	-	189,921,984	52,643,900	3/5/7/10	20,401,366	Various	78.30%
Total Common Intangible		242,565,884		-	189,921,984	52,643,900		20,401,366		
Common General										
390	Structures & Improvements	129,498,058	-20%	(25,899,612)	21,103,845	134,293,824	55	3,141,346	2.18%	13.58%
390	Structures & Improvements - Leasehold Improvements	1,163,412	0%	-	735,560	427,852	10	173,248	10.00%	63.22%
391	Office Furniture & Equipment	30,825,969	0%	-	19,261,626	11,564,343	20	1,547,580	5.00%	62.49%
391	Info Sys Computers	56,638,244	0%	-	32,222,184	24,416,060	4	11,235,125	25.00%	56.89%
392	Transportation Equip - Automobiles	408,597	0%	-	218,105	190,493	10	65,114	10.00%	53.38%
392	Transportation Equip - Light Trucks	4,610,345	0%	-	2,660,669	1,949,676	12	396,486	8.33%	57.71%
392	Transportation Equip - Trailers	1,172,999	0%	-	559,533	613,466	15	98,376	6.67%	47.70%
392	Transportation Equip - Heavy Trucks	4,576,760	0%	-	2,293,249	2,283,511	14	390,990	7.14%	50.11%
393	Stores Equipment	152,859	0%	-	22,894	129,965	20	9,928	5.00%	14.98%
394	Tools, Shop & Garage Equipment	2,662,096	0%	-	1,035,540	1,626,556	15	178,261	6.67%	38.90%
395	Laboratory Equipment	36,686	0%	-	32,252	4,434	10	3,853	10.00%	87.91%
396	Power Operated Equipment	836,688	0%	-	274,944	561,744	12	78,504	8.33%	32.86%
397	Communications Equipment	1,685,395	0%	-	862,916	822,478	9	377,546	11.11%	51.20%
397	Communications Equipment - Two Way	3,738,356	0%	-	2,594,637	1,143,719	9	426,952	11.11%	69.41%
398	Miscellaneous Equipment	917,274	0%	-	657,707	259,567	15	41,733	6.67%	71.70%
Total Common General		238,923,737		(25,899,612)	84,535,661	180,287,687		18,165,040		
Total Common Utility		481,489,621		(25,899,612)	274,457,645	232,931,588		38,566,406		
Total All Utilities		6,623,419,181		(1,201,315,502)	2,638,279,432	5,186,455,251		187,985,996		

Northern States Power Company
2014 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 9 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
		(a)	%	Amount	(d)	(e)=+(a)-(c)-(d)	(f)	(g)=+(100%-(b))/(f)	(h)=+(d)/((a)-(c))	
Electric Intangible										
303	Misc Computer Software	71,878,061	0%	-	38,534,261	33,343,799	5	9,351,935	20.00%	53.61%
Total Electric Intangible		71,878,061		-	38,534,261	33,343,799		9,351,935		
Electric Transmission										
352	Structures & Improvements	55,822,581	0%	-	18,526,466	37,296,114	68	(1,158,578)	1.47%	33.19%
353	Station Equipment	935,199,674	-10%	(93,519,967)	288,377,645	740,341,996	56	(18,979,565)	1.96%	28.03%
354	Towers & Fixtures	118,690,261	-35%	(41,541,591)	92,556,341	67,675,512	70	(10,257,118)	1.93%	57.76%
355	Poles & Fixtures	662,952,195	-35%	(232,033,268)	148,860,762	746,124,702	62	(958,578)	2.18%	16.63%
356	Overhead Conductor & Devices	335,875,287	-30%	(100,762,586)	100,426,295	336,211,579	63	(5,629,318)	2.06%	23.00%
357	Underground Conduit	12,701,844	0%	-	3,900,541	8,801,303	73	(332,673)	1.37%	30.71%
358	Underground Conductor & Devices	21,995,288	0%	-	5,689,023	16,306,265	55	(309,428)	1.82%	25.86%
Total Electric Transmission		2,143,237,129		(467,857,413)	658,337,073	1,952,757,469		(37,625,259)		
Electric Distribution - Minnesota Only										
361	Structures & Improvements	31,869,602	-30%	(9,560,881)	14,403,425	27,027,058	60	79,364	2.17%	34.77%
362	Station Equipment	474,313,680	-20%	(94,862,736)	150,834,202	418,342,214	55	4,822,969	2.18%	26.50%
364	Poles, Towers & Fixtures	292,607,104	-100%	(292,607,104)	182,605,628	402,608,580	44	6,630,149	4.55%	31.20%
365	Overhead Conductor & Devices	342,540,213	-20%	(68,508,043)	88,889,321	322,158,935	39	6,865,182	3.08%	21.63%
366	Underground Conduit	220,518,226	-10%	(22,051,823)	65,372,970	177,197,079	52	2,117,224	2.12%	26.95%
367	Underground Conductor & Devices	843,881,410	0%	-	271,357,571	572,523,839	45	8,458,204	2.22%	32.16%
368	Line Transformers	356,163,525	-5%	(17,808,176)	170,157,395	203,814,306	32	2,717,534	3.28%	45.50%
368	Line Capacitors	19,112,159	-10%	(1,911,216)	13,160,251	7,863,124	25	452,321	4.40%	62.60%
369	Services - Overhead	69,271,668	-70%	(48,490,168)	51,059,291	66,702,545	40	893,758	4.25%	43.36%
369	Services - Underground	173,324,589	-5%	(8,666,229)	84,363,236	97,627,583	41	1,010,996	2.56%	46.36%
370	Meters	99,904,764	0%	-	71,904,877	27,999,888	15	4,716,727	6.67%	71.97%
370	Meters-Old	-	0%	-	313,909	(313,909)	20	-	5.00%	0.00%
373	Street Light & Signal Systems	52,673,733	-35%	(18,435,807)	20,258,425	50,851,114	29	1,756,261	4.66%	28.49%
Total Electric Distribution - Minnesota Only		2,976,180,674		(582,902,182)	1,184,680,499	2,374,402,357		40,520,690		
Electric General										
390	Structures & Improvements	56,547,200	-20%	(11,309,440)	25,477,416	42,379,224	57	(113,232)	2.11%	37.55%
390	Structures & Improvements - Leasehold Improvements	35,652	0%	-	21,138	14,514	10	2,952	10.00%	59.29%
391	Office Furniture & Equipment	24,552,275	0%	-	13,078,426	11,473,849	20	1,018,549	5.00%	53.27%
391	Info Sys Computers	11,938,644	0%	-	5,413,735	6,524,909	4	2,269,263	25.00%	45.35%
392	Transportation Equip - Automobiles	439,733	0%	-	233,507	206,226	10	48,032	10.00%	53.10%
392	Transportation Equip - Light Trucks	25,655,537	0%	-	10,720,739	14,934,798	12	2,002,624	8.33%	41.79%
392	Transportation Equip - Trailers	10,371,565	0%	-	2,938,792	7,432,773	15	675,980	6.67%	28.34%
392	Transportation Equip - Heavy Trucks	59,482,545	0%	-	16,970,696	42,511,849	14	4,292,120	7.14%	28.53%
393	Stores Equipment	1,848,844	0%	-	662,230	1,186,614	20	77,436	5.00%	35.82%
394	Tools, Shop & Garage Equipment	66,006,784	0%	-	22,373,536	43,633,248	15	4,028,141	6.67%	33.90%
395	Laboratory Equipment	3,601,141	0%	-	2,194,156	1,406,985	10	289,297	10.00%	60.93%
396	Power Operated Equipment	29,975,129	0%	-	8,286,921	21,688,208	12	2,538,581	8.33%	27.65%

Northern States Power Company
2014 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 10 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
			%	Amount						
397	Communications Equipment	15,904,463	0%	-	7,205,384	8,699,079	9	1,706,263	11.11%	45.30%
397	Communications Equipment - Two Way	416,630	0%	-	140,300	276,331	9	35,543	11.11%	33.67%
397	Communications Equipment - AMR	7,056,102	0%	-	2,133,006	4,923,096	15	391,515	6.67%	30.23%
397	Communications Equipment - EMS	16,535,935	0%	-	4,031,914	12,504,021	15	1,897,778	6.67%	24.38%
398	Miscellaneous Equipment	2,856,855	0%	-	1,665,771	1,191,084	15	154,701	6.67%	58.31%
Total Electric General		333,225,033		(11,309,440)	123,547,666	220,986,808		21,315,543		
Total Electric Utility		5,524,520,897		(1,062,069,035)	2,005,099,499	4,581,490,433		33,562,909		

Northern States Power Company
2014 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 11 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage %	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
Gas Intangible										
303	Misc Computer Software	4,973,241	0%	-	3,142,340	1,830,901	5	837,436	20.00%	63.18%
Total Gas Intangible		4,973,241		-	3,142,340	1,830,901		837,436		
Gas Transmission										
366	Structures & Improvements	1,017,205	-5%	(50,860)	556,990	511,076	52	18,907	2.02%	52.15%
367	Mains	61,044,769	-15%	(9,156,715)	25,784,301	44,417,183	75	899,061	1.53%	36.73%
369	Measure & Regulating Station Equipment	11,194,030	-30%	(3,358,209)	4,142,431	10,409,808	33	454,690	3.94%	28.47%
Total Gas Transmission		73,256,005		(12,565,785)	30,483,722	55,338,067		1,372,658		
Gas Distribution - Minnesota Only										
375	Structures & Improvements	57,120	0%	-	24,448	32,673	41	1,376	2.44%	42.80%
376	Mains - Metallic	94,726,270	-20%	(18,945,254)	53,082,978	60,588,546	51	2,240,997	2.35%	46.70%
376	Mains - Plastic	325,423,944	-15%	(48,813,592)	117,128,787	257,108,749	45	8,372,314	2.56%	31.30%
378	Measure & Regulating Station Equipment - General	8,073,054	-25%	(2,018,264)	3,434,553	6,656,765	38	331,757	3.29%	34.03%
379	Measure & Regulating Station Equipment - City Gate	1,880,721	-2%	(37,614)	410,497	1,507,838	38	51,031	2.68%	21.40%
380	Services - Metallic	11,363,889	-40%	(4,545,555)	13,572,666	2,336,778	40	399,561	3.50%	85.31%
380	Services - Plastic	257,351,075	-30%	(77,205,322)	129,880,664	204,675,733	39	8,682,372	3.33%	38.82%
381	Meters	96,028,658	-3%	(2,880,860)	54,374,878	44,534,640	20	4,913,266	5.15%	54.97%
381	Meters - Telemeter	36,778	0%	-	36,778	-	8	-	12.50%	100.00%
383	House Regulators	10,096,763	0%	-	8,835,480	1,261,283	20	504,398	5.00%	87.51%
Total Gas Distribution - Minnesota Only		805,038,271		(154,446,461)	380,781,728	578,703,004		25,497,072		
Gas General										
390	Structures & Improvements	1,793,937	-20%	(358,787)	349,778	1,802,946	55	39,469	2.18%	16.25%
391	Office Furniture & Equipment	875,200	0%	-	209,598	665,603	20	45,782	5.00%	23.95%
391	Info Sys Computers	37,566	0%	-	31,189	6,376	4	8,617	25.00%	83.03%
392	Transportation Equip - Automobiles	106,035	0%	-	72,400	33,635	10	6,195	10.00%	68.28%
392	Transportation Equip - Light Trucks	4,368,360	0%	-	1,795,036	2,573,324	12	374,310	8.33%	41.09%
392	Transportation Equip - Trailers	1,088,962	0%	-	392,596	696,366	15	83,081	6.67%	36.05%
392	Transportation Equip - Heavy Trucks	6,396,677	0%	-	2,163,655	4,233,023	14	505,164	7.14%	33.82%
393	Stores Equipment	10,091	0%	-	1,493	8,598	20	505	5.00%	14.79%
394	Tools, Shop & Garage Equipment	4,017,884	0%	-	1,779,353	2,238,532	15	302,839	6.67%	44.29%
395	Laboratory Equipment	-	0%	-	-	-	10	-	10.00%	0.00%
396	Power Operated Equipment	1,771,466	0%	-	841,976	929,490	12	106,576	8.33%	47.53%
397	Communications Equipment	4,788,589	0%	-	2,570,211	2,218,378	9	516,028	11.11%	53.67%
397	Communications Equipment - Two Way	-	0%	-	(0)	0	9	-	11.11%	0.00%
397	Communications Equipment - AMR	15,492,768	0%	-	7,558,562	7,934,207	15	1,032,856	6.67%	48.79%
397	Communications Equipment - EMS	4,228,369	0%	-	3,366,311	862,057	15	411,642	6.67%	79.61%
398	Miscellaneous Equipment	83,209	0%	-	54,399	28,810	15	4,934	6.67%	65.38%
Total Gas General		45,059,114		(358,787)	21,186,557	24,231,345		3,437,998		
Total Gas Utility		928,326,632		(167,371,033)	435,594,347	660,103,317		31,145,164		

Northern States Power Company
2014 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 12 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
			%	Amount						
Common Intangible										
303	Misc Computer Software	239,176,171	0%	-	188,838,620	50,337,551	3/5/7/10	26,556,110	Various	78.95%
Total Common Intangible		239,176,171		-	188,838,620	50,337,551		26,556,110		
Common General										
390	Structures & Improvements	140,260,741	-20%	(28,052,148)	14,905,255	153,407,634	55	4,124,733	2.18%	8.86%
390	Structures & Improvements - Leasehold Improvements	1,202,240	0%	-	1,207,273	(5,034)	10	20,502	10.00%	100.42%
391	Office Furniture & Equipment	27,148,873	0%	-	16,012,270	11,136,603	20	1,482,421	5.00%	58.98%
391	Info Sys Computers	60,129,706	0%	-	22,317,013	37,812,693	4	15,457,930	25.00%	37.11%
392	Transportation Equip - Automobiles	657,202	0%	-	283,219	373,983	10	54,873	10.00%	43.09%
392	Transportation Equip - Light Trucks	5,050,699	0%	-	3,057,156	1,993,544	12	329,991	8.33%	60.53%
392	Transportation Equip - Trailers	1,172,999	0%	-	657,909	515,090	15	84,126	6.67%	56.09%
392	Transportation Equip - Heavy Trucks	5,003,721	0%	-	2,684,239	2,319,482	14	398,289	7.14%	53.64%
393	Stores Equipment	176,183	0%	-	23,492	152,692	20	8,829	5.00%	13.33%
394	Tools, Shop & Garage Equipment	2,678,546	0%	-	858,854	1,819,692	15	206,377	6.67%	32.06%
395	Laboratory Equipment	36,686	0%	-	36,105	581	10	1,410	10.00%	98.42%
396	Power Operated Equipment	900,554	0%	-	353,448	547,106	12	81,824	8.33%	39.25%
397	Communications Equipment	1,641,280	0%	-	1,196,197	445,083	9	131,813	11.11%	72.88%
397	Communications Equipment - Two Way	3,695,410	0%	-	2,978,642	716,767	9	464,310	11.11%	80.60%
398	Miscellaneous Equipment	679,511	0%	-	461,677	217,834	15	51,581	6.67%	67.94%
Total Common General		250,434,351		(28,052,148)	67,032,749	211,453,750		22,899,007		
Total Common Utility		489,610,522		(28,052,148)	255,871,369	261,791,301		49,455,117		
Total All Utilities		6,942,458,050		(1,257,492,216)	2,696,565,215	5,503,385,051		114,163,190		

Northern States Power Company
2015 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 13 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
			%	Amount						
		(a)	(b)	(c)	(d)	(e)=+(a)-(c)-(d)	(f)	(g)=+(100%-(b))/(f)	(h)=+(d)/((a)-(c))	
Electric Intangible										
303	Misc Computer Software	86,441,640	0%	-	47,886,197	38,555,443	5	12,645,805	20.00%	55.40%
Total Electric Intangible		86,441,640		-	47,886,197	38,555,443		12,645,805		
Electric Transmission										
352	Structures & Improvements	69,849,603	0%	-	17,275,912	52,573,691	68	(187,529)	1.47%	24.73%
353	Station Equipment	1,049,108,089	-10%	(104,910,809)	269,145,909	884,872,989	56	(1,606,549)	1.96%	23.32%
354	Towers & Fixtures	118,649,978	-35%	(41,527,492)	82,228,459	77,949,011	70	(5,247,527)	1.93%	51.34%
355	Poles & Fixtures	951,252,184	-35%	(332,938,265)	146,416,073	1,137,774,376	62	12,515,481	2.18%	11.40%
356	Overhead Conductor & Devices	430,658,139	-30%	(129,197,442)	93,036,154	466,819,427	63	1,573,899	2.06%	16.62%
357	Underground Conduit	25,743,474	0%	-	3,567,868	22,175,606	73	43,793	1.37%	13.86%
358	Underground Conductor & Devices	30,649,630	0%	-	5,379,594	25,270,035	55	132,972	1.82%	17.55%
Total Electric Transmission		2,675,911,097		(608,574,007)	617,049,969	2,667,435,135		7,224,538		
Electric Distribution - Minnesota Only										
361	Structures & Improvements	38,363,927	-30%	(11,509,178)	14,437,311	35,435,794	60	468,809	2.17%	28.95%
362	Station Equipment	508,250,219	-20%	(101,650,044)	154,640,905	455,259,358	55	7,782,640	2.18%	25.36%
364	Poles, Towers & Fixtures	310,129,118	-100%	(310,129,118)	187,032,177	433,226,058	44	10,211,116	4.55%	30.15%
365	Overhead Conductor & Devices	347,928,526	-20%	(69,585,705)	86,652,428	330,861,803	39	8,645,158	3.08%	20.75%
366	Underground Conduit	227,297,983	-10%	(22,729,798)	66,499,864	183,527,917	52	3,401,222	2.12%	26.60%
367	Underground Conductor & Devices	888,807,514	0%	-	275,464,599	613,342,916	45	13,652,706	2.22%	30.99%
368	Line Transformers	347,545,833	-5%	(17,377,292)	166,723,312	198,199,812	32	6,126,756	3.28%	45.69%
368	Line Capacitors	16,927,768	-10%	(1,692,777)	11,157,293	7,463,252	25	543,055	4.40%	59.92%
369	Services - Overhead	70,125,085	-70%	(49,087,560)	51,507,088	67,705,556	40	1,760,279	4.25%	43.21%
369	Services - Underground	177,611,569	-5%	(8,880,578)	85,345,065	101,147,083	41	2,414,132	2.56%	45.76%
370	Meters	94,851,795	0%	-	72,000,977	22,850,818	15	5,222,303	6.67%	75.91%
370	Meters-Old	-	0%	-	313,909	(313,909)	20	-	5.00%	0.00%
373	Street Light & Signal Systems	54,851,282	-35%	(19,197,949)	21,247,275	52,801,955	29	2,131,693	4.66%	28.69%
Total Electric Distribution - Minnesota Only		3,082,690,620		(611,839,998)	1,193,022,203	2,501,508,414		62,359,868		
Electric General										
390	Structures & Improvements	59,057,637	-20%	(11,811,527)	24,553,924	46,315,240	57	485,562	2.11%	34.65%
390	Structures & Improvements - Leasehold Improvements	35,652	0%	-	24,090	11,562	10	2,952	10.00%	67.57%
391	Office Furniture & Equipment	24,816,424	0%	-	14,092,447	10,723,977	20	1,140,858	5.00%	56.79%
391	Info Sys Computers	20,467,094	0%	-	4,828,281	15,638,813	4	4,966,585	25.00%	23.59%
392	Transportation Equip - Automobiles	519,032	0%	-	281,539	237,494	10	54,789	10.00%	54.24%
392	Transportation Equip - Light Trucks	27,256,100	0%	-	12,723,363	14,532,737	12	2,263,815	8.33%	46.68%
392	Transportation Equip - Trailers	11,507,091	0%	-	3,614,772	7,892,319	15	804,486	6.67%	31.41%
392	Transportation Equip - Heavy Trucks	67,240,536	0%	-	21,262,816	45,977,719	14	5,278,747	7.14%	31.62%
393	Stores Equipment	1,781,931	0%	-	674,982	1,106,949	20	80,745	5.00%	37.88%
394	Tools, Shop & Garage Equipment	71,171,111	0%	-	25,476,321	45,694,790	15	4,482,114	6.67%	35.80%
395	Laboratory Equipment	3,234,096	0%	-	1,583,359	1,650,737	10	281,071	10.00%	48.96%
396	Power Operated Equipment	33,015,775	0%	-	10,825,502	22,190,273	12	3,014,552	8.33%	32.79%

Northern States Power Company
2015 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 14 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
			%	Amount						
397	Communications Equipment	16,603,500	0%	-	8,394,839	8,208,661	9	1,646,017	11.11%	50.56%
397	Communications Equipment - Two Way	412,534	0%	-	175,843	236,691	9	183,694	11.11%	42.63%
397	Communications Equipment - AMR	7,071,726	0%	-	2,524,521	4,547,205	15	423,529	6.67%	35.70%
397	Communications Equipment - EMS	19,100,022	0%	-	5,929,692	13,170,331	15	2,399,307	6.67%	31.05%
398	Miscellaneous Equipment	2,872,139	0%	-	1,820,472	1,051,667	15	168,652	6.67%	63.38%
Total Electric General		366,162,399		(11,811,527)	138,786,762	239,187,164		27,677,476		
Total Electric Utility		6,211,205,755		(1,232,225,533)	1,996,745,131	5,446,686,157		109,907,687		

Northern States Power Company
2015 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 15 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage %	Est. Future Net Salvage Amount	Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
Gas Intangible										
303	Misc Computer Software	5,182,839	0%	-	3,980,814	1,202,026	5	585,902	20.00%	76.81%
Total Gas Intangible		5,182,839		-	3,980,814	1,202,026		585,902		
Gas Transmission										
366	Structures & Improvements	1,094,813	-5%	(54,741)	575,897	573,657	52	18,878	2.02%	50.10%
367	Mains	60,453,042	-15%	(9,067,956)	23,739,961	45,781,037	75	894,788	1.53%	34.15%
369	Measure & Regulating Station Equipment	12,622,551	-30%	(3,786,765)	4,396,357	12,012,959	33	478,975	3.94%	26.79%
Total Gas Transmission		74,170,406		(12,909,462)	28,712,215	58,367,653		1,392,641		
Gas Distribution - Minnesota Only										
375	Structures & Improvements	40,111	0%	-	25,824	14,288	41	4,473	2.44%	64.38%
376	Mains - Metallic	96,392,518	-20%	(19,278,504)	54,209,615	61,461,408	51	2,396,084	2.35%	46.87%
376	Mains - Plastic	345,152,896	-15%	(51,772,934)	124,625,873	272,299,958	45	9,031,011	2.56%	31.40%
378	Measure & Regulating Station Equipment - General	20,887,092	-25%	(5,221,773)	3,664,552	22,444,313	38	706,071	3.29%	14.04%
379	Measure & Regulating Station Equipment - City Gate	2,039,926	-2%	(40,799)	461,528	1,619,196	38	56,097	2.68%	22.18%
380	Services - Metallic	11,373,950	-40%	(4,549,580)	13,799,666	2,123,865	40	399,379	3.50%	86.66%
380	Services - Plastic	267,649,074	-30%	(80,294,722)	137,700,168	210,243,629	39	9,055,553	3.33%	39.58%
381	Meters	96,282,105	-3%	(2,888,463)	56,734,205	42,436,363	20	4,910,853	5.15%	57.21%
381	Meters - Telemeter	36,778	0%	-	36,778	-	8	-	12.50%	100.00%
383	House Regulators	10,079,889	0%	-	9,335,783	744,106	20	503,893	5.00%	92.62%
Total Gas Distribution - Minnesota Only		849,934,340		(164,046,775)	400,593,991	613,387,125		27,063,414		
Gas General										
390	Structures & Improvements	1,822,170	-20%	(364,434)	389,247	1,797,357	55	39,720	2.18%	17.80%
391	Office Furniture & Equipment	875,200	0%	-	255,379	619,821	20	43,898	5.00%	29.18%
391	Info Sys Computers	60,751	0%	-	24,660	36,091	4	9,641	25.00%	40.59%
392	Transportation Equip - Automobiles	106,035	0%	-	78,595	27,440	10	7,844	10.00%	74.12%
392	Transportation Equip - Light Trucks	4,838,527	0%	-	2,169,346	2,669,181	12	415,487	8.33%	44.83%
392	Transportation Equip - Trailers	1,088,962	0%	-	475,677	613,285	15	78,205	6.67%	43.68%
392	Transportation Equip - Heavy Trucks	7,053,358	0%	-	2,668,819	4,384,539	14	548,038	7.14%	37.84%
393	Stores Equipment	10,091	0%	-	1,997	8,094	20	505	5.00%	19.79%
394	Tools, Shop & Garage Equipment	5,371,153	0%	-	2,082,191	3,288,961	15	321,337	6.67%	38.77%
395	Laboratory Equipment	-	0%	-	-	-	10	-	10.00%	0.00%
396	Power Operated Equipment	2,171,590	0%	-	960,476	1,211,115	12	183,382	8.33%	44.23%
397	Communications Equipment	4,666,703	0%	-	2,913,550	1,753,153	9	518,615	11.11%	62.43%
397	Communications Equipment - Two Way	-	0%	-	(0)	0	9	1,944	11.11%	0.00%
397	Communications Equipment - AMR	15,492,768	0%	-	8,591,417	6,901,351	15	1,032,856	6.67%	55.45%
397	Communications Equipment - EMS	1,862,907	0%	-	1,412,492	450,415	15	181,692	6.67%	75.82%
398	Miscellaneous Equipment	83,209	0%	-	59,333	23,877	15	3,622	6.67%	71.31%
Total Gas General		45,503,425		(364,434)	22,083,180	23,784,679		3,386,784		
Total Gas Utility		974,791,010		(177,320,671)	455,370,199	696,741,482		32,428,741		

Northern States Power Company
2015 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 16 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
			%	Amount						
Common Intangible										
303	Misc Computer Software	293,017,533	0%	-	214,527,582	78,489,951	3/5/7/10	25,930,252	Various	73.21%
Total Common Intangible		293,017,533		-	214,527,582	78,489,951		25,930,252		
Common General										
390	Structures & Improvements	142,808,958	-20%	(28,561,792)	15,850,680	155,520,070	55	3,793,921	2.18%	9.25%
390	Structures & Improvements - Leasehold Improvements	1,202,240	0%	-	1,228,599	(26,360)	10	39,643	10.00%	102.19%
391	Office Furniture & Equipment	22,752,776	0%	-	11,564,068	11,188,707	20	1,328,603	5.00%	50.82%
391	Info Sys Computers	71,547,007	0%	-	26,871,706	44,675,301	4	18,145,826	25.00%	37.56%
392	Transportation Equip - Automobiles	755,694	0%	-	338,091	417,602	10	81,587	10.00%	44.74%
392	Transportation Equip - Light Trucks	5,207,145	0%	-	3,387,146	1,819,999	12	374,715	8.33%	65.05%
392	Transportation Equip - Trailers	1,172,999	0%	-	742,035	430,964	15	96,195	6.67%	63.26%
392	Transportation Equip - Heavy Trucks	5,065,398	0%	-	3,082,527	1,982,871	14	389,111	7.14%	60.85%
393	Stores Equipment	176,183	0%	-	32,321	143,862	20	8,821	5.00%	18.35%
394	Tools, Shop & Garage Equipment	3,148,434	0%	-	1,046,053	2,102,381	15	230,047	6.67%	33.22%
395	Laboratory Equipment	36,686	0%	-	37,515	(829)	10	387	10.00%	102.26%
396	Power Operated Equipment	948,702	0%	-	435,273	513,429	12	82,507	8.33%	45.88%
397	Communications Equipment	1,095,456	0%	-	777,130	318,326	9	118,800	11.11%	70.94%
397	Communications Equipment - Two Way	3,692,157	0%	-	3,439,700	252,457	9	353,830	11.11%	93.16%
398	Miscellaneous Equipment	678,509	0%	-	512,256	166,253	15	44,828	6.67%	75.50%
Total Common General		260,288,344		(28,561,792)	69,345,100	219,505,036		25,088,822		
Total Common Utility		553,305,877		(28,561,792)	283,872,683	297,994,986		51,019,074		
Total All Utilities		7,739,302,642		(1,438,107,996)	2,735,988,013	6,441,422,625		193,355,502		

Northern States Power Company
2016 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 17 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
			%	Amount						
		(a)	(b)	(c)	(d)	(e)=+(a)-(c)-(d)	(f)	(g)=+(100%-(b))/(f)	(h)=+(d)/((a)-(c))	
Electric Intangible										
303	Misc Computer Software	113,270,858	0%	-	54,376,803	58,894,055	5	18,066,707	20.00%	48.01%
Total Electric Intangible		113,270,858		-	54,376,803	58,894,055		18,066,707		
Electric Transmission										
352	Structures & Improvements	78,984,222	0%	-	17,019,040	61,965,182	68	477,050	1.47%	21.55%
353	Station Equipment	1,144,133,399	-10%	(114,413,340)	263,351,624	995,195,115	56	7,313,122	1.96%	20.93%
354	Towers & Fixtures	118,506,371	-35%	(41,477,230)	76,777,978	83,205,623	70	(2,732,440)	1.93%	47.99%
355	Poles & Fixtures	1,235,590,730	-35%	(432,456,756)	152,133,397	1,515,914,089	62	19,792,532	2.18%	9.12%
356	Overhead Conductor & Devices	507,473,281	-30%	(152,241,984)	90,089,756	569,625,510	63	5,130,488	2.06%	13.66%
357	Underground Conduit	25,647,719	0%	-	3,594,836	22,052,883	73	146,025	1.37%	14.02%
358	Underground Conductor & Devices	30,951,193	0%	-	5,483,038	25,468,154	55	275,817	1.82%	17.72%
Total Electric Transmission		3,141,286,914		(740,589,310)	608,449,667	3,273,426,557		30,402,595		
Electric Distribution - Minnesota Only										
361	Structures & Improvements	42,057,973	-30%	(12,617,392)	14,404,115	40,271,249	60	673,059	2.17%	26.34%
362	Station Equipment	522,746,308	-20%	(104,549,262)	157,534,835	469,760,735	55	9,284,560	2.18%	25.11%
364	Poles, Towers & Fixtures	324,776,590	-100%	(324,776,590)	193,542,969	456,010,211	44	12,244,562	4.55%	29.80%
365	Overhead Conductor & Devices	358,848,139	-20%	(71,769,628)	86,959,263	343,658,504	39	9,715,394	3.08%	20.19%
366	Underground Conduit	239,608,563	-10%	(23,960,856)	68,984,781	194,584,638	52	4,167,833	2.12%	26.17%
367	Underground Conductor & Devices	924,707,904	0%	-	284,991,797	639,716,106	45	16,681,332	2.22%	30.82%
368	Line Transformers	360,625,296	-5%	(18,031,265)	165,957,475	212,699,086	32	8,241,520	3.28%	43.83%
368	Line Capacitors	17,732,429	-10%	(1,773,243)	11,298,356	8,207,316	25	645,500	4.40%	57.92%
369	Services - Overhead	71,111,884	-70%	(49,778,319)	52,527,285	68,362,918	40	2,204,814	4.25%	43.45%
369	Services - Underground	181,063,562	-5%	(9,053,178)	87,699,228	102,417,512	41	3,151,524	2.56%	46.13%
370	Meters	95,712,256	0%	-	72,907,276	22,804,980	15	5,573,768	6.67%	76.17%
370	Meters-Old	-	0%	-	313,909	(313,909)	20	-	5.00%	0.00%
373	Street Light & Signal Systems	56,324,285	-35%	(19,713,500)	22,659,237	53,378,547	29	2,387,712	4.66%	29.80%
Total Electric Distribution - Minnesota Only		3,195,315,188		(636,023,232)	1,219,780,526	2,611,557,894		74,971,576		
Electric General										
390	Structures & Improvements	63,319,583	-20%	(12,663,917)	23,531,916	52,451,584	57	797,835	2.11%	30.97%
390	Structures & Improvements - Leasehold Improvements	35,652	0%	-	27,042	8,610	10	2,952	10.00%	75.85%
391	Office Furniture & Equipment	25,383,711	0%	-	14,705,351	10,678,360	20	1,206,999	5.00%	57.93%
391	Info Sys Computers	24,067,038	0%	-	9,565,839	14,501,199	4	5,936,554	25.00%	39.75%
392	Transportation Equip - Automobiles	585,233	0%	-	327,609	257,624	10	82,009	10.00%	55.98%
392	Transportation Equip - Light Trucks	31,845,205	0%	-	14,958,836	16,886,369	12	2,568,024	8.33%	46.97%
392	Transportation Equip - Trailers	17,343,530	0%	-	4,423,694	12,919,837	15	1,156,836	6.67%	25.51%
392	Transportation Equip - Heavy Trucks	95,315,285	0%	-	26,621,962	68,693,324	14	6,677,711	7.14%	27.93%
393	Stores Equipment	1,724,162	0%	-	697,958	1,026,204	20	80,521	5.00%	40.48%
394	Tools, Shop & Garage Equipment	77,082,854	0%	-	26,632,862	50,449,991	15	4,963,402	6.67%	34.55%
395	Laboratory Equipment	3,539,038	0%	-	1,581,254	1,957,784	10	313,465	10.00%	44.68%
396	Power Operated Equipment	42,091,879	0%	-	13,888,403	28,203,476	12	3,635,766	8.33%	33.00%

Northern States Power Company
2016 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 18 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
			%	Amount						
		(a)	(b)	(c)	(d)	(e)=+(a)-(c)-(d)	(f)	(g)=+(100%-(b))/(f)	(h)=+(d)/((a)-(c))	
397	Communications Equipment	16,530,804	0%	-	9,912,191	6,618,614	9	1,834,437	11.11%	59.96%
397	Communications Equipment - Two Way	1,971,084	0%	-	359,537	1,611,547	9	291,143	11.11%	18.24%
397	Communications Equipment - AMR	7,071,726	0%	-	2,948,050	4,123,676	15	439,510	6.67%	41.69%
397	Communications Equipment - EMS	23,389,475	0%	-	8,085,981	15,303,494	15	4,469,513	6.67%	34.57%
398	Miscellaneous Equipment	2,866,811	0%	-	1,977,233	889,578	15	171,987	6.67%	68.97%
Total Electric General		434,163,071		(12,663,917)	160,245,717	286,581,270		34,628,662		
Total Electric Utility		6,884,036,031		(1,389,276,458)	2,042,852,714	6,230,459,775		158,069,540		

Northern States Power Company
2016 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 19 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
			%	Amount						
		(a)	(b)	(c)	(d)	(e)=+(a)-(c)-(d)	(f)	(g)=+(100%-(b))/(f)	(h)=+(d)/((a)-(c))	
Gas Intangible										
303	Misc Computer Software	5,351,957	0%	-	4,566,715	785,241	5	641,998	20.00%	85.33%
Total Gas Intangible		5,351,957		-	4,566,715	785,241		641,998		
Gas Transmission										
366	Structures & Improvements	1,112,628	-5%	(55,631)	594,776	573,483	52	18,838	2.02%	50.91%
367	Mains	62,604,594	-15%	(9,390,689)	24,577,115	47,418,168	75	922,141	1.53%	34.14%
369	Measure & Regulating Station Equipment	13,542,649	-30%	(4,062,795)	4,827,921	12,777,522	33	510,085	3.94%	27.42%
Total Gas Transmission		77,259,871		(13,509,115)	29,999,812	60,769,174		1,451,064		
Gas Distribution - Minnesota Only										
375	Structures & Improvements	727,864	0%	-	30,297	697,568	41	17,753	2.44%	4.16%
376	Mains - Metallic	120,083,196	-20%	(24,016,639)	55,134,340	88,965,495	51	2,973,858	2.35%	38.26%
376	Mains - Plastic	366,752,998	-15%	(55,012,950)	132,553,428	289,212,519	45	9,496,087	2.56%	31.43%
378	Measure & Regulating Station Equipment - General	21,947,766	-25%	(5,486,941)	4,002,759	23,431,949	38	738,853	3.29%	14.59%
379	Measure & Regulating Station Equipment - City Gate	1,515,492	-2%	(30,310)	438,142	1,107,659	38	39,389	2.68%	28.34%
380	Services - Metallic	12,954,039	-40%	(5,181,616)	13,732,224	4,403,431	40	449,760	3.50%	75.72%
380	Services - Plastic	275,384,845	-30%	(82,615,454)	144,088,130	213,912,169	39	9,131,053	3.33%	40.25%
381	Meters	100,545,577	-3%	(3,016,367)	58,628,708	44,933,236	20	5,095,278	5.15%	56.61%
381	Meters - Telemeter	36,778	0%	-	36,778	-	8	-	12.50%	100.00%
383	House Regulators	10,070,258	0%	-	9,839,053	231,205	20	231,205	5.00%	97.70%
Total Gas Distribution - Minnesota Only		910,018,813		(175,360,277)	418,483,859	666,895,231		28,173,237		
Gas General										
390	Structures & Improvements	1,818,553	-20%	(363,711)	423,833	1,758,430	55	39,636	2.18%	19.42%
391	Office Furniture & Equipment	878,611	0%	-	299,277	579,334	20	44,736	5.00%	34.06%
391	Info Sys Computers	38,023	0%	-	11,573	26,450	4	5,506	25.00%	30.44%
392	Transportation Equip - Automobiles	106,035	0%	-	86,439	19,596	10	13,740	10.00%	81.52%
392	Transportation Equip - Light Trucks	5,727,932	0%	-	2,584,833	3,143,098	12	469,794	8.33%	45.13%
392	Transportation Equip - Trailers	1,311,111	0%	-	558,502	752,609	15	88,081	6.67%	42.60%
392	Transportation Equip - Heavy Trucks	8,359,957	0%	-	3,216,857	5,143,101	14	601,145	7.14%	38.48%
393	Stores Equipment	10,091	0%	-	2,502	7,589	20	505	5.00%	24.79%
394	Tools, Shop & Garage Equipment	5,250,259	0%	-	1,726,257	3,524,002	15	390,402	6.67%	32.88%
395	Laboratory Equipment	-	0%	-	-	-	10	-	10.00%	0.00%
396	Power Operated Equipment	2,984,774	0%	-	1,143,857	1,840,917	12	229,439	8.33%	38.32%
397	Communications Equipment	4,668,966	0%	-	3,432,165	1,236,801	9	521,203	11.11%	73.51%
397	Communications Equipment - Two Way	37,790	0%	-	1,944	35,846	9	10,149	11.11%	5.14%
397	Communications Equipment - AMR	15,492,768	0%	-	9,624,273	5,868,495	15	1,032,856	6.67%	62.12%
397	Communications Equipment - EMS	764,712	0%	-	262,217	502,495	15	84,522	6.67%	34.29%
398	Miscellaneous Equipment	50,705	0%	-	30,450	20,255	15	3,381	6.67%	60.05%
Total Gas General		47,500,287		(363,711)	23,404,979	24,459,018		3,539,093		
Total Gas Utility		1,040,130,928		(189,233,102)	476,455,366	752,908,664		33,805,392		

Northern States Power Company
2016 Summary of Annual Depreciation Accruals

Docket No. E,G002/D-17-____
Petition
Schedule G - Page 20 of 20

FERC Acct	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	ASL Depr Rate	Reserve Ratio
			%	Amount						
		(a)	(b)	(c)	(d)	(e)=+(a)-(c)-(d)	(f)	(g)=+(100%-(b))/(f)	(h)=+(d)/((a)-(c))	
Common Intangible										
303	Misc Computer Software	326,096,256	0%	-	234,783,622	91,312,634	3/5/7/10/15	22,115,694	Various	72.00%
Total Common Intangible		326,096,256		-	234,783,622	91,312,634		22,115,694		
Common General										
390	Structures & Improvements	150,988,388	-20%	(30,197,678)	18,351,529	162,834,537	55	3,730,901	2.18%	10.13%
390	Structures & Improvements - Leasehold Improvements	1,260,922	0%	-	1,268,919	(7,998)	10	645,899	10.00%	100.63%
391	Office Furniture & Equipment	23,401,389	0%	-	12,890,818	10,510,572	20	1,363,364	5.00%	55.09%
391	Info Sys Computers	83,425,223	0%	-	35,885,278	47,539,945	4	20,921,578	25.00%	43.01%
392	Transportation Equip - Automobiles	772,145	0%	-	253,763	518,382	10	83,387	10.00%	32.86%
392	Transportation Equip - Light Trucks	5,145,009	0%	-	3,533,233	1,611,776	12	419,311	8.33%	68.67%
392	Transportation Equip - Trailers	1,056,656	0%	-	721,255	335,402	15	72,423	6.67%	68.26%
392	Transportation Equip - Heavy Trucks	5,504,584	0%	-	3,493,727	2,010,857	14	408,110	7.14%	63.47%
393	Stores Equipment	176,183	0%	-	41,142	135,041	20	12,487	5.00%	23.35%
394	Tools, Shop & Garage Equipment	3,673,466	0%	-	1,130,201	2,543,264	15	261,592	6.67%	30.77%
395	Laboratory Equipment	36,686	0%	-	37,901	(1,215)	10	258	10.00%	103.31%
396	Power Operated Equipment	954,860	0%	-	512,812	442,048	12	84,074	8.33%	53.71%
397	Communications Equipment	969,084	0%	-	769,559	199,526	9	114,182	11.11%	79.41%
397	Communications Equipment - Two Way	3,633,035	0%	-	3,734,408	(101,373)	9	21,851	11.11%	102.79%
398	Miscellaneous Equipment	640,105	0%	-	510,432	129,672	15	43,644	6.67%	79.74%
Total Common General		281,637,736		(30,197,678)	83,134,978	228,700,436		28,183,061		
Total Common Utility		607,733,992		(30,197,678)	317,918,599	320,013,071		50,298,755		
Total All Utilities		8,531,900,951		(1,608,707,238)	2,837,226,679	7,303,381,510		242,173,687		

All Utilities

FERC Account	Account Description	Depreciation Reserve 1/1/2017 Schedule F	Adjustment Fully Amortized Plant	Adjustment Reserve Reallocation	Adjusted Reserve Balance Schedule D, Appendix D
Electric Intangible					
303	Computer Software - 5 year	72,443,511	(27,811,170)	0	44,632,341
Total Electric Intangible		72,443,511	(27,811,170)	0	44,632,341
Electric Transmission					
352	Structures & Improvements	17,437,028	-	(648,986)	16,788,042
353	Station Equipment	269,116,947	-	(2,895,539)	266,221,408
354	Towers & Fixtures	74,045,538	-	(7,552,156)	66,493,382
355	Poles & Fixtures	171,955,418	-	16,411,085	188,366,503
356	Overhead Conductor & Devices	95,502,380	-	(6,260,900)	89,241,480
357	Underground Conduit	3,740,861	-	(18,639)	3,722,222
358	Underground Conductor & Devices	5,758,856	-	965,135	6,723,991
Total Electric Transmission		637,557,028	-	(0)	637,557,028
Electric Distribution - Minnesota Only					
361	Structures & Improvements	15,077,170	-	(995,138)	14,082,032
362	Station Equipment	165,217,176	-	28,840,919	194,058,095
364	Poles, Towers & Fixtures	200,853,216	-	(6,767,058)	194,086,158
365	Overhead Conductor & Devices	90,145,764	-	11,818,174	101,963,938
366	Underground Conduit	71,964,218	-	5,101,111	77,065,329
367	Underground Conductor & Devices	294,537,897	-	(27,808,320)	266,729,577
368	Line Transformers	165,776,402	-	5,463,540	171,239,942
368	Line Capacitors	11,882,815	(3,820,644)	88,211	8,150,381
369	Services - Overhead	53,562,895	-	378,002	53,940,897
369	Services - Underground	90,519,649	-	(7,317,763)	83,201,886
370	Meters	74,305,953	(44,051,325)	(5,551,751)	24,702,877
373	Street Light & Signal Systems	24,170,514	-	(3,249,928)	20,920,586
Total Electric Distribution - Minnesota Only		1,258,013,669	(47,871,969)	0	1,210,141,700
Electric General					
390	Structures & Improvements	23,813,644	-	(5,658)	23,807,986
390	Structures & Improvements - Leasehold Improvements	29,994	-	5,658	35,652
391	Office Furniture & Equipment	15,745,218	-	(797,338)	14,947,880
391	Network Equipment	12,925,690	-	(967,806)	11,957,884
392	Transportation Equipment - Automobiles	465,342	-	(74,262)	391,080
392	Transportation Equipment - Light Trucks	17,260,966	(6,239,706)	2,126,146	13,147,406
392	Transportation Equipment - Trailers	5,957,094	-	(325,560)	5,631,534
392	Transportation Equipment - Heavy Trucks	34,888,986	(4,119,785)	2,194,229	32,963,431
393	Stores Equipment	703,108	-	87,180	790,289
394	Tools, Shop & Garage Equipment	29,387,134	(187,888)	4,307,698	33,506,944
395	Laboratory Equipment	1,419,995	-	210,252	1,630,248
396	Power Operated Equipment	19,110,453	-	(3,285,167)	15,825,286
397	Communication Equipment	11,686,701	(158,602)	(50,459)	11,477,639
397	Communication Equipment - Two Way	502,772	-	166,437	669,209
397	Communication Equipment - AES	3,387,560	-	589,040	3,976,600
397	Communication Equipment - EMS	12,555,494	-	(4,386,038)	8,169,456
398	Miscellaneous Equipment	2,006,250	(66,643)	205,646	2,145,253
Total Electric General		191,846,401	(10,772,624)	(0)	181,073,776
Total Electric Utility		2,159,860,609	(86,455,763)	0	2,073,404,845

All Utilities

FERC Account	Account Description	Depreciation Reserve 1/1/2017 Schedule F	Adjustment Fully Amortized Plant	Adjustment Reserve Reallocation	Adjusted Reserve Balance Schedule D, Appendix D
Gas Intangible					
303	Computer Software - All	5,208,713	(3,062,618)	0	2,146,096
Total Gas Intangible		5,208,713	(3,062,618)	0	2,146,096
Gas Transmission					
366	Structures & Improvements	613,614	-	17,646	631,260
367	Mains	24,626,970	-	(1,019,337)	23,607,633
369	Measure & Regulating Station Equipment	5,320,983	-	1,001,690	6,322,674
Total Gas Transmission		30,561,568	-	(0)	30,561,568
Gas Distribution - Minnesota Only					
375	Structures & Improvements	48,049	-	30,746	78,795
376	Mains - Metallic	57,556,949	-	(9,907,409)	47,649,540
376	Mains - Plastic	137,959,646	-	743,309	138,702,955
378	Measure & Regulating Station Equipment - General	4,677,577	-	(153,858)	4,523,719
379	Measure & Regulating Station Equipment - City Gate	382,190	-	(78,542)	303,648
380	Services - Metallic	13,786,939	-	(2,411,334)	11,375,605
380	Services - Plastic	139,760,775	-	2,381,358	142,142,133
381	Meters	61,213,916	(12,890,367)	9,567,334	57,890,884
381	Meters - Telemetry	36,778	(36,778)	0	-
383	House Regulators	10,342,566	-	(171,605)	10,170,961
Total Gas Distribution - Minnesota Only		425,765,387	(12,927,145)	0	412,838,242
Gas General					
390	Structures & Improvements	70,882	-	(0)	70,882
391	Office Furniture & Equipment	344,014	-	123,572	467,586
391	Network Equipment	21,078	-	4,201	25,279
392	Transportation Equipment - Automobiles	42,824	-	24,744	67,568
392	Transportation Equipment - Light Trucks	2,833,491	(847,483)	1,055,752	3,041,760
392	Transportation Equipment - Trailers	649,821	(50,252)	103,781	703,350
392	Transportation Equipment - Heavy Trucks	3,862,867	(725,075)	1,262,191	4,399,984
393	Stores Equipment	3,006	-	1,421	4,428
394	Tools, Shop & Garage Equipment	1,912,094	59,073	884,989	2,856,156
395	Laboratory Equipment	-	-	-	-
396	Power Operated Equipment	928,115	-	17,936	946,052
397	Communication Equipment	3,953,368	-	601,290	4,554,658
397	Communication Equipment - Two Way	12,093	-	3,877	15,970
397	Communication Equipment - AES	10,657,129	-	(4,101,864)	6,555,265
397	Communication Equipment - EMS	346,739	-	9,351	356,090
398	Miscellaneous Equipment	33,831	-	8,758	42,589
Total Gas General		25,671,352	(1,563,737)	0	24,107,616
Total Gas Utility		487,207,020	(17,553,499)	0	469,653,521

All Utilities

FERC Account	Account Description	Depreciation Reserve 1/1/2017 Schedule F	Adjustment Fully Amortized Plant	Adjustment Reserve Reallocation	Adjusted Reserve Balance Schedule D, Appendix D
Common Intangible					
303	Computer Software - All	250,785,703	(197,390,928)	0	53,394,775
Total Common Intangible		250,785,703	(197,390,928)	0	53,394,775
Common General					
390	Structures & Improvements	20,791,898	-	505,437	21,297,336
390	Structures & Improvements - Leasehold Improvements	1,914,818	-	(505,437)	1,409,381
391	Office Furniture & Equipment	14,254,181	(2,929,083)	1,067,545	12,392,643
391	Network Equipment	47,312,945	3,262	(469,957)	46,846,249
392	Transportation Equipment - Automobiles	389,704	-	(99,314)	290,391
392	Transportation Equipment - Light Trucks	2,021,512	(25,252)	(71,785)	1,924,475
392	Transportation Equipment - Trailers	761,129	(104,349)	(100,048)	556,732
392	Transportation Equipment - Heavy Trucks	3,921,973	(1,252,353)	(165,349)	2,504,271
393	Stores Equipment	41,609	-	2,531	44,140
394	Tools, Shop & Garage Equipment	1,387,903	(10,892)	104,762	1,481,774
395	Laboratory Equipment	1,473	-	(1,473)	-
396	Power Operated Equipment	609,156	(281,183)	(43,786)	284,187
397	Communication Equipment	859,600	(248,569)	(28,499)	582,533
397	Communication Equipment - Two Way	123,224	-	(119,188)	4,036
398	Miscellaneous Equipment	496,199	-	(75,439)	420,760
Total Common General		94,887,325	(4,848,418)	(0)	90,038,907
Total Common Utility		345,673,028	(202,239,346)	(0)	143,433,682
Total All Utilities		2,992,740,657	(306,248,609)	0	2,686,492,048

All Utilities

	Accumulated Reserve (w/o Theoretical Reserve Adj)	Theoretical Reserve Adjustment (Total Company)	Accumulated Reserve (with Theoretical Reserve Adj)
Electric Intangible			
303 Computer Software - All	\$ 72,860,555	\$ (417,044)	\$ 72,443,511
	<u>72,860,555</u>	<u>(417,044)</u>	<u>72,443,511</u>
Electric Transmission			
352 Structures & Improvements	20,778,862	(4,778,777)	16,000,085
353 Station Equipment	341,771,061	(87,967,055)	253,804,006
354 Towers & Fixtures	81,387,490	(28,676,018)	52,711,472
355 Poles & Fixtures	192,970,603	(44,645,025)	148,325,578
356 Overhead Conductor & Devices	89,710,484	(31,587,068)	58,123,416
357 Underground Conduit	4,925,460	(1,176,452)	3,749,008
358 Underground Conductor & Devices	6,780,126	(1,636,485)	5,143,641
	<u>738,324,086</u>	<u>(200,466,880)</u>	<u>537,857,206</u>
Electric Distribution - Minnesota Only			
361 Structures & Improvements	13,207,974	(1,486,783)	11,721,191
362 Station Equipment	156,062,791	(13,222,426)	142,840,365
364 Poles, Towers & Fixtures	94,447,149	(16,011,643)	78,435,507
365 Overhead Conductor & Devices	70,215,474	(8,431,224)	61,784,251
366 Underground Conduit	82,402,017	(5,961,886)	76,440,131
367 Underground Conductor & Devices	332,394,560	(24,504,662)	307,889,898
368 Line Transformers	191,918,965	(20,841,453)	171,077,512
368 Line Capacitors	12,959,027	(851,214)	12,107,813
369 Services - Overhead	43,089,725	(4,727,887)	38,361,838
369 Services - Underground	67,160,968	(7,456,052)	59,704,915
370 Meters	80,527,517	(4,171,233)	76,356,283
373 Street Light & Signal Systems	18,000,538	(1,695,891)	16,304,648
	<u>1,162,386,705</u>	<u>(109,362,353)</u>	<u>1,053,024,352</u>
Electric General			
390 Structures & Improvements	27,592,921	(3,056,495)	24,536,426
390 Structures & Improvements - Leasehold Improvemen	29,994	-	29,994
391 Office Furniture & Equipment	16,291,120	(496,909)	15,794,211
391 Network Equipment	13,139,599	(156,474)	12,983,125
392 Transportation Equipment - Automobiles	470,688	(5,346)	465,342
392 Transportation Equipment - Light Trucks	17,620,884	(372,447)	17,248,437
392 Transportation Equipment - Trailers	5,997,036	(65,866)	5,931,170
392 Transportation Equipment - Heavy Trucks	35,419,719	(566,069)	34,853,650
393 Stores Equipment	726,365	(25,765)	700,600
394 Tools, Shop & Garage Equipment	30,430,073	(1,039,916)	29,390,157
395 Laboratory Equipment	1,531,780	(111,784)	1,419,996
396 Power Operated Equipment	19,306,053	(224,610)	19,081,443
397 Communication Equipment	11,948,305	(253,543)	11,694,762
397 Communication Equipment - Two Way	508,056	(5,284)	502,772
397 Communication Equipment - AMR/AES	3,557,618	(170,058)	3,387,560
397 Communication Equipment - EMS	12,650,070	(94,576)	12,555,494
398 Miscellaneous Equipment	2,097,404	(82,236)	2,015,168
	<u>199,317,682</u>	<u>(6,727,378)</u>	<u>192,590,304</u>
Common Intangible			
303 Computer Software - All	249,380,520	1,405,183	250,785,703
	<u>249,380,520</u>	<u>1,405,183</u>	<u>250,785,703</u>
Common General			
390 Structures & Improvements	26,112,631	2,443,097	28,555,728
390 Structures & Improvements - Leasehold Improvemen	1,867,957	46,862	1,914,818
391 Office Furniture & Equipment	13,643,140	680,297	14,323,437
391 Network Equipment	46,711,617	612,170	47,323,787
392 Transportation Equipment - Automobiles	384,388	5,317	389,704
392 Transportation Equipment - Light Trucks	1,891,063	117,787	2,008,851
392 Transportation Equipment - Trailers	742,893	18,236	761,129
392 Transportation Equipment - Heavy Trucks	3,828,538	92,379	3,920,917
393 Stores Equipment	41,563	45	41,608
394 Tools, Shop & Garage Equipment	1,396,708	37,786	1,434,494
395 Laboratory Equipment	-	1,473	1,473
396 Power Operated Equipment	596,795	12,362	609,157
397 Communication Equipment	817,999	41,751	859,750
397 Communication Equipment - Two Way	348	122,877	123,225
398 Miscellaneous Equipment	472,665	26,037	498,702
	<u>98,508,304</u>	<u>4,258,476</u>	<u>102,766,780</u>
	<u>\$ 2,520,777,851</u>	<u>\$ (311,309,996)</u>	<u>\$ 2,209,467,855</u>

Northern States Power Company
Comparison of Proposed ARL to ASL

Docket No. E,G002/D-17-____
Petition
Schedule J - Page 1 of 6

Summary

Utility/ Functional Class	Adjusted Plant Balance 1/1/2017	ASL Annual Accrual	ARL Annual Accrual	Annual Accrual (ARL less ASL)
Electric Utility				
Intangible	87,361,385	17,472,277	19,927,132	2,454,855
Transmission	3,323,048,309	71,867,890	72,362,322	494,431
Distribution - Minnesota Only	3,306,415,677	96,231,509	96,661,923	430,413
General	474,187,703	33,637,343	31,547,491	(2,089,852)
Total Electric Utility	7,191,013,074	219,209,020	220,498,868	1,289,848
Gas Utility				
Intangible	4,428,301	862,233	849,461	(12,772)
Transmission	80,539,128	1,469,633	1,239,818	(229,816)
Distribution - Minnesota Only	921,803,564	25,949,565	23,085,625	(2,863,940)
General	47,511,548	3,478,763	2,240,716	(1,238,047)
Total Gas Utility	1,054,282,541	31,760,194	27,415,620	(4,344,574)
Common Utility				
Intangible	181,429,222	27,132,305	28,834,140	1,701,835
General	310,822,735	28,148,404	26,989,525	(1,158,880)
Total Common Utility	492,251,957	55,280,709	55,823,664	542,955
Total All Utilities	8,737,547,571	306,249,923	303,738,152	(2,511,772)

Northern States Power Company
Comparison of Proposed ARL to ASL

Docket No. E,G002/D-17-____
Petition
Schedule J - Page 2 of 6

Electric Utility

FERC Account	Account Description	Plant Balance 1/1/2017	Fully Accrued	Adjusted Plant Balance 1/1/2017 (a)	(N)ote	Annual Rate (ASL) (b)	Annual Accrual (ASL) (c) = (a)*(b)/100	Annual Rate (ARL) (d)	Annual Accrual (ARL) (e) = (a)*(d)/100	Annual Accrual (ARL less ASL) (f) = (e) - (c)
Intangible										
303	Computer Software - 5 year	115,172,555	(27,811,170)	87,361,385	(1)	20.00	17,472,277	22.81	19,927,132	2,454,855
Total Intangible		115,172,555	(27,811,170)	87,361,385			17,472,277		19,927,132	2,454,855
Transmission										
352	Structures & Improvements	103,086,366		103,086,366		1.50	1,546,295	1.51	1,556,604	10,309
353	Station Equipment	1,181,449,210		1,181,449,210		2.05	24,261,903	2.07	24,455,999	194,095
354	Towers & Fixtures	118,631,858		118,631,858		1.80	2,135,373	1.85	2,194,689	59,316
355	Poles & Fixtures	1,330,556,061		1,330,556,061		2.42	32,190,872	2.43	32,332,512	141,640
356	Overhead Conductor & Devices	532,704,102		532,704,102		2.01	10,733,590	2.03	10,813,893	80,303
357	Underground Conduit	25,910,138		25,910,138		1.37	354,933	1.38	357,560	2,627
358	Underground Conductor & Devices	30,710,573		30,710,573		2.10	644,922	2.12	651,064	6,142
Total Transmission		3,323,048,309	-	3,323,048,309			71,867,890		72,362,322	494,431
Distribution - Minnesota Only										
361	Structures & Improvements	43,721,596		43,721,596		2.06	902,192	2.07	905,037	2,845
362	Station Equipment	552,978,032		552,978,032		2.36	13,041,935	2.37	13,105,579	63,645
364	Poles, Towers & Fixtures	343,536,905		343,536,905		4.68	16,080,451	4.69	16,111,881	31,430
365	Overhead Conductor & Devices	373,235,852		373,235,852		3.21	11,962,688	3.21	11,980,871	18,183
366	Underground Conduit	261,312,548		261,312,548		2.14	5,599,555	2.15	5,618,220	18,665
367	Underground Conductor & Devices	967,850,933		967,850,933		2.24	21,727,266	2.25	21,776,646	49,380
368	Line Transformers	372,629,100	-	372,629,100	(1)	3.28	12,226,892	3.23	12,035,920	(190,972)
368	Line Capacitors	18,759,258	(3,570,695)	15,188,563	(1)	4.28	650,070	4.20	637,920	(12,151)
369	Services - Overhead	71,641,753		71,641,753		4.40	3,155,649	4.43	3,173,730	18,081
369	Services - Underground	185,773,119		185,773,119		2.14	3,980,853	2.40	4,458,555	477,702
370	Meters	96,316,591	(41,953,643)	54,362,948	(1)	7.00	3,805,406	6.90	3,751,043	(54,363)
373	Street Light & Signal Systems	64,184,329		64,184,329		4.83	3,098,554	4.84	3,106,522	7,968
Total Distribution - Minnesota Only		3,351,940,016	(45,524,338)	3,306,415,677			96,231,509		96,661,923	430,413

Northern States Power Company
Comparison of Proposed ARL to ASL

Electric Utility

FERC Account	Account Description	Plant Balance 1/1/2017	Fully Accrued	Adjusted Plant Balance 1/1/2017 (a)	(Note)	Annual Rate (ASL) (b)	Annual Accrual (ASL) (c) = (a)*(b)/100	Annual Rate (ARL) (d)	Annual Accrual (ARL) (e) = (a)*(d)/100	Annual Accrual (ARL less ASL) (f) = (e) - (c)
General										
390	Structures & Improvements	63,508,306		63,508,306		2.18	1,385,636	2.27	1,441,639	56,003
390	Structures & Improvements - Leasehold Improvements	35,652		35,652		10.00	3,565	10.00	3,565	-
391	Office Furniture & Equipment	27,593,861	-	27,593,861	(1)	5.00	1,379,693	4.48	1,236,205	(143,488)
391	Network Equipment	32,398,061	-	32,398,061	(1)	16.67	5,399,677	15.78	5,112,414	(287,263)
392	Transportation Equipment - Automobiles	1,108,813	-	1,108,813	(1)	9.50	105,337	8.98	99,571	(5,766)
392	Transportation Equipment - Light Trucks	32,832,470	(6,239,706)	26,592,763	(1)	9.00	2,393,349	8.07	2,146,036	(247,313)
392	Transportation Equipment - Trailers	17,878,078	-	17,878,078	(1)	6.67	1,191,872	6.29	1,124,531	(67,341)
392	Transportation Equipment - Heavy Trucks	97,589,361	(4,119,785)	93,469,576	(1)	7.08	6,620,762	6.63	6,197,033	(423,729)
393	Stores Equipment	1,648,791	-	1,648,791	(1)	5.00	82,440	4.60	75,844	(6,595)
394	Tools, Shop & Garage Equipment	81,301,137	(187,888)	81,113,250	(1)	6.67	5,407,550	6.25	5,069,578	(337,972)
395	Laboratory Equipment	3,209,733	-	3,209,733	(1)	10.00	320,973	9.17	294,333	(26,641)
396	Power Operated Equipment	45,134,817	-	45,134,817	(1)	7.08	3,197,050	6.64	2,996,952	(200,098)
397	Communication Equipment	17,117,461	(158,602)	16,958,859	(1)	10.00	1,695,886	8.68	1,472,029	(223,857)
397	Communication Equipment - Two Way	6,532,362	-	6,532,362	(1)	10.00	653,236	9.89	646,051	(7,186)
397	Communication Equipment - AES	7,071,726	-	7,071,726	(1)	6.67	471,448	5.92	418,646	(52,802)
397	Communication Equipment - EMS	47,275,858	-	47,275,858	(1)	6.67	3,151,724	6.53	3,087,113	(64,610)
398	Miscellaneous Equipment	2,723,841	(66,643)	2,657,198	(1)	6.67	177,147	4.74	125,951	(51,195)
Total General		484,960,327	(10,772,624)	474,187,703			33,637,343		31,547,491	(2,089,852)
Total Electric Utility		7,275,121,206	(84,108,133)	7,191,013,074			219,209,020		220,498,868	1,289,848

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

Northern States Power Company
Comparison of Proposed ARL to ASL

Docket No. E,G002/D-17-____
Petition
Schedule J - Page 4 of 6

Gas Utility

FERC Account	Account Description	Plant Balance 1/1/2017	Fully Accrued	Adjusted Plant Balance 1/1/2017 (a)	(Note)	Annual Rate (ASL) (b)	Annual Accrual (ASL) (c) = (a)*(b)/100	Annual Rate (ARL) (d)	Annual Accrual (ARL) (e) = (a)*(d)/100	Annual Accrual (ARL less ASL) (f) = (e) - (c)
Intangible										
303	Computer Software - 5 year	7,256,644	(3,062,618)	4,194,027	(1)	20.00	838,805	19.71	826,643	(12,163)
303	Computer Software - 10 year	234,274	-	234,274	(1)	10.00	23,427	9.74	22,818	(609)
Total Intangible		7,490,919	(3,062,618)	4,428,301			862,233		849,461	(12,772)
Transmission										
366	Structures & Improvements	1,130,639	-	1,130,639		1.62	18,264	1.15	13,002	(5,262)
367	Mains	65,790,678	-	65,790,678		1.53	1,008,790	1.31	861,858	(146,933)
369	Measure & Regulating Station Equipment	13,617,811	-	13,617,811		3.25	442,579	2.68	364,957	(77,622)
Total Transmission		80,539,128	-	80,539,128			1,469,633		1,239,818	(229,816)
Distribution - Minnesota Only										
375	Structures & Improvements	727,864	-	727,864		2.10	15,285	2.06	14,994	(291)
376	Mains - Metallic	135,069,020	-	135,069,020		1.98	2,679,941	1.85	2,498,777	(181,164)
376	Mains - Plastic	384,394,656	-	384,394,656		2.22	8,542,103	2.05	7,880,090	(662,013)
378	Measure & Regulating Station Equipment - General	22,768,673	-	22,768,673		3.29	748,969	3.18	724,044	(24,926)
379	Measure & Regulating Station Equipment - City Gate	1,392,566	-	1,392,566		2.76	38,479	2.63	36,624	(1,854)
380	Services - Metallic	12,590,915	-	12,590,915		2.75	345,633	2.06	259,373	(86,260)
380	Services - Plastic	272,681,597	-	272,681,597		3.21	8,739,795	2.82	7,689,621	(1,050,174)
381	Meters	105,068,640	(12,890,367)	92,178,273	(1)	5.25	4,839,359	4.32	3,982,101	(857,258)
381	Meters - Telemetry	36,778	(36,778)	-	(2)	12.50	-	12.50	-	-
383	House Regulators	10,070,258	(10,070,258)	-	(1) (2)	5.05	-	0.00	-	-
Total Distribution - Minnesota Only		944,800,967	(22,997,403)	921,803,564			25,949,565		23,085,625	(2,863,940)

Northern States Power Company
Comparison of Proposed ARL to ASL

Gas Utility

FERC Account	Account Description	Plant Balance 1/1/2017	Fully Accrued	Adjusted Plant Balance 1/1/2017 (a)	(Note)	Annual Rate (ASL) (b)	Annual Accrual (ASL) (c) = (a)*(b)/100	Annual Rate (ARL) (d)	Annual Accrual (ARL) (e) = (a)*(d)/100	Annual Accrual (ARL less ASL) (f) = (e) - (c)
General										
390	Structures & Improvements	1,493,079	-	1,493,079		2.07	30,947	2.36	35,237	4,289
391	Office Furniture & Equipment	906,378	-	906,378	(1)	5.00	45,319	3.62	32,811	(12,508)
391	Network Equipment	38,023	-	38,023	(1)	16.67	6,337	9.58	3,643	(2,695)
392	Transportation Equipment - Automobiles	376,943	-	376,943	(1)	9.50	35,810	8.74	32,945	(2,865)
392	Transportation Equipment - Light Trucks	6,054,537	(847,483)	5,207,054	(1)	9.00	468,635	5.75	299,406	(169,229)
392	Transportation Equipment - Trailers	1,504,110	(50,252)	1,453,858	(1)	6.67	96,924	4.62	67,168	(29,756)
392	Transportation Equipment - Heavy Trucks	8,425,887	(725,075)	7,700,813	(1)	7.08	545,474	4.36	335,755	(209,719)
393	Stores Equipment	10,091	-	10,091	(1)	5.00	505	3.87	391	(114)
394	Tools, Shop & Garage Equipment	6,257,777	59,073	6,316,850	(1)	6.67	421,123	5.27	332,898	(88,225)
395	Laboratory Equipment	-	-	-	(1)	10.00	-	10.00	-	-
396	Power Operated Equipment	2,858,219	-	2,858,219	(1)	7.08	202,457	5.81	166,062	(36,395)
397	Communication Equipment	4,722,283	-	4,722,283	(1)	11.11	524,698	1.54	72,723	(451,975)
397	Communication Equipment - Two Way	120,072	-	120,072	(1)	11.11	13,341	9.46	11,359	(1,983)
397	Communication Equipment - AES	15,492,768	-	15,492,768	(1)	6.67	1,032,851	5.23	810,272	(222,579)
397	Communication Equipment - EMS	764,413	-	764,413	(1)	6.67	50,961	5.03	38,450	(12,511)
398	Miscellaneous Equipment	50,705	-	50,705	(1)	6.67	3,380	3.15	1,597	(1,783)
Total General		49,075,285	(1,563,737)	47,511,548			3,478,763		2,240,716	(1,238,047)
Total Gas Utility		1,081,906,299	(27,623,758)	1,054,282,541			31,760,194		27,415,620	(4,344,574)

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

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

Northern States Power Company
Comparison of Proposed ARL to ASL

Docket No. E,G002/D-17-____
Petition
Schedule J - Page 6 of 6

Common Utility

FERC Account	Account Description	Plant Balance 1/1/2017	Fully Accrued	Adjusted Plant Balance 1/1/2017	(Note)	Annual Rate (ASL)	Annual Accrual (ASL)	Annual Rate (ARL)	Annual Accrual (ARL)	Annual Accrual (ARL less ASL)
				(a)		(b)	(c) = (a)*(b)/100	(d)	(e) = (a)*(d)/100	(f) = (e) - (c)
Intangible										
303	Computer Software - 3 year	7,673,530	(7,673,530)	-	(2)	33.33	-	33.33	-	-
303	Computer Software - 5 year	197,541,349	(87,309,050)	110,232,298	(1)	20.00	22,046,460	21.47	23,666,874	1,620,415
303	Computer Software - 7 year	44,140,612	(44,140,612)	-	(2)	14.29	-	14.29	-	-
303	Computer Software - 10 year	68,449,240	(58,267,735)	10,181,505	(1)	10.00	1,018,150	10.54	1,073,131	54,980
303	Computer Software - 15 year	61,015,418	-	61,015,418	(1)	6.67	4,067,695	6.71	4,094,135	26,440
Total Intangible		378,820,150	(197,390,928)	181,429,222			27,132,305		28,834,140	1,701,835
General										
390	Structures & Improvements	151,813,406	-	151,813,406		2.50	3,795,335	2.58	3,916,786	121,451
390	Structures & Improvements - Leasehold Improvements	18,509,449	-	18,509,449		10.00	1,850,945	10.22	1,891,666	40,721
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)	20.00	20,089,885	18.85	18,934,717	(1,155,168)
392	Transportation Equipment - Automobiles	823,465	-	823,465	(1)	9.50	78,229	9.12	75,100	(3,129)
392	Transportation Equipment - Light Trucks	3,431,469	(25,252)	3,406,217	(1)	9.00	306,560	8.80	299,747	(6,812)
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)	7.08	301,260	6.27	266,669	(34,592)
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)	7.08	50,272	6.67	47,339	(2,934)
397	Communication Equipment	964,432	(248,569)	715,864	(1)	10.00	71,586	7.66	54,835	(16,751)
397	Communication Equipment - Two Way	75,068	-	75,068	(1)	10.00	7,507	9.96	7,477	(30)
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			28,148,404		26,989,525	(1,158,880)
Total Common Utility		694,491,303	(202,239,346)	492,251,957			55,280,709		55,823,664	542,955

(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

All Utilities

	Schedule I	Accumulated	Accumulated	Schedule I	Schedule F	Reserve	Retirements	Schedule I	Schedule D,	Schedule H
	(with Theoretical Reserve Adj)	Depreciation for Cost of Removal (COR)	Depreciation for Gas Utility	(d)=(a)+(b)+(c)	(2016 Ending)	Reallocation		w/ Reallocation & Retirements	Appendix D,	
	(a)	(b)	(c)	(d)=(a)+(b)+(c)	(e)	(f)	(g)	(h)=(d)+(f)+(g)	(i)	(j)
Electric Intangible										
303 Computer Software - All	\$ 72,443,511	\$ -	\$ -	\$ 72,443,511	\$ 72,443,511	\$ -	\$ (27,811,170)	\$ 44,632,341	\$ 44,632,341	\$ 44,632,341
	72,443,511	-	-	72,443,511	72,443,511	-	(27,811,170)	44,632,341	44,632,341	44,632,341
Electric Transmission										
352 Structures & Improvements	16,000,085	1,436,942	-	17,437,027	17,437,028	(648,986)	-	16,788,042	16,788,042	16,788,042
353 Station Equipment	253,804,006	15,312,941	-	269,116,947	269,116,947	(2,895,539)	-	266,221,408	266,221,408	266,221,408
354 Towers & Fixtures	52,711,472	21,334,066	-	74,045,538	74,045,538	(7,552,156)	-	66,493,381	66,493,382	66,493,382
355 Poles & Fixtures	148,325,578	23,629,840	-	171,955,418	171,955,418	16,411,085	-	188,366,503	188,366,503	188,366,503
356 Overhead Conductor & Devices	58,123,416	37,378,965	-	95,502,381	95,502,380	(6,260,900)	-	89,241,480	89,241,480	89,241,480
357 Underground Conduit	3,749,008	(8,147)	-	3,740,861	3,740,861	(18,639)	-	3,722,222	3,722,222	3,722,222
358 Underground Conductor & Devices	5,143,641	615,214	-	5,758,856	5,758,856	965,135	-	6,723,991	6,723,991	6,723,991
	537,857,206	99,699,822	-	637,557,028	637,557,028	(0)	-	637,557,028	637,557,028	637,557,028
Electric Distribution - Minnesota Only										
361 Structures & Improvements	11,721,191	3,355,979	-	15,077,170	15,077,170	(995,138)	-	14,082,032	14,082,032	14,082,032
362 Station Equipment	142,840,365	22,376,811	-	165,217,176	165,217,176	28,840,919	-	194,058,095	194,058,095	194,058,095
364 Poles, Towers & Fixtures	78,453,507	122,417,709	-	200,855,216	200,855,216	(6,767,058)	-	194,086,158	194,086,158	194,086,158
365 Overhead Conductor & Devices	61,784,251	28,361,513	-	90,145,764	90,145,764	11,818,174	-	101,963,938	101,963,938	101,963,938
366 Underground Conduit	76,440,131	(4,475,913)	-	71,964,218	71,964,218	5,101,111	-	77,065,329	77,065,329	77,065,329
367 Underground Conductor & Devices	307,889,898	(13,352,001)	-	294,537,897	294,537,897	(27,808,320)	-	266,729,577	266,729,577	266,729,577
368 Line Transformers	171,077,512	(5,391,111)	-	165,776,402	165,776,402	5,463,540	-	171,239,942	171,239,942	171,239,942
368 Line Capacitors	12,107,813	-	-	11,882,815	11,882,815	88,211	(3,820,644)	8,150,381	8,150,381	8,150,381
369 Services - Overhead	38,361,838	15,201,057	-	53,562,895	53,562,895	378,002	-	53,940,897	53,940,897	53,940,897
369 Services - Underground	59,704,915	30,814,734	-	90,519,649	90,519,649	(7,317,763)	-	83,201,886	83,201,886	83,201,886
370 Meters	76,356,283	(2,050,330)	-	74,305,953	74,305,953	(5,551,751)	(44,051,325)	24,702,877	24,702,877	24,702,877
373 Street Light & Signal Systems	16,304,648	7,865,867	-	24,170,514	24,170,514	(3,249,928)	-	20,920,586	20,920,586	20,920,586
	1,053,024,352	204,989,317	-	1,258,013,669	1,258,013,669	0	(47,871,969)	1,210,141,700	1,210,141,700	1,210,141,700
Electric General										
390 Structures & Improvements	24,536,426	(722,782)	-	23,813,644	23,813,644	(5,658)	-	23,807,986	23,807,986	23,807,986
390 Structures & Improvements - Leasehold Improvemen	29,994	-	-	29,994	29,994	5,658	-	35,652	35,652	35,652
391 Office Furniture & Equipment	15,794,211	(48,993)	-	15,745,218	15,745,218	(797,338)	-	14,947,880	14,947,880	14,947,880
391 Network Equipment	12,983,125	(57,344)	-	12,925,600	12,925,600	(967,806)	-	11,957,884	11,957,884	11,957,884
392 Transportation Equipment - Automobiles	465,342	-	-	465,342	465,342	(74,262)	-	391,080	391,080	391,080
392 Transportation Equipment - Light Trucks	17,248,437	12,529	-	17,260,966	17,260,966	2,126,146	(6,239,706)	13,147,405	13,147,406	13,147,406
392 Transportation Equipment - Trailers	5,931,170	25,923	-	5,957,093	5,957,094	(325,560)	-	5,631,533	5,631,534	5,631,534
392 Transportation Equipment - Heavy Trucks	34,853,650	35,336	-	34,888,986	34,888,986	2,194,229	(4,119,785)	32,963,431	32,963,431	32,963,431
393 Stores Equipment	700,600	2,508	-	703,108	703,108	87,180	-	790,288	790,289	790,289
394 Tools, Shop & Garage Equipment	29,390,157	(3,022)	-	29,387,134	29,387,134	4,307,698	(187,888)	33,506,945	33,506,944	33,506,944
395 Laboratory Equipment	1,419,996	-	-	1,419,996	1,419,995	1,210,252	-	1,630,248	1,630,248	1,630,248
396 Power Operated Equipment	19,081,443	29,011	-	19,110,453	19,110,453	(3,285,167)	-	15,825,286	15,825,286	15,825,286
397 Communication Equipment	11,694,762	(8,061)	-	11,686,701	11,686,701	(50,459)	(158,602)	11,477,639	11,477,639	11,477,639
397 Communication Equipment - Two Way	502,772	-	-	502,772	502,772	166,437	-	669,209	669,209	669,209
397 Communication Equipment - AMR/AES	3,387,560	-	-	3,387,560	3,387,560	589,040	-	3,976,600	3,976,600	3,976,600
397 Communication Equipment - EMS	12,555,494	-	-	12,555,494	12,555,494	(4,386,038)	-	8,169,456	8,169,456	8,169,456
398 Miscellaneous Equipment	2,015,168	(8,918)	-	2,006,250	2,006,250	205,646	(66,643)	2,145,253	2,145,253	2,145,253
	192,590,304	(743,904)	-	191,846,400	191,846,401	(0)	(10,772,624)	181,073,776	181,073,776	181,073,776
Gas Intangible										
303 Computer Software - All	-	-	5,208,713	5,208,713	5,208,713	0	(3,062,618)	2,146,096	2,146,096	2,146,096
	-	-	5,208,713	5,208,713	5,208,713	0	(3,062,618)	2,146,096	2,146,096	2,146,096
Gas Transmission										
366 Structures & Improvements	-	-	613,614	613,614	613,614	17,646	-	631,260	631,260	631,260
367 Mains	-	-	24,626,970	24,626,970	24,626,970	(1,019,337)	-	23,607,633	23,607,633	23,607,633
369 Measure & Regulating Station Equipment	-	-	5,320,983	5,320,983	5,320,983	1,001,690	-	6,322,674	6,322,674	6,322,674
	-	-	30,561,568	30,561,568	30,561,568	(0)	-	30,561,568	30,561,568	30,561,568
Gas Distribution - Minnesota Only										
375 Structures & Improvements	-	-	48,049	48,049	48,049	30,746	-	78,795	78,795	78,795
376 Mains - Metallic	-	-	57,556,949	57,556,949	57,556,949	(9,907,409)	-	47,649,540	47,649,540	47,649,540
376 Mains - Plastic	-	-	137,959,646	137,959,646	137,959,646	743,309	-	138,702,955	138,702,955	138,702,955
378 Measure & Regulating Station Equipment - General	-	-	4,677,577	4,677,577	4,677,577	(153,858)	-	4,523,719	4,523,719	4,523,719
379 Measure & Regulating Station Equipment - City Gate	-	-	382,190	382,190	382,190	(78,542)	-	303,648	303,648	303,648
380 Services - Metallic	-	-	13,786,939	13,786,939	13,786,939	(2,411,334)	-	11,375,605	11,375,605	11,375,605
380 Services - Plastic	-	-	139,760,775	139,760,775	139,760,775	2,381,358	-	142,142,133	142,142,133	142,142,133
381 Meters	-	-	61,213,916	61,213,916	61,213,916	9,567,334	(12,890,367)	57,890,884	57,890,884	57,890,884
381 Meters - Telemetering	-	-	36,778	36,778	36,778	0	(36,778)	-	-	-
383 House Regulators	-	-	10,342,566	10,342,566	10,342,566	(171,605)	-	10,170,961	10,170,961	10,170,961
	-	-	425,763,387	425,763,387	425,763,387	0	(12,927,145)	412,836,242	412,836,242	412,836,242
Gas General										
390 Structures & Improvements	-	-	70,882	70,882	70,882	(0)	-	70,882	70,882	70,882
391 Office Furniture & Equipment	-	-	344,014	344,014	344,014	123,572	-	467,586	467,586	467,586
391 Network Equipment	-	-	21,078	21,078	21,078	4,201	-	25,279	25,279	25,279
392 Transportation Equipment - Automobiles	-	-	42,824	42,824	42,824	24,744	-	67,568	67,568	67,568
392 Transportation Equipment - Light Trucks	-	-	2,833,491	2,833,491	2,833,491	1,055,752	(847,483)	3,041,760	3,041,760	3,041,760
392 Transportation Equipment - Trailers	-	-	649,821	649,821	649,821	103,781	(50,252)	703,350	703,350	703,350
392 Transportation Equipment - Heavy Trucks	-	-	3,862,867	3,862,867	3,862,867	1,262,191	(725,075)	4,399,984	4,399,984	4,399,984
393 Stores Equipment	-	-	3,006	3,006	3,006	1,421	-	4,428	4,428	4,428
394 Tools, Shop & Garage Equipment	-	-	1,912,094	1,912,094	1,912,094	884,989	59,073	2,856,156	2,856,156	2,856,156
395 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-
396 Power Operated Equipment	-	-	928,115	928,115	928,115	17,936	-	946,052	946,052	946,052
397 Communication Equipment	-	-	3,953,368	3,953,368	3,953,368	601,290	-	4,554,658	4,554,658	4,554,658
397 Communication Equipment - Two Way	-	-	12,093	12,093	12,093	3,877	-	15,970	15,970	15,970
397 Communication Equipment - AES	-	-	10,657,129	10,657,129	10,657,129	(4,101,864)	-	6,555,265	6,555,265	6,555,265
397 Communication Equipment - EMS	-	-	346,739	346,739	346,739	9,351	-	356,090	356,090	356,090
398 Miscellaneous Equipment	-	-	33,831	33,831	33,831	8,758	-	42,589	42,589	42,589
	-	-	25,671,352	25,671,352	25,671,352	0	(1,563,737)	24,107,616	24,107,616	24,107,616
Common Intangible										
303 Computer Software - All	250,785,703	-	-	250,785,703	250,785,703	0	(197,390,928)	53,394,775	53,394,775	53,394,775
	250,785,703	-	-	250,785,703	250,785,703	0	(197,390,928)	53,394,775	53,394,775	53,394,775
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CERTIFICATE OF SERVICE

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

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

xx electronic filing

Docket Nos. E,G002/D-17-____
(Xcel Energy's Miscellaneous Electric & Gas Service List)

Dated this 31st day of July 2017

/s/

Carl Cronin
Regulatory Administrator

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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_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
Patrick	Zomer	Patrick.Zomer@lawmoss.com	Moss & Barnett a Professional Association	150 S. 5th Street, #1200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas