



414 Nicollet Mall
Minneapolis, MN 55401

April 11, 2018

—Via Electronic Filing—

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

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

Dear Mr. Wolf:

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

In our Petition filed July 31, 2017, the Company requested a 44-year average service life (ASL) for FERC Account 369 (Services - Underground) as of January 1, 2018 per the third-party actuarial review in Schedule D.

On Schedules A and B showing the proposed ASL, the Company incorrectly reported the proposed ASL as 49 years instead of 44 years.

The average remaining life, curve, net salvage rate, and depreciation rate as shown in Schedules A and B correctly reflected the statistics using the 44 year ASL. There is no change to depreciation expense as a result of this error. Correcting the error aligns our proposed ASL with the statistics as reported in the actuarial study.

We apologize for this error in our original request and ask that the correction be made such that the final order reflects the correct average service life of this FERC Account. We have provided revised Schedules A and B in their entirety, incorporating the revision filed in December 2017 to update Common Utility FERC Account 390 (Structures and Improvements – Leasehold Improvements).

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

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		44	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	Structures & Improvements - Leasehold Improvements		10	0.00	SQ	0	10.00
391	Office Furniture & Equipment	(1)	20	10.22	(2)	0	4.48
391	Network Equipment	(1)	6	4.00	(2)	0	15.78
392	Transportation Equipment - Automobiles	(1)	10	6.65	(2)	5	8.98
392	Transportation Equipment - Light Trucks	(1)	10	5.03	(2)	10	8.07
392	Transportation Equipment - Trailers	(1)	12	7.71	(2)	20	6.29
392	Transportation Equipment - Heavy Trucks	(1)	12	7.50	(2)	15	6.63
393	Stores Equipment	(1)	20	11.33	(2)	0	4.60
394	Tools, Shop & Garage Equipment	(1)	15	9.38	(2)	0	6.25
395	Laboratory Equipment	(1)	10	5.36	(2)	0	9.17
396	Power Operated Equipment	(1)	12	7.52	(2)	15	6.64
397	Communication Equipment	(1)	10	3.73	(2)	0	8.68
397	Communication Equipment - Two Way	(1)	10	9.08	(2)	0	9.89
397	Communication Equipment - EMS	(1)	15	7.39	(2)	0	5.92
397	Communication Equipment - AMR	(1)	15	12.66	(2)	0	6.53
398	Miscellaneous Equipment	(1)	15	4.06	(2)	0	4.74

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

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

FERC Account	Account Description	(Note)	Proposed				
			Average Service Life	Average Remaining Life	Curve	Net Salvage	Annual Rate (ARL)
			(a)	(b)	(c)	(d)	(e)
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 - Telemetering	(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 - Leasehold Improvements	(3)	15	13.33	SQ	0	6.67
391	Office Furniture & Equipment	(1)	20	10.44	(2)	0	4.68
391	Network Equipment	(1)	5	2.83	(2)	0	18.85
392	Transportation Equipment - Automobiles	(1)	10	6.55	(2)	5	9.12
392	Transportation Equipment - Light Trucks	(1)	10	3.81	(2)	10	8.80
392	Transportation Equipment - Trailers	(1)	12	4.20	(2)	20	5.73
392	Transportation Equipment - Heavy Trucks	(1)	12	4.17	(2)	15	6.27
393	Stores Equipment	(1)	20	16.67	(2)	0	4.92
394	Tools, Shop & Garage Equipment	(1)	15	9.87	(2)	0	6.41
395	Laboratory Equipment	(1)	10	0.00	(2)	0	10.00
396	Power Operated Equipment	(1)	12	6.74	(2)	15	6.67
397	Communication Equipment	(1)	10	2.43	(2)	0	7.66
397	Communication Equipment - Two Way	(1)	10	9.50	(2)	0	9.96
398	Miscellaneous Equipment	(1)	15	4.68	(2)	0	5.93

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

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

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

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

Docket No. E,G002/D-17-581
Letter
Schedule B Revised #2 - Page 1 of 5

Electric Utility

As approved in Docket No.
E,G002/D-12-858

Proposed

Proposed to Approved
Comparison

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	44	25.07	R4	-5	2.40	3	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

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

Docket No. E,G002/D-17-581
Letter
Schedule B Revised #2 - Page 2 of 5

Electric Utility

As approved in Docket No.
E,G002/D-12-858

Proposed

Proposed to Approved
Comparison

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

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 - Telemetering	(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

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

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		15	SQ	0	6.67	15	13.33	SQ	0	6.67	0	0	0.00
391	Office Furniture & Equipment	(1)	20	(2)	0	5.00	20	10.44	(2)	0	4.68	0	0	-0.32
391	Network Equipment	(1)	4	(2)	0	25.00	5	2.83	(2)	0	18.85	1	0	-6.15
392	Transportation Equipment - Automobiles	(1)	10	(2)	0	10.00	10	6.55	(2)	5	9.12	0	5	-0.88
392	Transportation Equipment - Light Trucks	(1)	12	(2)	0	8.33	10	3.81	(2)	10	8.80	-2	10	0.47
392	Transportation Equipment - Trailers	(1)	15	(2)	0	6.67	12	4.20	(2)	20	5.73	-3	20	-0.94
392	Transportation Equipment - Heavy Trucks	(1)	14	(2)	0	7.14	12	4.17	(2)	15	6.27	-2	15	-0.87
393	Stores Equipment	(1)	20	(2)	0	5.00	20	16.67	(2)	0	4.92	0	0	-0.08
394	Tools, Shop & Garage Equipment	(1)	15	(2)	0	6.67	15	9.87	(2)	0	6.41	0	0	-0.26
395	Laboratory Equipment	(1)	10	(2)	0	10.00	10	0.00	(2)	0	10.00	0	0	0.00
396	Power Operated Equipment	(1)	12	(2)	0	8.33	12	6.74	(2)	15	6.67	0	15	-1.66
397	Communication Equipment	(1)	9	(2)	0	11.11	10	2.43	(2)	0	7.66	1	0	-3.45
397	Communication Equipment - Two Way	(1)	9	(2)	0	11.11	10	9.50	(2)	0	9.96	1	0	-1.15
398	Miscellaneous Equipment	(1)	15	(2)	0	6.67	15	4.68	(2)	0	5.93	0	0	-0.74

- (1): Plant Balance for vintage group (amortized) assets is for the vintages as of 1/1/2017 that are not fully depreciated.
(2): Vintage Group accounts do not have an Iowa Curve assigned.
(3): This rate was approved in Docket E002-GR-13-868. It is included here for comparative purposes.

CERTIFICATE OF SERVICE

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

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

xx electronic filing

Docket No. E,G002/D-17-581

Dated this 11th day of April 2018

/s/

Lynnette Sweet
Regulatory Administrator

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