



414 Nicollet Mall  
Minneapolis, MN 55401

February 21, 2018

—Via Email—

Ms. Patricia Van Gerpen, Executive Director  
South Dakota Public Utilities Commission  
State Capitol, 1<sup>st</sup> Floor  
500 E. Capitol Ave.  
Pierre, South Dakota 57501

RE: 2018 ANNUAL REVIEW OF REMAINING LIVES

Dear Ms. Van Gerpen:

On February 20, 2018, Xcel Energy filed its 2018 Review of Remaining Lives Petition with the Minnesota Public Utilities Commission (Docket No. E,G002/D-18-162). Enclosed for informational purposes is a copy of this Petition.

Please contact Amber Hedlund at [amber.r.hedlund@xcelenergy.com](mailto:amber.r.hedlund@xcelenergy.com) or (612) 337-2268 or me at [steven.t.kolbeck@xcelenergy.com](mailto:steven.t.kolbeck@xcelenergy.com) or (605) 339-8350 if you have any questions regarding this filing.

Sincerely,

STEVE T. KOLBECK  
PRINCIPAL MANAGER

Enclosure



414 Nicollet Mall  
Minneapolis, MN 55401

February 20, 2018

—Via Electronic Filing—

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

RE: PETITION  
2018 ANNUAL REVIEW OF REMAINING LIVES  
DOCKET NO. E,G002/D-18-\_\_\_\_\_

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed 2018 Review of Remaining Lives Petition. This filing is submitted to satisfy the review of depreciation rates for electric and natural gas production facilities in accordance with the Commission's September 8, 1978 Order in Docket No. E002/D-77-1086A, Minn. Stat. § 216B.11, and Minnesota Rules 7825.0500 through 7825.0900.

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

Sincerely,

/s/

LISA H. PERKETT  
PRINCIPAL FINANCIAL CONSULTANT, CAPITAL ASSET ACCOUNTING

Enclosures  
c: Service List

STATE OF MINNESOTA  
BEFORE THE  
MINNESOTA PUBLIC UTILITIES COMMISSION

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

IN THE MATTER OF THE PETITION OF  
NORTHERN STATES POWER COMPANY  
FOR APPROVAL OF THE 2018 REVIEW OF  
REMAINING LIVES

DOCKET NO. E,G002/D-18-\_\_\_\_\_

**PETITION**

**OVERVIEW**

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Petition for approval of our 2018 Review of Remaining Lives. After performing our annual review of electric and gas production and gas storage asset lives and net salvage rates, we respectfully request approval of the following:

- Passage of time adjustments for all electric and natural gas production and gas storage facilities.
- To align better with the FERC plant accounts, the Company is moving heat recovery steam generators within Other Production Plant from FERC Account 342-Fuel Holders, Producers, and Accessories and FERC Account 344-Generators to FERC Account 343-Prime Movers on the Other Production Black Dog Unit 5, High Bridge, and Riverside. The Company requests to use the same lives and net salvage rates for the new accounts as have been approved for Fuel Holders, Producers, and Accessories and Generators at each of the three plant locations.

Attachment A is summary of all of our requested 2018 remaining lives and net salvage rates.

Additionally, in compliance with past practice and the Commission's Order in our 2017 remaining life filing<sup>1</sup>, we provide a discussion of the following items for the Commission's information:

- An explanation and schedule of the differences between depreciation remaining lives and the Integrated Resource Plan<sup>2</sup> (IRP) lives of electric production plants.
- An update on removal costs for Black Dog Units 3 and 4, Minnesota Valley, and Key City.

Overall, this Petition reflects no change in total Company depreciation expense. We respectfully request Commission approval of the changes proposed by the Company to be effective January 1, 2018.

## **I. SUMMARY OF FILING**

A one-paragraph summary of the filing accompanies this Petition pursuant to Minn. R. 7829.1300, subp. 1.

## **II. SERVICE ON OTHER PARTIES**

Pursuant to Minn. Stat. § 216B.17, subd.3, we have electronically filed this Petition. A Summary of the filing has been provided to all persons on the attached service list.

## **III. GENERAL FILING INFORMATION**

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

### **A. Name, Address, and Telephone Number of Utility**

Northern States Power Company doing business as:

Xcel Energy

414 Nicollet Mall

Minneapolis, MN 55401

(612) 330-5500

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<sup>1</sup> Docket No. E,G002/D-17-147, January 8, 2018 Order.

<sup>2</sup> Docket No. E002/RP-15-21

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

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

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

The date of the filing is February 20, 2018. The Company requests that the Commission approve our proposed remaining lives and net salvage rates effective January 1, 2018.

**D. Statute Controlling Schedule for Processing the Filing**

Under Minn. R. 7829.0100, subp. 11, this request for approval of remaining lives is a “miscellaneous” filing because no determination of Xcel Energy’s general revenue requirements 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 – 3<sup>rd</sup> Floor  
Minneapolis, MN 55401  
(612) 330-6950

**IV. MISCELLANEOUS INFORMATION**

Pursuant to Minn. R. 7829.0700, subp. 2, the Company requests that the following persons be placed on the Commission’s official service list for this matter:

Ryan J. Long  
Principal Attorney  
Xcel Energy  
414 Nicollet Mall, 401 – 8<sup>th</sup> Floor  
Minneapolis, Minnesota 55401  
[Ryan.J.Long@xcelenergy.com](mailto:Ryan.J.Long@xcelenergy.com)

Carl Cronin  
Regulatory Administrator  
Xcel Energy  
414 Nicollet Mall, 401 – 7<sup>th</sup> Floor  
Minneapolis, Minnesota 55401  
[regulatory.records@xcelenergy.com](mailto:regulatory.records@xcelenergy.com)

Any information requests in this proceeding should be submitted to Regulatory Records.

## **V. REVIEW OF REMAINING LIVES AND NET SALVAGE RATES**

### **A. Background**

The Commission approved our current remaining lives and net salvage rates effective January 1, 2017, in their February 8, 2018 Order in Docket No. E,G002/D-17-147. This 2018 review uses the previously approved remaining lives and net salvage rates—assuming a one-year passage of time adjustment—as the starting point for this filing. Thus, we have reviewed the remaining lives of our electric and natural gas production and gas storage facilities as of January 1, 2018, considering system demand, availability of fuel supplies, operating and maintenance costs, and future technological advancements that influence the decision about retiring electric and natural gas facilities.

### **B. Passage of Time Adjustment**

As mentioned above, to begin our analysis of 2018 remaining lives, we incorporated a one-year passage of time adjustment to the 2017 certified remaining lives of all facilities. Subtracting one year from the present certified remaining life results in the proposed remaining lives as of January 1, 2018. The passage of time adjustment does not change the annual depreciation accrual, but simply reflects that Xcel Energy production facilities have aged one year since January 1, 2017. Other than the recommended addition to the remaining lives for Other Production discussed below, the Company is not recommending any other change to remaining lives.

Attachment B shows our Comparison of Present and Proposed Lives, as it relates to 2018 estimated depreciation expense.

Pursuant to Minn. R. 7825.0700, subp. 1, we provide with this filing, the following three attachments for our electric and gas assets:

- Attachment C – 2017 Plant In-service;
- Attachment D – 2017 Analysis of Depreciation Reserve; and
- Attachment E – 2017 Summary of Annual Depreciation Accruals.

### **C. Recommended Addition to Remaining Lives for Other Production Facilities**

We are requesting remaining lives and net salvage rates for FERC Account 343-Prime Movers for three Other Production Plants; Black Dog Unit 5, High Bridge, and Riverside. This is not a new FERC account, but has historically not been used by NSP-MN. In the past, assets related to FERC Account 343-Prime Movers have been capitalized to the FERC Account 342-Fuel Holders, Producers, and Accessories and FERC Account 344-Generators, but the Company believes they would be more accurately recorded in the FERC Account 343-Prime Movers. This is a plant transfer within Other Production Plant, however, FERC Account 343-Prime Movers has not had a remaining life or net salvage rate approved for it. Thus, we request that these accounts have the same remaining life and net salvage rate by station as those which were approved for the two accounts, FERC Account 342-Fuel Holders, Producers, and Accessories and FERC Account 344-Generators, so there will be no impact to depreciation expense or the reserve balance. For example, the remaining life for Black Dog Unit 5 for FERC Account 342-Fuel Holders, Producers, and Accessories and FERC Account 344-Generators is 14 years as of January 1, 2018. We request that FERC Account 343-Prime Movers at Black Dog Unit 5 have the same remaining life. All transfers will be performed within the Other Production functional class and station so the net plant balance of this functional class in total will not be affected.

### **D. Change in Net Salvage Rates**

At this time the only change to net salvage rates being requested is for the addition of FERC Account 343-Prime Movers on Other Production facilities. These accounts will use the same net salvage percentages as the FERC Account 342- Fuel Holders, Producers, and Accessories and FERC Account 344-Generators where these assets are being transferred from. The net salvage percentages requested are the same as those currently set for each respective location as a whole. Similar to the request for approval of remaining lives for this account, the change will have no impact to depreciation expense or rate base.

### **E. Removal Update**

Order Point 7 of the Commission's February 8, 2018 Order for our 2017 remaining life filing, required the Company to continue to provide "further details on its management of dismantling activities and costs, develop a method to compare its actual and projected removal costs to the cost estimates from its net salvage rate study, and provide a revised update for these costs and the depreciation reserve

balance for Black Dog Units 3 and 4, the Key City Plant and the Minnesota Valley Plant.” We provide the requested information below.

In preparing for this filing, the Company has reviewed its estimate of dismantling costs as shown in the TLG cost estimate, and compared them to internal estimates. In general, the Company believes that estimates provided by TLG are reasonable. The Company does not believe it has reason to expect a deficit during the dismantling of the plants. The dismantling and decommissioning management process the Company follows typically involves a combination of internal removal work as well as contract work with outside vendors. Various activities are submitted to contract firms for bid and the Company then works to supervise and cooperate with vendors as they perform the dismantling activities. The work performed by these vendors often includes more than one of the subcategories provided by TLG and is paid for in aggregate. For example, the cost quoted by a contractor may or may not include a credit for salvage, and typically does not break out fees involved in management and supervision, worker access, contingency, etc. The use of vendors external to Xcel Energy makes it impossible to assign actual costs back to TLG’s estimate, but the Company has attempted to get as close as is feasible. At present the Black Dog location is the only facility currently being dismantled, but as the other locations begin to spend removal dollars the Company expects the same challenge. The location specific details of the Companies analysis are discussed below.

1. *Electric Utility –Steam Production: Black Dog Units 3 and 4*

Black Dog Units 3 and 4 were officially retired from service in April 2015. These two units were coal-burning steam production units. Their removal from service ends the coal-fired production of electricity at Black Dog after more than 60 years.

As of January 1, 2018 the turbines, generators, plant equipment, and boilers have been removed. The coal yard removal has been started, but is not yet complete. Additional activities that still need to take place include the removal of the Units 3 and 4 coal stacks and precipitators. There is also a portion of the facility that is necessary for the continued operation of Units 5 and 6. It is anticipated that these shared portions of the generating facility will not be able to be removed until the cessation of all Black Dog location operations.

Over the life of the Steam Production Black Dog units, the Company has collected approximately \$30.9 million for general dismantling activities. An additional \$33.2 million for the coal yard remediation is being collected over 15 years and \$1.5 million was added to the TLG cost estimate for comparison to represent the Unit 2 Boiler removal which has been completed for a total of approx. \$65.5 million in estimated



total project cost. The Company continues to believe that the removal costs estimated are still reasonable to total expected at project completion.

To the extent possible, the Company has provided its estimated removal dollars using the categories provided by TLG and has provided this analysis in Table 1. As indicated above, certain categories could not be identified as they are not broken out in separate, specific vendor contracts. These unidentified categories make up approximately \$7.0 million, or 10.7 percent of the total cost estimate. While they are not specifically identified in the Company's estimate, they are included in the removal activities that have been specifically identified.

In total, the Company believes it is reasonably close to TLG's estimate, but notes that there are some substantial differences. Most notably, the coal yard remediation shows a surplus due to the labor market at the time which the contract was entered. Conversely, the boiler deficit was due to the additional effort required to retain the associated structures during the boiler removal since they will continue to support the remaining Other Production function. The scrap credit identified by the Company's engineering staff was another driver. Scrap values are currently about half what they were in the study from 2015, additionally the actual Stainless Steel, Nickel, and Motors scrap quantities were less than estimated..

**Table 1: Comparison of Steam Black Dog Removal Estimates**

(Amounts in Millions)	Per Xcel Energy	Per TLG	Over/ (Under)
<b><u>Identified Items</u></b>			
<b>Asbestos Remediation</b>	1.10	3.90	(2.80)
<b>Ash/Ponds/Coal Yard</b>	24.80	36.50	(11.70)
<b>Boilers</b>	14.90	4.20	10.70
<b>Contingency</b>	9.80	5.70	4.10
<b>Equipment Removal</b>	8.60	4.80	3.80
<b>Pre-Demolition Cleaning</b>	0.20	0.70	(0.50)
<b>Project/Constr Mgmt/Indirects</b>	6.60	7.90	(1.30)
<b>Structures Demolition</b>	6.30	5.40	0.90
<b>Utilities Allowance</b>	0.10	-	0.10
<b>Total Identified</b>	<b>72.40</b>	<b>69.10</b>	<b>3.30</b>
<b>Unidentified Items</b>		<b>7.00</b>	<b>(7.00)</b>
<b>Total Removal Costs</b>	<b>72.40</b>	<b>76.10</b>	<b>(3.70)</b>
<b>Scrap Credit</b>	<b>(1.90)</b>	<b>(10.80)</b>	<b>8.90</b>

It is hard to get a good estimate of the true deficits by line item because some of the costs could not be directly assigned, but the Company believes this analysis/method should provide adequate assurance that the Black Dog removal process continues to be progressing as expected as the majority of the net deficit between removal and salvage is explained in the higher contingency used by Xcel Energy and not a net cost over-run on activities. This would indicate that variances remain within the planned for allowance.

2. *Electric Utility – Steam Production: Minnesota Valley*

The Minnesota Valley Plant is a former steam production facility located in Granite Falls, Minnesota along the Minnesota River. Minnesota Valley last burned coal in 2004, and the air permit was formally retired in 2009. The plant is no longer in operation.

As of January 1, 2018, the Company forecasts the coal yard removal and remediation to occur between 2018 and 2020, with the full site demolition date to follow. The completion of demolition is currently expected to be in 2023. As costs of removal are

incurred at the Minnesota Valley Plant, the costs will be treated as a debit to the depreciation reserve, and the reserve balance will be reduced. At final removal of the plant assets, if there is reserve in excess of the plant balance, we plan to transfer this reserve to other steam production accounts.

In sum, while the dam removal efforts have been completed much of the remediation process still needs to be completed. The Company is not far enough along in the process of plant demolition to have detailed estimates available for comparison. Instead, the Company has had its engineers review the line item detail from the TLG study's 5.2 table. At present, the Company does not believe any of the line items are unrealistic. Any decommissioning process will present unique and unexpected challenges. Additionally, the scrap and contract labor markets, which are impacted by macro-economic events no company or consultant can perfectly predict, will certainly swing cost estimates. With those considerations in mind, the Company believes that the Minnesota Valley cost estimate presented by TLG in the 2015 remaining life filing is reasonable, and has no variances to address at this time.

### *3. Electric Utility –Other Production: Key City*

The Key City Peaking Plant is located in Mankato, Minnesota, adjacent to Xcel Energy's Wilmarth Power Plant. The Key City plant had four units that generated a total of 64 MW of electricity using natural gas and oil as fuel. The plant became operational in 1970 and reached its end of life at the end of 2012.

The Key City units are similar enough to the units currently in production at Granite City as to allow them to be used as a source of spare parts. Given this unique situation, the Company currently intends to maintain the Key City facility in a dormant state to support continued operations of Granite City facility up to the date that Granite City is retired. Per this remaining lives filing, that would allow for initial dismantling activities no sooner than mid-2019.

As costs of removal are incurred at the Key City plant, the costs will be treated as a debit to the depreciation reserve, and the reserve balance will be reduced. At final removal of the plant assets, if there is reserve in excess of the plant balance, we plan to transfer this reserve to the remaining production accounts.

The Company is not far enough along in the process of plant demolition to have detailed estimates available for comparison. Instead, the Company has had its engineers review the line item detail from the TLG study's 5.2 table. At present, the Company does not believe any of the line items are unrealistic. Any decommissioning process will present unique and unexpected challenges. Additionally, the scrap and

contract labor markets, which are impacted by macro-economic events no company or consultant can perfectly predict, will certainly swing cost estimates. With those considerations in mind, the Company believes that the Key City cost estimate presented by TLG in the 2015 remaining life filing is reasonable, and has no variances to address at this time.

## **F. Resource Plan Comparison**

Consistent with past practice, we provide an IRP Comparison for our electric production plant facilities that identifies, and provides a rationale for, differences between our proposed depreciation lives and IRP planning lives as Attachment F.

## **VI. MINNESOTA JURISDICTIONAL DEPRECIATION**

For *regulatory* purposes, the depreciation expense and the accumulated provision for depreciation are based solely on the remaining lives and net salvage rates approved by the respective Public Utility Commissions. For *financial* purposes, we must account for the impact of those differences in our approved rates in Company retail jurisdictions. We do this by calculating a depreciation expense for each jurisdiction based on its remaining lives, then apply a jurisdictional allocator to each resulting amount and add the amounts together to get a total Company financial view. The Attachments to this filing show the reserve amounts applicable to the Minnesota jurisdiction, shown at a total Company level. This method has been in use for the Minnesota assets since 2009 and has been filed in the last four electric rate case proceedings.

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. This stems from the fact that the North Dakota Public Service Commission and the South Dakota Public Utilities Commission have applied remaining lives for some production plants that are materially different from what the Minnesota Commission has approved in previous remaining life filings.<sup>3</sup>

## **VII. EFFECT OF THE CHANGE IN RATES**

This Petition will not impact customer rates, the price of Xcel Energy natural gas and electric service, or the terms and conditions of service. Rather, the changes will reflect

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<sup>3</sup> 2012 North Dakota Electric Rate Case, Case No. PU-12-813; 2012 South Dakota Electric Rate Case, Docket No. EL12-046.

the way the Company recognizes depreciation expenses for relevant assets in the current year.

### **CONCLUSION**

Xcel Energy respectfully requests the Commission approve this filing with an effective date of January 1, 2018 for assets included in base rates, and effective with the in-service date for assets included in Riders.

Dated: February 20, 2018

Northern States Power Company

**2018 REVIEW OF REMAINING LIVES**  
**Supporting Attachments**

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- A Summary of Proposed Remaining Lives
- B Comparison of Present and Proposed Lives
- C 2017 Plant In-service
- D 2017 Analysis of Depreciation Reserve
- E 2017 Summary of Annual Depreciation Accruals
- F Integrated Resource Plan Comparison
- G Historical Comparison of Changes to Remaining Life

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 APPROVAL OF THE 2018 REVIEW OF  
REMAINING LIVES

DOCKET NO. E,G002/D-18- \_\_\_\_\_

**PETITION**

**SUMMARY OF FILING**

Please take notice that on February 20, 2018, Northern States Power Company, doing business as Xcel Energy, filed with the Minnesota Public Utilities Commission a Petition for approval of its 2018 Review of Remaining Lives. The Company requests that upon Commission approval, the new remaining lives become effective January 1, 2018.

Northern States Power Company  
 Summary of Proposed Remaining Lives

Docket No. E,G002/D-18-\_\_\_

Attachment A

Page 1 of 8

Electric Utility  
 Steam Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/18
<b>Allen S. King</b>			
E311	Structures & Improvements	-8.2	19.5 yrs
E312	Boiler Plant Equipment	-8.2	19.5
E314	Turbogenerator Units	-8.2	19.5
E315	Accessory Electric Equipment	-8.2	19.5
E316	Miscellaneous Power Plant Equipment	-8.2	19.5
<b>Red Wing</b>			
E311	Structures & Improvements	-27.8	10.0 yrs
E312	Boiler Plant Equipment	-27.8	10.0
E314	Turbogenerator Units	-27.8	10.0
E315	Accessory Electric Equipment	-27.8	10.0
E316	Miscellaneous Power Plant Equipment	-27.8	10.0
<b>Sherco Unit 1</b>			
E311	Structures & Improvements	-15.2	8.0 yrs
E312	Boiler Plant Equipment	-15.2	8.0
E314	Turbogenerator Units	-15.2	8.0
E315	Accessory Electric Equipment	-15.2	8.0
E316	Miscellaneous Power Plant Equipment	-15.2	8.0
<b>Sherco Unit 2</b>			
E311	Structures & Improvements	-15.2	8.0 yrs
E312	Boiler Plant Equipment	-15.2	5.0
E314	Turbogenerator Units	-15.2	5.0
E315	Accessory Electric Equipment	-15.2	5.0
E316	Miscellaneous Power Plant Equipment	-15.2	5.0
<b>Sherco Unit 3</b>			
E311	Structures & Improvements	-5.4	17.0 yrs
E312	Boiler Plant Equipment	-5.4	17.0
E314	Turbogenerator Units	-5.4	17.0
E315	Accessory Electric Equipment	-5.4	17.0
E316	Miscellaneous Power Plant Equipment	-5.4	17.0
<b>Wilmarth</b>			
E311	Structures & Improvements	-26.8	10.0 yrs
E312	Boiler Plant Equipment	-26.8	10.0
E314	Turbogenerator Units	-26.8	10.0
E315	Accessory Electric Equipment	-26.8	10.0
E316	Miscellaneous Power Plant Equipment	-26.8	10.0



Northern States Power Company  
 Summary of Proposed Remaining Lives

Docket No. E,G002/D-18-\_\_\_

Attachment A

Page 2 of 8

Electric Utility  
 Nuclear Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/18
<b>Monticello</b>			
E302	Franchises & Consents	0.0	12.8 yrs
E321	Structures & Improvements	0.0	12.8
E322	Reactor Plant Equipment	0.0	12.8
E323	Turbogenerator Units	0.0	12.8
E324	Accessory Electric Equipment	0.0	12.8
E325	Miscellaneous Power Plant Equipment	0.0	12.8
<b>Monticello - Interim Storage Facility</b>			
E321	Structures and Improvements	0.0	12.8 yrs
E322	Reactor Plant Equipment	0.0	12.8
<b>Prairie Island Unit 1 &amp; 2</b>			
E302	Franchises & Consents	0.0	16.3 yrs
E321	Structures & Improvements	0.0	16.3
E322	Reactor Plant Equipment	0.0	16.3
E323	Turbogenerator Units	0.0	16.3
E324	Accessory Electric Equipment	0.0	16.3
E325	Miscellaneous Power Plant Equipment	0.0	16.3
<b>Prairie Island - Interim Storage Facility</b>			
E321	Structures and Improvements	0.0	16.3 yrs
E322	Reactor Plant Equipment	0.0	16.3

Northern States Power Company  
 Summary of Proposed Remaining Lives

Docket No. E,G002/D-18-\_\_\_

Attachment A

Page 3 of 8

Electric Utility  
 Hydro Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/18
<b>Hennepin Island</b>			
E302	Franchises & Consents	0.0	16.2 yrs
E331	Structures & Improvements	-26.4	16.2
E332	Reservoirs, Dams & Waterways	-26.4	16.2
E333	Water Wheels, Turbines & Generators	-26.4	16.2
E334	Accessory Electric Equipment	-26.4	16.2
E335	Miscellaneous Power Plant Equipment	-26.4	16.2
<b>St. Croix Falls</b>			
E331	Structures & Improvements	-7.5	10 yrs
E332	Reservoirs, Dams & Waterways	-7.5	10
<b>Upper Dam</b>			
E332	Reservoirs, Dams & Waterways	-26.4	16.2 yrs
E335	Miscellaneous Power Plant Equipment	-26.4	16.2

Electric Utility  
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/18
<b>Angus C. Anson Unit 2 &amp; 3</b>			
E341	Structures & Improvements	-6.5	17.4 yrs
E342	Fuel Holders, Producers & Accessories	-9.6	8.0
E343	Prime Movers	-9.6	8.0
E344	Generators	-9.6	8.0
E345	Accessory Electric Equipment	-9.6	8.0
E346	Miscellaneous Power Plant Equipment	-9.6	8.0
<b>Angus C. Anson Unit 4</b>			
E341	Structures & Improvements	-6.5	17.4 yrs
E342	Fuel Holders, Producers & Accessories	-6.5	17.4
E343	Prime Movers	-6.5	17.4
E344	Generators	-6.5	17.4
E345	Accessory Electric Equipment	-6.5	17.4
E346	Miscellaneous Power Plant Equipment	-6.5	17.4
<b>Black Dog Unit 5</b>			
E341	Structures & Improvements	-11.4	14.0 yrs
E342	Fuel Holders, Producers & Accessories	-11.4	14.0
E343	Prime Movers	-11.4	14.0
E344	Generators	-11.4	14.0
E345	Accessory Electric Equipment	-11.4	14.0
E346	Miscellaneous Power Plant Equipment	-11.4	14.0
<b>Blue Lake Units 1 thru 4</b>			
E341	Structures & Improvements	-11.7	17.4 yrs
E342	Fuel Holders, Producers & Accessories	-22.9	1.5
E343	Prime Movers	-22.9	1.5
E344	Generators	-22.9	1.5
E345	Accessory Electric Equipment	-22.9	1.5
E346	Miscellaneous Power Plant Equipment	-22.9	1.5
<b>Blue Lake Units 7 &amp; 8</b>			
E341	Structures & Improvements	-11.7	17.4 yrs
E342	Fuel Holders, Producers & Accessories	-11.7	17.4
E343	Prime Movers	-11.7	17.4
E344	Generators	-11.7	17.4
E345	Accessory Electric Equipment	-11.7	17.4
E346	Miscellaneous Power Plant Equipment	-11.7	17.4

Electric Utility  
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/18
<b>Border Winds Project</b>			
E340.1	Wind Rights	0.0	23.0 yrs
E341	Structures & Improvements	-8.5	23.0
E342	Fuel Holders, Producers & Accessories	-8.5	23.0
E343	Prime Movers	-8.5	23.0
E344	Generators	-8.5	23.0
E345	Accessory Electric Equipment	-8.5	23.0
E346	Miscellaneous Power Plant Equipment	-8.5	23.0
<b>Courtenay Winds Project</b>			
E340.1	Wind Rights	0.0	23.9 yrs
E341	Structures & Improvements	-8.5	23.9
E342	Fuel Holders, Producers & Accessories	-8.5	23.9
E343	Prime Movers	-8.5	23.9
E344	Generators	-8.5	23.9
E345	Accessory Electric Equipment	-8.5	23.9
E346	Miscellaneous Power Plant Equipment	-8.5	23.9
<b>Grand Meadow Wind Project</b>			
E340.1	Wind Rights	0.0	15.9 yrs
E341	Structures & Improvements	-11.1	15.9
E342	Fuel Holders, Producers & Accessories	-11.1	15.9
E343	Prime Movers	-11.1	15.9
E344	Generators	-11.1	15.9
E345	Accessory Electric Equipment	-11.1	15.9
E346	Miscellaneous Power Plant Equipment	-11.1	15.9
<b>Granite City</b>			
E341	Structures & Improvements	-50.4	1.5 yrs
E342	Fuel Holders, Producers & Accessories	-50.4	1.5
E343	Prime Movers	-50.4	1.5
E344	Generators	-50.4	1.5
E345	Accessory Electric Equipment	-50.4	1.5
E346	Miscellaneous Power Plant Equipment	-50.4	1.5
<b>High Bridge</b>			
E341	Structures & Improvements	-3.5	30.4 yrs
E342	Fuel Holders, Producers & Accessories	-3.5	30.4
E343	Prime Movers	-3.5	30.4
E344	Generators	-3.5	30.4
E345	Accessory Electric Equipment	-3.5	30.4
E346	Miscellaneous Power Plant Equipment	-3.5	30.4

Electric Utility  
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/18
<b>Inver Hills</b>			
E341	Structures & Improvements	-18.3	9.0 yrs
E342	Fuel Holders, Producers & Accessories	-18.3	9.0
E344	Generators	-18.3	9.0
E345	Accessory Electric Equipment	-18.3	9.0
E346	Miscellaneous Power Plant Equipment	-18.3	9.0
<b>Nobles Wind Project</b>			
E340.1	Wind Rights	0.0	17.9 yrs
E341	Structures & Improvements	-6.0	17.9
E342	Fuel Holders, Producers & Accessories	-6.0	17.9
E343	Prime Movers	-6.0	17.9
E344	Generators	-6.0	17.9
E345	Accessory Electric Equipment	-6.0	17.9
E346	Miscellaneous Power Plant Equipment	-6.0	17.9
<b>Pleasant Valley Wind Project</b>			
E340.1	Wind Rights	0.0	23.0 yrs
E341	Structures & Improvements	-8.5	23.0
E342	Fuel Holders, Producers & Accessories	-8.5	23.0
E343	Prime Movers	-8.5	23.0
E344	Generators	-8.5	23.0
E345	Accessory Electric Equipment	-8.5	23.0
E346	Miscellaneous Power Plant Equipment	-8.5	23.0
<b>Riverside</b>			
E341	Structures & Improvements	-11.3	31.2 yrs
E342	Fuel Holders, Producers & Accessories	-11.3	31.2
E343	Prime Movers	-11.3	31.2
E344	Generators	-11.3	31.2
E345	Accessory Electric Equipment	-11.3	31.2
E346	Miscellaneous Power Plant Equipment	-11.3	31.2
<b>United Hospital</b>			
E344	Generators	0.0	0.0 yrs
<b>Wind-to-Battery System</b>			
E348.1	Energy Storage Equipment	0.0	6.0 yrs

Northern States Power Company  
 Summary of Proposed Remaining Lives

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Gas Utility  
 Gas Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/18
<b>Maplewood</b>			
G305	Structures & Improvements	-93.7	12.0 yrs
G311	LP Gas Equipment	-93.7	12.0
G320	Other Equipment	-93.7	12.0
<b>Sibley</b>			
G305	Structures & Improvements	-79.5	12.0 yrs
G311	LP Gas Equipment	-79.5	12.0
G320	Other Equipment	-79.5	12.0
<b>Wescott</b>			
G305	Structures & Improvements	-19.2	12.0 yrs
G311	LP Gas Equipment	-19.2	12.0
G320	Other Equipment	-19.2	12.0

Northern States Power Company  
 Summary of Proposed Remaining Lives

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Attachment A

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Gas Utility  
 Gas Storage

Account	Description	Net Salvage (%)	Remaining Life 01/01/18
<b>Wescott</b>			
G361	Structures & Improvements	-19.2	6.0 yrs
G362	Gas Holders	-19.2	6.0
G363	Purification Equipment	-19.2	6.0
G363.1	Liquefaction Equipment	-19.2	6.0
G363.2	Vaporizing Equipment	-19.2	10.0
G363.3	Compressor Equipment	-19.2	15.0
G363.4	Measuring & Regulating Equipment	-19.2	6.0
G363.5	Other Equipment	-19.2	6.0

Northern States Power Company  
Comparison of Present and Proposed Lives  
Electric and Gas Utilities Summary

	Plant Balance 1/1/2018 (1)	Reserve Balance 1/1/2018 (2)	Present				DOC Supplemental Recommendations			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
Total Steam Production	\$ 2,278,434,940	\$ 1,441,675,331	13.3	12.3	-10.3	\$ 86,868,179	12.3	-10.3	\$ 86,868,179	\$ -
Total Nuclear Production	3,810,163,182	1,759,478,419	15.5	14.5	0.0	141,821,716	14.5	0.0	141,821,716	-
Total Hydro Production	28,449,838	12,281,343	16.9	15.9	-24.7	1,457,403	15.9	-24.7	1,457,403	-
Total Other Production	2,842,812,378	811,057,829	21.9	20.9	-8.6	109,110,700	20.9	-8.6	109,110,700	-
Total Gas Production	23,969,519	15,992,335	13.0	12.0	-63.4	1,931,411	12.0	-63.4	1,931,411	-
Total Gas Storage	54,791,921	36,864,371	11.9	10.9	-19.2	2,612,955	10.9	-19.2	2,612,955	-
Total Company	\$ 9,038,621,778	\$ 4,077,349,627				\$ 343,802,365			\$ 343,802,365	\$ -
<b>Total Change to Depreciation Expense</b>										<b>\$ -</b>

	Amortizable Balance 1/1/2018 (1)	Amortization Expense (2)	Amortization Expense (3)	Proposed Less Present Expense (4)
Total Steam Production - Regulatory Liability Amortization	\$ 47,308,519	\$ 2,711,288	\$ 2,711,288	\$ -

Note: All amounts shown in this schedule are represented as Northern States Power Company-Minnesota total company



Northern States Power Company  
Comparison of Present and Proposed Lives  
Steam Production

	Plant Balance 1/1/2018 (1)	Reallocated Reserve Balance 1/1/2018 (2)	Present			Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E311 Structures & Improvements									
Black Dog	\$ -	\$ 984,055	-	-	N/A	-	-	N/A	-
Allen S. King	38,715,830	24,488,386	20.5	19.5	-8.2	892,418	19.5	-8.2	892,418
Minnesota Valley	4,052,672	10,682,499	-	-	N/A	-	-	N/A	-
Red Wing	12,407,218	11,711,012	11.0	10.0	-27.8	414,541	10.0	-27.8	414,541
Sherco Unit 1 & 2	93,049,221	81,341,082	9.0	8.0	-15.2	3,231,453	8.0	-15.2	3,231,453
Sherco Unit 3	132,383,911	107,498,483	18.0	17.0	-5.4	1,884,362	17.0	-5.4	1,884,362
Wilmarth	8,200,994	8,841,781	11.0	10.0	-26.8	155,708	10.0	-26.8	155,708
Total/Composite	\$ 288,809,847	\$ 245,547,299	12.2	11.2	-10.4	\$ 6,578,482	11.2	-10.4	\$ 6,578,482
E312 Boiler Plant Equipment									
Black Dog	\$ -	\$ (24,887)	-	-	N/A	\$ -	-	N/A	\$ -
Allen S. King	513,411,853	180,987,173	20.5	19.5	-8.2	19,206,382	19.5	-8.2	19,206,382
Minnesota Valley	6,380,531	16,818,535	-	-	N/A	-	-	N/A	-
Red Wing	43,991,334	41,799,264	11.0	10.0	-27.8	1,442,166	10.0	-27.8	1,442,166
Sherco Unit 1	259,657,493	180,607,085	9.0	8.0	-15.2	14,814,793	8.0	-15.2	14,814,793
Sherco Unit 2	159,185,850	124,185,995	6.0	5.0	-15.2	11,839,221	5.0	-15.2	11,839,221
Sherco Unit 3	420,557,862	283,028,103	18.0	17.0	-5.4	9,425,875	17.0	-5.4	9,425,875
Wilmarth	40,080,973	40,262,540	11.0	10.0	-26.8	1,056,013	10.0	-26.8	1,056,013
Total/Composite	\$ 1,443,265,895	\$ 867,663,807	13.6	12.6	-10.5	\$ 57,784,451	12.6	-10.5	\$ 57,784,451
E314 Turbogenerator Units									
Black Dog	\$ 182,986	\$ -	-	-	N/A	\$ -	-	N/A	\$ -
Allen S. King	94,162,203	36,646,621	20.5	19.5	-8.2	3,345,481	19.5	-8.2	3,345,481
Minnesota Valley	2,156,244	5,683,675	-	-	N/A	-	-	N/A	-
Red Wing	3,301,292	3,115,595	11.0	10.0	-27.8	110,346	10.0	-27.8	110,346
Sherco Unit 1	56,074,396	42,072,270	9.0	8.0	-15.2	2,815,679	8.0	-15.2	2,815,679
Sherco Unit 2	56,473,721	41,432,814	6.0	5.0	-15.2	4,724,982	5.0	-15.2	4,724,982
Sherco Unit 3	89,730,383	46,726,752	18.0	17.0	-5.4	2,814,651	17.0	-5.4	2,814,651
Wilmarth	4,767,639	3,704,417	11.0	10.0	-26.8	234,095	10.0	-26.8	234,095
Total/Composite	\$ 306,848,863	\$ 179,382,144	12.3	11.3	-10.4	\$ 14,045,235	11.3	-10.4	\$ 14,045,235

	Plant Balance 1/1/2018 (1)	Reallocated Reserve Balance 1/1/2018 (2)	Present			Proposed				Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E315 Accessory Electric Equipment										
Black Dog	\$ -	\$ -	-	-	N/A	\$ -	-	N/A	-	\$ -
Allen S. King	46,067,515	15,763,367	20.5	19.5	-8.2	1,747,779	19.5	-8.2	1,747,779	-
Minnesota Valley	597,520	1,575,011	-	-	N/A	-	-	N/A	-	-
Red Wing	1,917,829	1,939,021	11.0	10.0	-27.8	51,196	10.0	-27.8	51,196	-
Sherco Unit 1	45,486,275	35,410,826	9.0	8.0	-15.2	2,123,670	8.0	-15.2	2,123,670	-
Sherco Unit 2	6,720,210	3,859,613	6.0	5.0	-15.2	776,414	5.0	-15.2	776,414	-
Sherco Unit 3	83,219,887	49,385,977	18.0	17.0	-5.4	2,254,576	17.0	-5.4	2,254,576	-
Wilmarth	1,456,195	1,479,834	11.0	10.0	-26.8	36,662	10.0	-26.8	36,662	-
Total/Composite	\$ 185,465,430	\$ 109,413,648	14.3	13.3	-9.2	\$ 6,990,297	13.3	-9.2	\$ 6,990,297	\$ -
E316 Miscellaneous Power Plant Equipment										
Black Dog	\$ -	\$ 121,150	-	-	N/A	\$ -	-	N/A	-	\$ -
Allen S. King	7,894,024	5,868,211	20.5	19.5	-8.2	137,083	19.5	-8.2	137,083	-
Minnesota Valley	304,630	803,641	-	-	N/A	-	-	N/A	-	-
Red Wing	1,283,863	1,205,781	11.0	10.0	-27.8	43,500	10.0	-27.8	43,500	-
Sherco Unit 1	12,103,821	9,321,789	9.0	8.0	-15.2	577,726	8.0	-15.2	577,726	-
Sherco Unit 2	-	-	6.0	5.0	-15.2	-	5.0	-15.2	-	-
Sherco Unit 3	31,676,423	21,446,168	18.0	17.0	-5.4	702,399	17.0	-5.4	702,399	-
Wilmarth	782,144	901,692	11.0	10.0	-26.8	9,007	10.0	-26.8	9,007	-
Total/Composite	\$ 54,044,905	\$ 39,668,432	14.0	13.0	-8.8	\$ 1,469,715	13.0	-8.8	\$ 1,469,715	\$ -
Total Steam Production - De	\$ 2,278,434,940	\$ 1,441,675,331	13.3	12.3	-10.3	\$ 86,868,179	12.3	-10.3	\$ 86,868,179	\$ -

\* Remaining life as of 1/1/18 due to passage of time.

	Beginning Regulatory Balance 1/1/2018 (1)	Accumulated Amortization 1/1/2018 (2)	Amortization Period (Yrs) (2)	Amortization		Proposed Less Present Expense (6)
				Amortization Expense (3)	Period (Yrs) (4)	
Regulatory Liability Amortizations						
Black Dog Remediation	\$ 33,150,000	\$ 11,068,414	10.0	\$ 2,208,159	10.0	\$ 2,208,159
Sherco Unit 3 Deferral	14,158,519	5,605,314	17.0	503,130	17.0	503,130
Total Steam Production - An	\$ 47,308,519	\$ 16,673,728		\$ 2,711,288		\$ 2,711,288
Total Steam Production	\$ 2,325,743,459	\$ 1,458,349,059	13.4	\$ 89,579,468	12.4	\$ 89,579,468

Northern States Power Company  
Comparison of Present and Proposed Lives  
Nuclear Production

	Plant Balance 1/1/2018 (1)	Reserve Balance 1/1/2018 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E302 Franchises & Consents										
Monticello	\$ 124,010,381	\$ 37,830,911	13.8	12.8	0.0	\$ 6,732,771	12.8	0.0	\$ 6,732,771	\$ -
Prairie Island Unit 1 & 2	121,535,964.09	27,430,379.50	17.3	16.3	0.0	5,773,349	16.3	0.0	5,773,349	-
Total/Composite	<u>\$ 245,546,345</u>	<u>\$ 65,261,291</u>	<u>15.4</u>	<u>14.4</u>	<u>0.0</u>	<u>\$ 12,506,120</u>	<u>14.4</u>	<u>0.0</u>	<u>\$ 12,506,120</u>	<u>\$ -</u>
E321 Structures & Improvements										
Monticello	\$ 223,255,974	121,437,149.97	13.8	12.8	0.0	\$ 7,954,596	12.8	0.0	\$ 7,954,596	\$ -
Monticello Interim Storage	31,313,964.43	12,135,999.65	13.8	12.8	0.0	1,498,278	12.8	0.0	1,498,278	-
Prairie Island Unit 1 & 2	310,725,835.43	183,733,766.45	17.3	16.3	0.0	7,790,924	16.3	0.0	7,790,924	-
PI Interim Storage	11,938,940.39	11,278,128.18	17.3	16.3	0.0	40,541	16.3	0.0	40,541	-
Total/Composite	<u>\$ 577,234,715</u>	<u>\$ 328,585,044</u>	<u>15.4</u>	<u>14.4</u>	<u>0.0</u>	<u>\$ 17,284,339</u>	<u>14.4</u>	<u>0.0</u>	<u>\$ 17,284,339</u>	<u>\$ -</u>
E322 Reactor Plant Equipment										
Monticello	\$ 636,489,637	\$ 305,238,936	13.8	12.8	0.0	\$ 25,878,961	12.8	0.0	\$ 25,878,961	\$ -
Monticello Interim Storage	50,527,251.79	12,899,673.80	13.8	12.8	0.0	2,939,655	12.8	0.0	2,939,655	-
Prairie Island Unit 1 & 2	902,104,579.75	388,635,569.37	17.3	16.3	0.0	31,501,166	16.3	0.0	31,501,166	-
PI Interim Storage	152,605,412.58	56,752,706.82	17.3	16.3	0.0	5,880,534	16.3	0.0	5,880,534	-
Total/Composite	<u>\$ 1,741,726,881</u>	<u>\$ 763,526,886</u>	<u>15.8</u>	<u>14.8</u>	<u>0.0</u>	<u>\$ 66,200,316</u>	<u>14.8</u>	<u>0.0</u>	<u>\$ 66,200,316</u>	<u>\$ -</u>
E323 Turbogenerator Units										
Monticello	\$ 257,894,003	\$ 91,972,830	13.8	12.8	0.0	\$ 12,962,592	12.8	0.0	\$ 12,962,592	\$ -
Prairie Island Unit 1 & 2	268,716,739.01	145,035,346.63	17.3	16.3	0.0	7,587,815	16.3	0.0	7,587,815	-
Total/Composite	<u>\$ 526,610,742</u>	<u>\$ 237,008,176</u>	<u>15.1</u>	<u>14.1</u>	<u>0.0</u>	<u>\$ 20,550,407</u>	<u>14.1</u>	<u>0.0</u>	<u>\$ 20,550,407</u>	<u>\$ -</u>

Northern States Power Company  
Comparison of Present and Proposed Lives  
Nuclear Production

	Plant Balance 1/1/2018 (1)	Reserve Balance 1/1/2018 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E324 Accessory Electric Equipment										
Monticello	\$ 250,312,925	\$ 77,001,530	13.8	12.8	0.0	\$ 13,539,953	12.8	0.0	\$ 13,539,953	\$ -
Prairie Island Unit 1 & 2	262,031,286.71	171,561,457.47	17.3	16.3	0.0	5,550,296	16.3	0.0	5,550,296	-
Total/Composite	<u>\$ 512,344,212</u>	<u>\$ 248,562,988</u>	<u>14.8</u>	<u>13.8</u>	<u>0.0</u>	<u>\$ 19,090,249</u>	<u>13.8</u>	<u>0.0</u>	<u>\$ 19,090,249</u>	<u>\$ -</u>
E325 Miscellaneous Power Plant Equipment										
Monticello	\$ 89,138,393	\$ 49,877,528	13.8	12.8	0.0	\$ 3,067,255	12.8	0.0	\$ 3,067,255	\$ -
Prairie Island Unit 1 & 2	117,561,894.42	66,656,506.43	17.3	16.3	0.0	3,123,030	16.3	0.0	3,123,030	-
Total/Composite	<u>\$ 206,700,287</u>	<u>\$ 116,534,034</u>	<u>15.6</u>	<u>14.6</u>	<u>0.0</u>	<u>\$ 6,190,285</u>	<u>14.6</u>	<u>0.0</u>	<u>\$ 6,190,285</u>	<u>\$ -</u>
Total Nuclear Production	<u>\$ 3,810,163,182</u>	<u>\$ 1,759,478,419</u>	<u>15.5</u>	<u>14.5</u>	<u>0.0</u>	<u>\$ 141,821,716</u>	<u>14.5</u>	<u>0.0</u>	<u>\$ 141,821,716</u>	<u>\$ -</u>

\*Remaining life as of 1/1/18 due to passage of time.

	Plant Balance 1/1/2018 (1)	Reserve Balance 1/1/2018 (2)	Present				Proposed			Proposed
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	Less Present Expense (10)
E302 Franchises & Consents										
Hennepin Island	\$ 2,857,039	\$ 1,129,993	17.2	16.2	0.0	\$ 106,608	16.2	0.0	\$ 106,608	\$ -
Total/Composite	\$ 2,857,039	\$ 1,129,993	17.2	16.2	0.0	\$ 106,608	16.2	0.0	\$ 106,608	\$ -
E331 Structures & Improvements										
Hennepin Island	\$ 1,349,723	\$ 634,909	17.2	16.2	-26.4	\$ 66,120	16.2	-26.4	\$ 66,120	\$ -
St Croix Falls**	37,924.25	41,537.19	11.0	11.0	-7.5	\$ (70)	11.0	-7.5	(70)	-
Total/Composite	\$ 1,387,647	\$ 676,446	17.2	16.2	-25.9	\$ 66,050	16.2	-25.9	\$ 66,050	\$ -
E332 Reservoirs, Dams & Waterways										
Hennepin Island	\$ 4,074,647	\$ 1,580,049	17.2	16.2	-26.4	\$ 220,389	16.2	-26.4	\$ 220,389	\$ -
St Croix Falls**	2,263,741.76	\$ 626,560	11.0	10.0	-7.5	\$ 180,696	10.0	-7.5	180,696	-
Upper Dam	4,491,476	3,768,956	17.2	16.2	-26.4	117,794	16.2	-26.4	117,794	-
Total/Composite	\$ 10,829,865	\$ 5,975,566	15.0	14.0	-22.4	\$ 518,880	14.0	-22.4	\$ 518,880	\$ -
E333 Water Wheels, Turbines & Generators										
Hennepin Island	\$ 10,057,490	\$ 3,286,906	17.2	16.2	-26.4	\$ 581,837	16.2	-26.4	\$ 581,837	\$ -
Total/Composite	\$ 10,057,490	\$ 3,286,906	17.2	16.2	-26.4	\$ 581,837	16.2	-26.4	\$ 581,837	\$ -
E334 Accessory Electric Equipment										
Hennepin Island	\$ 3,256,972	\$ 1,145,697	17.2	16.2	-26.4	\$ 183,402	16.2	-26.4	\$ 183,402	\$ -
Total/Composite	\$ 3,256,972	\$ 1,145,697	17.2	16.2	-26.4	\$ 183,402	16.2	-26.4	\$ 183,402	\$ -
E335 Miscellaneous Power Plant Equipment										
Hennepin Island	\$ 37,779	\$ 41,337	17.2	16.2	-26.4	\$ 396	16.2	-26.4	\$ 396	\$ -
Upper Dam	23,046	25,397	17.2	16.2	-26.4	230	16.2	-26.4	230	-
Total/Composite	\$ 60,824	\$ 66,734	17.2	16.2	-26.4	\$ 626	16.2	-26.4	\$ 626	\$ -
Total Hydro Production	\$ 28,449,838	\$ 12,281,343	16.9	15.9	-24.7	\$ 1,457,403	15.9	-24.7	\$ 1,457,403	\$ -

\*Remaining life as of 1/1/18 due to passage of time.

\*\*Remaining life as shown has not been approved in a depreciation filing, but was presented previously in the Minnesota Rate Case. Approval of rate as shown would result in consistency between these filings.

	Plant Balance 1/1/2018 (1)	Reserve Balance 1/1/2018 (2)	Present			Depreciation Expense (6)	Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)		Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
<b>E340.1 Wind Rights</b>										
Courtenay Wind**	\$ 2,086,307	\$ 93,739	24.9	24.8	0.0	\$ 80,345	24.8	0.0	\$ 80,345	-
Grand Meadow Wind	1,985,634	-	16.9	15.9	0.0	124,883	15.9	0.0	124,883	-
Nobles Wind	3,884,834	1,080,970	18.9	17.9	0.0	156,640	17.9	0.0	156,640	-
<b>Total/Composite</b>	<b>\$ 7,956,775</b>	<b>\$ 1,174,709</b>	<b>25.1</b>	<b>24.1</b>	<b>0.0</b>	<b>\$ 281,523</b>	<b>24.1</b>	<b>0.0</b>	<b>\$ 281,523</b>	<b>-</b>
<b>E341 Structures &amp; Improvements</b>										
Angus C. Anson Unit 4	\$ 7,719,722	\$ 5,284,664	18.4	17.4	-6.5	\$ 168,784	17.4	-6.5	\$ 168,784	\$ -
Black Dog Unit 5	49,991,612	29,783,666	15.0	14.0	-11.4	1,850,499	14.0	-11.4	1,850,499	-
Blue Lake Units 7 & 8	1,623,647	1,313,753	18.4	17.4	-11.7	28,728	17.4	-11.7	28,728	-
Border Winds	22,226,432	1,950,999	24.0	23.0	-8.5	963,682	23.0	-8.5	963,682	-
Courtenay Wind**	7,621,664	345,405	24.9	23.9	-8.5	331,552	23.9	-8.5	331,552	-
Grand Meadow Wind	5,589,323	2,019,067	16.9	15.9	-11.1	263,564	15.9	-11.1	263,564	-
Granite City	1,241,718	1,791,566	2.5	1.5	-50.4	50,652	1.5	-50.4	50,652	-
High Bridge	70,931,072	14,439,479	31.4	30.4	-3.5	1,939,940	30.4	-3.5	1,939,940	-
Inver Hills	1,914,621	1,353,248	10.0	9.0	-18.3	101,305	9.0	-18.3	101,305	-
Key City	1,002,265	1,479,342	-	-	N/A	-	-	N/A	-	-
Nobles Wind	13,536,911	4,396,267	18.9	17.9	-6.0	556,026	17.9	-6.0	556,026	-
Pleasant Valley Wind	25,806,960	2,394,550	24.0	23.0	-8.5	1,113,304	23.0	-8.5	1,113,304	-
Riverside	52,352,107	25,053,928	32.2	31.2	-11.3	1,064,550	31.2	-11.3	1,064,550	-
<b>Total/Composite</b>	<b>\$ 261,558,053</b>	<b>\$ 91,605,935</b>	<b>23.8</b>	<b>22.8</b>	<b>-8.4</b>	<b>\$ 8,432,587</b>	<b>22.8</b>	<b>-8.4</b>	<b>\$ 8,432,587</b>	<b>\$ -</b>
<b>E342 Fuel Holders, Producers &amp; Accessories</b>										
Angus C. Anson Unit 2 & 3	\$ 1,042,021	\$ 914,741	9.0	8.0	-9.6	\$ 28,414	8.0	-9.6	\$ 28,414	\$ -
Angus C. Anson Unit 4	13,387	102	18.4	17.4	-6.5	814	17.4	-6.5	814	-
Black Dog Unit 5	12,068,951	9,581,166	15.0	14.0	-11.4	275,975	14.0	-11.4	275,975	-
Blue Lake Units 1 thru 4	1,322,966	1,539,421	2.5	1.5	-22.9	57,669	1.5	-22.9	57,669	-
Blue Lake Units 7 & 8	45,236	7,369	18.4	17.4	-11.7	2,480	17.4	-11.7	2,480	-
Granite City	416,373	600,803	2.5	1.5	-50.4	16,948	1.5	-50.4	16,948	-
High Bridge	130,826	87,789	31.4	30.4	-3.5	1,566	30.4	-3.5	1,566	-
Inver Hills	2,924,786	2,709,375	10.0	9.0	-18.3	83,405	9.0	-18.3	83,405	-
Key City	242,384	357,759	-	-	N/A	-	-	N/A	-	-
Riverside	1,035,966	92,491	32.2	31.2	-11.3	33,992	31.2	-11.3	33,992	-
<b>Total/Composite</b>	<b>\$ 19,242,897</b>	<b>\$ 15,891,017</b>	<b>13.0</b>	<b>12.0</b>	<b>-13.8</b>	<b>\$ 501,263</b>	<b>12.0</b>	<b>-13.8</b>	<b>\$ 501,263</b>	<b>\$ -</b>
<b>E343 Prime Movers</b>										
Black Dog Unit 5	\$ 22,890,861	\$ 11,034,025	15.0	14.0	-11.4	\$ 1,033,314	14.0	-11.4	\$ 1,033,314	\$ -
High Bridge	66,248,671	13,925,672	31.4	30.4	-3.5	1,797,424	30.4	-3.5	1,797,424	-
Riverside	50,662,922	9,870,900	32.2	31.2	-11.3	1,490,927	31.2	-11.3	1,490,927	-
<b>Total/Composite</b>	<b>\$ 139,802,454</b>	<b>\$ 34,830,596</b>	<b>27.8</b>	<b>26.8</b>	<b>-7.6</b>	<b>\$ 4,321,666</b>	<b>26.8</b>	<b>-7.6</b>	<b>\$ 4,321,666</b>	<b>\$ -</b>

	Plant Balance 1/1/2018 (1)	Reserve Balance 1/1/2018 (2)	Present			Depreciation Expense (6)	Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)		Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E344 Generators										
Angus C. Anson Unit 2 & 3	\$ 69,934,052	\$ 61,220,272	9.0	8.0	-9.6	\$ 1,928,431	8.0	-9.6	\$ 1,928,431	-
Angus C. Anson Unit 4	32,703,854	13,812,427	18.4	17.4	-6.5	1,207,884	17.4	-6.5	1,207,884	-
Black Dog Unit 5	116,740,589	45,065,641	15.0	14.0	-11.4	6,070,241	14.0	-11.4	6,070,241	-
Blue Lake Units 1 thru 4	21,225,961	24,845,032	2.5	1.5	-22.9	827,783	1.5	-22.9	827,783	-
Blue Lake Units 7 & 8	62,259,947	25,616,372	18.4	17.4	-11.7	2,524,597	17.4	-11.7	2,524,597	-
Border Winds	206,168,048	18,320,252	24.0	23.0	-8.5	8,929,221	23.0	-8.5	8,929,221	-
Courtenay Wind**	261,764,986	12,797,562	24.9	23.9	-8.5	11,348,010	23.9	-8.5	11,348,010	-
Grand Meadow Wind	190,036,356	71,347,599	16.9	15.9	-11.1	8,791,371	15.9	-11.1	8,791,371	-
Granite City	6,465,968	9,208,953	2.5	1.5	-50.4	343,908	1.5	-50.4	343,908	-
High Bridge	192,619,112	37,261,078	31.4	30.4	-3.5	5,332,227	30.4	-3.5	5,332,227	-
Inver Hills	50,603,238	47,525,640	10.0	9.0	-18.3	1,370,888	9.0	-18.3	1,370,888	-
Key City	5,374,748	7,933,129	-	-	N/A	-	-	N/A	-	-
Nobles Wind	471,137,324	138,896,908	18.9	17.9	-6.0	20,140,148	17.9	-6.0	20,140,148	-
Pleasant Valley Wind	262,623,922	24,292,862	24.0	23.0	-8.5	11,332,787	23.0	-8.5	11,332,787	-
Riverside	155,092,917	28,029,620	32.2	31.2	-11.3	4,634,256	31.2	-11.3	4,634,256	-
United Hospital	2,031,625	2,031,625	0.7	(0.3)	0.0	-	(0.3)	0.0	-	-
Total/Composite	\$ 2,106,782,648	\$ 568,204,972	21.3	20.3	-8.7	\$ 84,781,752	20.3	-8.7	\$ 84,781,752	\$ -
E345 Accessory Electric Equipment										
Angus C. Anson Unit 2 & 3	\$ 3,324,681	\$ 2,920,873	9.0	8.0	-9.6	\$ 90,372	8.0	-9.6	\$ 90,372	\$ -
Angus C. Anson Unit 4	4,929,386	1,390,888	18.4	17.4	-6.5	221,776	17.4	-6.5	221,776	-
Black Dog Unit 5	25,423,150	18,574,445	15.0	14.0	-11.4	696,210	14.0	-11.4	696,210	-
Blue Lake Units 1 thru 4	1,407,588	1,615,972	2.5	1.5	-22.9	75,970	1.5	-22.9	75,970	-
Blue Lake Units 7 & 8	7,878,172	3,492,449	18.4	17.4	-11.7	305,027	17.4	-11.7	305,027	-
Border Winds	34,794,649	2,913,067	24.0	23.0	-8.5	1,514,745	23.0	-8.5	1,514,745	-
Courtenay Wind**	9,650,444	438,440	24.9	23.9	-8.5	419,761	23.9	-8.5	419,761	-
Grand Meadow Wind	12,988,519	5,168,487	16.9	15.9	-11.1	582,500	15.9	-11.1	582,500	-
Granite City	636,324	885,403	2.5	1.5	-50.4	47,752	1.5	-50.4	47,752	-
High Bridge	52,547,283	11,904,483	31.4	30.4	-3.5	1,397,433	30.4	-3.5	1,397,433	-
Inver Hills	3,553,105	2,647,178	10.0	9.0	-18.3	172,905	9.0	-18.3	172,905	-
Key City	1,702,722	2,513,217	-	-	N/A	-	-	N/A	-	-
Nobles Wind	29,938,414	8,985,356	18.9	17.9	-6.0	1,270,914	17.9	-6.0	1,270,914	-
Pleasant Valley Wind	42,507,679	3,783,170	24.0	23.0	-8.5	1,840,768	23.0	-8.5	1,840,768	-
Riverside	40,616,426	9,706,535	32.2	31.2	-11.3	1,137,806	31.2	-11.3	1,137,806	-
Total/Composite	\$ 271,898,543	\$ 76,939,963	23.3	22.3	-8.4	\$ 9,773,940	22.3	-8.4	\$ 9,773,940	\$ -

	Plant Balance 1/1/2018 (1)	Reserve Balance 1/1/2018 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E346 Miscellaneous Power Plant Equipment										
Angus C. Anson Unit 2 & 3	\$ 2,628,552	\$ 1,982,664	9.0	8.0	-9.6	\$ 112,279	8.0	-9.6	\$ 112,279	\$ -
Angus C. Anson Unit 4	12,136.18	674.06	18.4	17.4	-6.5	704	17.4	-6.5	704	-
Black Dog Unit 5	9,743,042.94	9,123,157.85	15.0	14.0	-11.4	123,614	14.0	-11.4	123,614	-
Blue Lake Units 1 thru 4	502,315.47	502,836.22	2.5	1.5	-22.9	76,340	1.5	-22.9	76,340	-
Blue Lake Units 7 & 8	32,958.36	10,959.76	18.4	17.4	-11.7	1,486	17.4	-11.7	1,486	-
Border Winds	228,153.37	20,367.36	24.0	23.0	-8.5	9,877	23.0	-8.5	9,877	-
Courtenay Wind**	36,481.99	1,848.60	24.9	23.9	-8.5	1,579	23.9	-8.5	1,579	-
Grand Meadow Wind	207,761.32	83,191.45	16.9	15.9	-11.1	9,285	15.9	-11.1	9,285	-
Granite City	13,279.45	19,155.48	2.5	1.5	-50.4	545	1.5	-50.4	545	-
High Bridge	7,144,762.70	1,849,211.21	31.4	30.4	-3.5	182,422	30.4	-3.5	182,422	-
Inver Hills	618,879.80	678,791.58	10.0	9.0	-18.3	5,927	9.0	-18.3	5,927	-
Key City	277,793.78	410,023.62	-	-	N/A	-	-	N/A	-	-
Nobles Wind	627,970.80	156,634.79	18.9	17.9	-6.0	28,437	17.9	-6.0	28,437	-
Pleasant Valley Wind	292,091.55	27,013.18	24.0	23.0	-8.5	12,605	23.0	-8.5	12,605	-
Riverside	9,075,925.97	5,187,418.01	32.2	31.2	-11.3	157,503	31.2	-11.3	157,503	-
Total/Composite	\$ 31,442,106	\$ 20,053,947	20.9	19.9	-9.5	\$ 722,600	19.9	-9.5	\$ 722,600	\$ -
E348.1 Energy Storage Equipment										
Wind-to-Battery System	\$ 4,128,902	\$ 2,356,689	7.0	6.0	0.0	\$ 295,369	6.0	0.0	\$ 295,369	-
Total/Composite	\$ 4,128,902	\$ 2,356,689	7.0	6.0	0.0	\$ 295,369	6.0	0.0	\$ 295,369	\$ -
Total Other Production	\$ 2,842,812,378	\$ 811,057,829	21.9	20.9	-8.6	\$ 109,110,700	20.9	-8.6	\$ 109,110,700	\$ -

\* Remaining life as of 1/1/18 due to passage of time.

\*\*Remaining life as shown has not been approved in a depreciation filing, but was presented previously in the Minnesota Rate Case and RES rider. Approval of rate as shown would result in consistency between these filings.



Northern States Power Company  
Comparison of Present and Proposed Lives  
Gas Production

Docket No. E,G002/D-18-\_\_\_\_  
Attachment B  
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	Plant Balance 1/1/2018 (1)	Reserve Balance 1/1/2018 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
G305 Structures & Improvements										
Maplewood	\$ 1,315,814	\$ 1,276,373	13.0	12.0	-93.7	\$ 106,030	12.0	-93.7	\$ 106,030	-
Sibley	932,396	462,275	13.0	12.0	-79.5	100,948	12.0	-79.5	100,948	-
Wescott	1,049,460	891,026	13.0	12.0	-19.2	29,994	12.0	-19.2	29,994	-
Total/Composite	<u>\$ 3,297,670</u>	<u>\$ 2,629,673</u>	<u>13.0</u>	<u>12.0</u>	<u>-66.0</u>	<u>\$ 236,972</u>	<u>12.0</u>	<u>-66.0</u>	<u>\$ 236,972</u>	<u>-</u>
G311 LP Gas Equipment										
Maplewood	\$ 3,757,881	\$ 3,674,048	13.0	12.0	-93.7	\$ 300,414	12.0	-93.7	\$ 300,414	-
Sibley	9,348,075	4,234,862	13.0	12.0	-79.5	1,045,411	12.0	-79.5	1,045,411	-
Wescott	6,330,993	4,555,505	13.0	12.0	-19.2	249,253	12.0	-19.2	249,253	-
Total/Composite	<u>\$ 19,436,949</u>	<u>\$ 12,464,415</u>	<u>13.0</u>	<u>12.0</u>	<u>-62.6</u>	<u>\$ 1,595,078</u>	<u>12.0</u>	<u>-62.6</u>	<u>\$ 1,595,078</u>	<u>-</u>
G320 Other Equipment										
Maplewood	\$ 428,404	\$ 230,248	13.0	12.0	-93.7	\$ 49,964	12.0	-93.7	\$ 49,964	-
Sibley	496,538	454,551	13.0	12.0	-79.5	36,395	12.0	-79.5	36,395	-
Wescott	309,958	213,448	13.0	12.0	-19.2	13,002	12.0	-19.2	13,002	-
Total/Composite	<u>\$ 1,234,900</u>	<u>\$ 898,247</u>	<u>13.0</u>	<u>12.0</u>	<u>-69.3</u>	<u>\$ 99,361</u>	<u>12.0</u>	<u>-69.3</u>	<u>\$ 99,361</u>	<u>-</u>
Total Gas Production	<u>\$ 23,969,519</u>	<u>\$ 15,992,335</u>	<u>13.0</u>	<u>12.0</u>	<u>-63.4</u>	<u>\$ 1,931,411</u>	<u>12.0</u>	<u>-63.4</u>	<u>\$ 1,931,411</u>	<u>-</u>

\*Remaining life as of 1/1/18 due to passage of time.

Northern States Power Company  
Comparison of Present and Proposed Lives  
Gas Storage

	Plant Balance 1/1/2018 (1)	Reserve Balance 1/1/2018 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
G361 Structures & Improvements										
Wescott	\$ 5,070,904	\$ 5,294,260	7.0	6.0	-19.2	\$ 125,043	6.0	-19.2	\$ 125,043	-
G362 Gas Holders										
Wescott	\$ 8,187,315	\$ 8,124,109	7.0	6.0	-19.2	\$ 272,528	6.0	-19.2	\$ 272,528	-
G363 Purification Equipment										
Wescott	\$ 1,345,602	\$ 1,127,781	7.0	6.0	-19.2	\$ 79,363	6.0	-19.2	\$ 79,363	-
G363.1 Liquefaction Equipment										
Wescott	\$ 2,852,841	\$ 2,329,030	7.0	6.0	-19.2	\$ 178,593	6.0	-19.2	\$ 178,593	-
G363.2 Vaporizing Equipment										
Wescott	\$ 9,336,538	\$ 6,488,700	11.0	10.0	-19.2	\$ 464,045	10.0	-19.2	\$ 464,045	-
G363.3 Compressor Equipment										
Wescott	\$ 23,468,827	\$ 9,785,366	16	15.0	-19.2	\$ 1,212,632	15.0	-19.2	\$ 1,212,632	-
G363.4 Measuring & Regulating Equipment										
Wescott	\$ 44,503	\$ 44,232	7.0	6.0	-19.2	\$ 1,469	6.0	-19.2	\$ 1,469	-
G363.5 Other Equipment										
Wescott	\$ 4,485,391	\$ 3,670,894	7.0	6.0	-19.2	\$ 279,282	6.0	-19.2	\$ 279,282	-
Total Gas Storage	\$ 54,791,921	\$ 36,864,371	11.9	10.9	-19.2	\$ 2,612,955	10.9	-19.2	\$ 2,612,955	-

\* Remaining life as of 1/1/17 due to passage of time.

Electric Utility

FERC Account	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
<b>Steam</b>							
310	Land & Land Rights - Fee	\$ 8,489,605	\$ 64,855	\$ (88)	\$ -	\$ -	\$ 8,554,373
310	Land & Land Rights - Other	8,024	-	-	-	-	8,024
311	Structures & Improvements	288,346,053	541,183	(173,423)	-	96,034	288,809,847
312	Boiler Plant Equipment	1,422,960,307	30,783,283	(10,477,695)	-	-	1,443,265,895
314	Turbogenerator Units	305,754,435	4,448,610	(2,891,641)	(462,541)	-	306,848,863
315	Accessory Electric Equipment	183,570,952	2,232,630	(338,279)	127	-	185,465,430
316	Miscellaneous Power Plant Equipment	53,996,869	67,535	(19,499)	-	-	54,044,905
		<b>\$ 2,263,126,246</b>	<b>\$ 38,138,096</b>	<b>\$ (13,900,625)</b>	<b>\$ (462,414)</b>	<b>\$ 96,034</b>	<b>\$ 2,286,997,337</b>
<b>Nuclear</b>							
302	Franchises & Consents	\$ 244,896,804	\$ 649,542	\$ -	\$ -	\$ -	\$ 245,546,345
320	Land & Land Rights - Fee	1,760,581	53	-	-	-	1,760,634
320	Land and Land Rights - Other	1,729	-	-	-	-	1,729
321	Structures & Improvements	549,924,386	30,591,071	(3,280,743)	-	-	577,234,715
322	Reactor Plant Equipment	1,594,688,066	49,560,656	(8,794,065)	106,272,224	-	1,741,726,881
323	Turbogenerator Units	631,019,328	5,473,284	(3,609,645)	(106,272,224)	-	526,610,742
324	Accessory Electric Equipment	483,669,139	30,088,613	(1,413,541)	-	-	512,344,212
325	Miscellaneous Power Plant Equipment	205,423,490	1,575,614	(298,817)	-	-	206,700,287
		<b>\$ 3,711,383,523</b>	<b>\$ 117,938,833</b>	<b>\$ (17,396,810)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,811,925,546</b>
<b>Hydro</b>							
302	Franchises & Consents	\$ 2,857,039	\$ -	\$ -	\$ -	\$ -	\$ 2,857,039
330	Land & Land Rights - Fee	292,863	-	-	-	-	292,863
330	Land & Land Rights - Other	1,400,213	-	-	-	-	1,400,213
331	Structures & Improvements	1,387,647	-	-	-	-	1,387,647
332	Reservoirs, Dams & Waterways	10,806,684	24,440	(1,259)	-	-	10,829,865
333	Water Wheels, Turbines & Generators	10,038,996	18,494	-	-	-	10,057,490
334	Accessory Electric Equipment	3,256,972	-	-	-	-	3,256,972
335	Miscellaneous Power Plant Equipment	60,824	-	-	-	-	60,824
		<b>\$ 30,101,238</b>	<b>\$ 42,934</b>	<b>\$ (1,259)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,142,914</b>
<b>Other</b>							
340	Land & Land Rights - Fee	\$ 3,607,239	\$ -	\$ (15,949)	\$ -	\$ -	\$ 3,591,290
340	Land & Land Rights - Other	10,368,887	-	-	-	-	10,368,887
340	Wind Rights	7,961,141	(4,365)	-	-	-	7,956,775
341	Structures & Improvements	258,935,980	2,817,830	(195,757)	-	-	261,558,053
342	Fuel Holders, Producers & Accessories	84,618,861	(107,436)	(23,977)	-	(65,244,551)	19,242,897
343	Prime Movers	-	-	-	-	139,802,454	139,802,454
344	Generators	2,182,397,483	7,469,969	(8,989,441)	462,541	(74,557,903)	2,106,782,648
345	Accessory Electric Equipment	269,079,707	3,529,178	(710,215)	(127)	-	271,898,543
346	Miscellaneous Power Plant Equipment	31,276,052	166,229	(175)	-	-	31,442,106
348.1	Energy Storage Equipment	4,128,902	-	-	-	-	4,128,902
		<b>\$ 2,852,374,251</b>	<b>\$ 13,871,404</b>	<b>\$ (9,935,514)</b>	<b>\$ 462,414</b>	<b>\$ 0</b>	<b>\$ 2,856,772,556</b>
<b>Utility Total</b>		<b>\$ 8,856,985,258</b>	<b>\$ 169,991,268</b>	<b>\$ (41,234,208)</b>	<b>\$ -</b>	<b>\$ 96,034</b>	<b>\$ 8,985,838,352</b>

Gas Utility

FERC Account	Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
<b>Production</b>							
304	Land & Land Rights - Fee	\$ 777,579	\$ -	\$ -	\$ -	\$ -	\$ 777,579
304	Land & Land Rights - Other	34,537	-	-	-	-	34,537
305	Structures & Improvements	3,143,727	176,697	(22,753)	-	-	3,297,670
311	LP Gas Equipment	19,847,396	21,039	(431,485)	-	-	19,436,949
320	Other Equipment	918,577	316,323	-	-	-	1,234,900
		<b>\$ 24,721,816</b>	<b>\$ 514,058</b>	<b>\$ (454,239)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,781,636</b>
<b>Storage</b>							
360	Land & Land Rights - Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360	Land & Land Rights - Other	11,264	-	-	-	-	11,264
361	Structures & Improvements	5,039,357	31,547	-	-	-	5,070,904
362	Gas Holders	8,179,975	7,340	-	-	-	8,187,315
363	Purification Equipment	1,288,817	56,785	-	-	-	1,345,602
363.1	Liquefaction Equipment	2,852,841	-	-	-	-	2,852,841
363.2	Vaporizing Equipment	9,260,922	75,615	-	-	-	9,336,538
363.3	Compressor Equipment	23,485,241	1,149	(17,562)	-	-	23,468,827
363.4	Measuring & Regulating Equipment	44,503	-	-	-	-	44,503
363.5	Other Equipment	3,950,567	534,824	-	-	-	4,485,391
		<b>\$ 54,113,488</b>	<b>\$ 707,260</b>	<b>\$ (17,562)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,803,185</b>
<b>Utility Total</b>		<b>\$ 78,835,304</b>	<b>\$ 1,221,318</b>	<b>\$ (471,801)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 79,584,821</b>

**Electric Utility**  
**MN Set of Books**

FERC Account	Account Description	Beginning Balance	Credits		Debits		Transfers Adjustments and Other Credits (Debits)	Ending Balance
			Accruals (Accruals)	Gross Salvage	Retirements *	Cost of Removal		
<b>Steam</b>								
311	Structures & Improvements	\$ 239,170,351	\$ 6,552,964	\$ -	\$ 173,423	\$ 3,429	\$ 835	\$ 245,547,299
312	Boiler Plant Equipment	822,632,829	56,687,743	976,247	10,477,695	2,155,317	(0)	867,663,807
314	Turbogenerator Units	169,120,139	13,828,830	0	2,891,641	675,184	0	179,382,144
315	Accessory Electric Equipment	102,906,378	6,898,857	10,427	338,279	63,735	0	109,413,648
316	Miscellaneous Power Plant Equipment	38,225,267	1,467,034	0	19,499	4,370	0	39,668,432
		<b>\$ 1,372,054,966</b>	<b>\$ 85,435,429</b>	<b>\$ 986,673</b>	<b>\$ 13,900,537</b>	<b>\$ 2,902,035</b>	<b>\$ 835</b>	<b>\$ 1,441,675,331</b>
<b>Nuclear</b>								
302	Franchises & Consents	\$ 52,759,116	\$ 12,502,174	\$ -	\$ -	\$ -	\$ -	\$ 65,261,291
321	Structures & Improvements	316,707,073	16,121,926	-	3,280,743	963,213	-	328,585,044
322	Reactor Plant Equipment	693,070,013	59,617,999	10,113	8,794,065	3,468,988	23,091,815	763,526,886
323	Turbogenerator Units	239,243,958	24,615,296	-	3,609,645	149,617	(23,091,815)	237,008,176
324	Accessory Electric Equipment	232,732,439	17,666,896	-	1,413,541	422,806	-	248,562,988
325	Miscellaneous Power Plant Equipment	110,723,112	6,122,221	-	298,817	12,481	-	116,534,034
		<b>\$ 1,645,235,711</b>	<b>\$ 136,646,511</b>	<b>\$ 10,113</b>	<b>\$ 17,396,810</b>	<b>\$ 5,017,106</b>	<b>\$ -</b>	<b>\$ 1,759,478,419</b>
<b>Hydro</b>								
302	Franchises & Consents	\$ 1,023,166	\$ 106,828	\$ -	\$ -	\$ -	\$ -	\$ 1,129,993
331	Structures & Improvements	610,267	66,179	-	-	-	-	676,446
332	Reservoirs, Dams & Waterways	5,471,298	516,121	-	1,259	10,594	-	5,975,566
333	Water Wheels, Turbines & Generators	2,705,251	581,655	-	-	-	-	3,286,906
334	Accessory Electric Equipment	961,917	183,780	-	-	-	-	1,145,697
335	Miscellaneous Power Plant Equipment	66,107	628	-	-	-	-	66,734
		<b>\$ 10,838,005</b>	<b>\$ 1,455,191</b>	<b>\$ -</b>	<b>\$ 1,259</b>	<b>\$ 10,594</b>	<b>\$ -</b>	<b>\$ 12,281,343</b>
<b>Other</b>								
340	Wind Rights	\$ 935,512	\$ 239,197	\$ -	\$ -	\$ -	\$ -	\$ 1,174,709
341	Structures & Improvements	83,531,947	8,327,658	-	195,757	57,843	(71)	91,605,935
342	Fuel Holders, Producers & Accessories	27,434,619	2,273,308	-	23,977	18,545	(13,774,387)	15,891,017
343	Prime Movers	-	-	-	-	-	34,830,596	34,830,596
344	Generators	510,257,610	87,044,732	1,260,130	8,989,441	311,850	(21,056,209)	568,204,972
345	Accessory Electric Equipment	68,791,204	9,609,398	67,628	710,215	818,051	-	76,939,963
346	Miscellaneous Power Plant Equipment	19,349,021	705,096	-	175	(5)	-	20,053,947
348.1	Energy Storage Equipment	2,064,979	291,710	-	-	-	-	2,356,689
		<b>\$ 712,364,893</b>	<b>\$ 108,491,098</b>	<b>\$ 1,327,759</b>	<b>\$ 9,919,565</b>	<b>\$ 1,206,285</b>	<b>\$ (71)</b>	<b>\$ 811,057,829</b>
<b>Utility Total</b>		<b>\$ 3,740,493,575</b>	<b>\$ 332,028,229</b>	<b>\$ 2,324,545</b>	<b>\$ 41,218,171</b>	<b>\$ 9,136,020</b>	<b>\$ 765</b>	<b>\$ 4,024,492,921</b>

**Gas Utility**  
**MN Set of Books**

FERC Account	Account Description	Beginning Balance	Credits		Debits		Transfers Adjustments and Other Credits (Debits)	Ending Balance
			Accruals	Gross Salvage	Retirements *	Cost of Removal		
<b>Production</b>								
305	Structures & Improvements	\$ 2,829,989	\$ 208,041	\$ 378	\$ 22,753	\$ 385,982	\$ -	\$ 3,057,576
311	LP Gas Equipment	11,266,937	1,628,963	-	431,485	-	-	12,402,201
320	Other Equipment	838,854	59,393	-	-	-	-	849,517
		<b>\$ 14,935,780</b>	<b>\$ 1,896,397</b>	<b>\$ 378</b>	<b>\$ 454,239</b>	<b>\$ 385,982</b>	<b>\$ -</b>	<b>\$ 16,309,294</b>
<b>Storage</b>								
361	Structures & Improvements	\$ 5,174,591	\$ 119,669	\$ -	\$ -	\$ -	\$ -	\$ 5,294,260
362	Gas Holders	7,849,575	274,534	-	-	-	-	8,124,109
363	Purification Equipment	1,053,959	73,822	-	-	-	-	1,127,781
363.1	Liquefaction Equipment	2,150,437	178,593	-	-	-	-	2,329,030
363.2	Vaporizing Equipment	6,032,446	456,254	-	-	-	-	6,488,700
363.3	Compressor Equipment	8,590,256	1,212,715	-	17,562	43	-	9,785,366
363.4	Measuring & Regulating Equipment	42,763	1,469	-	-	-	-	44,232
363.5	Other Equipment	3,422,734	248,159	-	-	-	-	3,670,894
		<b>\$ 34,316,761</b>	<b>\$ 2,565,215</b>	<b>\$ -</b>	<b>\$ 17,562</b>	<b>\$ 43</b>	<b>\$ -</b>	<b>\$ 36,864,371</b>
<b>Utility Total</b>		<b>\$ 49,252,541</b>	<b>\$ 4,461,613</b>	<b>\$ 378</b>	<b>\$ 471,801</b>	<b>\$ 386,025</b>	<b>\$ -</b>	<b>\$ 53,173,665</b>

*\* Retirement Reconciliation:*

- Major retirements in E311 to Sherco 1 & 2 (\$134 thousand)
- Major retirements in E312 relate to King (\$7.1 million), Red Wing (\$664 thousand), Sherco 1 & 2 (\$1.2 million), Sherco 3 (\$1.3 million), and Wilmarth (\$187 thousand).
- Major retirements in E314 relate to King (\$144 thousand), Sherco 1 & 2 (\$2.6 million), and Sherco 3 (\$103 thousand)
- Major retirements in E315 relate to Sherco 3 (\$337 thousand).
- Major retirements in E321 relate to Monticello (\$263 thousand) and Prairie Island (\$3.0 million).
- Major retirements in E322 relate to Monticello (\$1.2 million) and Prairie Island (\$7.6 million).
- Major retirements in E323 relate primarily to Prairie Island (\$3.6 million)
- Major retirements in E324 relate to Monticello (\$217 thousand) and Prairie Island (\$1.2 million).
- Major retirements in E325 relate to Prairie Island (\$299 thousand).
- Major retirements in E344 relate to Alliant Tech (\$468 thousand), Black Dog (\$631 thousand), Riverside (\$7.0 million), Grand Meadow (\$380 thousand), and Nobles (\$444 thousand).
- Major retirements in E345 relate to Black Dog (\$508 thousand), and High Bridge (\$163 thousand).
- Major retirements in G311 relate to Sibley (\$430 thousand)

Other Production Transfers are the transfers of FERC Account 343-Prime Movers out of FERC Account 342-Fuel Holders, Producers & Accessories and FERC Account 344-Generators

Electric Utility

FERC Account	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	Reserve Ratio
			%	Amount					
<b>Steam</b>									
311	Structures & Improvements	\$ 288,346,053	-10.4%	\$ (30,065,624)	\$ 239,170,351	\$ 79,241,326	12.2	\$ 6,519,761	75.11%
312	Boiler Plant Equipment	1,422,960,307	-10.5%	(149,314,662)	822,632,829	749,642,139	13.6	55,193,550	52.32%
314	Turbogenerator Units	305,754,435	-10.4%	(31,755,873)	169,120,139	168,390,169	12.3	13,640,899	50.11%
315	Accessory Electric Equipment	183,570,952	-9.2%	(16,955,232)	102,906,378	97,619,806	14.3	6,812,178	51.32%
316	Miscellaneous Power Plant Equipment	53,996,869	-8.8%	(4,759,912)	38,225,267	20,531,514	14.0	1,464,094	65.06%
								\$ 83,630,482	
<b>Nuclear</b>									
302	Franchises & Consents	\$ 244,896,804	0.0%	\$ -	\$ 52,759,116	\$ 192,137,687	15.4	\$ 12,463,729	21.54%
321	Structures & Improvements	549,924,386	0.0%	-	316,707,073	233,217,313	15.4	15,157,923	57.59%
322	Reactor Plant Equipment	1,594,688,066	0.0%	-	693,070,013	901,618,053	15.8	57,149,926	43.46%
323	Turbogenerator Units	631,019,328	0.0%	-	239,243,958	391,775,370	15.1	25,958,621	37.91%
324	Accessory Electric Equipment	483,669,139	0.0%	-	232,732,439	250,936,700	14.8	16,935,055	48.12%
325	Miscellaneous Power Plant Equipment	205,423,490	0.0%	-	110,723,112	94,700,378	15.6	6,083,887	53.90%
								\$ 133,749,141	
<b>Hydro</b>									
302	Franchises & Consents	\$ 2,857,039	0.0%	\$ -	\$ 1,023,166	\$ 1,833,873	17.2	\$ 106,621	35.81%
331	Structures & Improvements	1,387,647	-25.9%	(359,171)	610,267	1,136,551	17.2	66,057	34.94%
332	Reservoirs, Dams & Waterways	10,806,684	-22.4%	(2,426,033)	5,471,298	7,761,419	15.0	516,021	41.35%
333	Water Wheels, Turbines & Generators	10,038,996	-26.4%	(2,650,295)	2,705,251	9,984,040	17.2	580,467	21.32%
334	Accessory Electric Equipment	3,256,972	-26.4%	(859,841)	961,917	3,154,896	17.2	183,424	23.37%
335	Miscellaneous Power Plant Equipment	60,824	-26.4%	(16,058)	66,107	10,775	17.2	626	85.98%
								\$ 1,453,217	
<b>Other</b>									
340	Wind Rights	\$ 7,961,141	0.0%	\$ -	\$ 935,512	\$ 7,025,629	25.1	\$ 280,010	11.75%
341	Structures & Improvements	258,935,980	-8.0%	(20,714,878)	83,531,947	196,118,911	23.8	8,256,012	29.87%
342	Fuel Holders, Producers & Accessories	84,618,861	-5.4%	(4,569,418)	27,434,619	61,753,660	13.0	4,758,704	30.76%
343	Prime Movers	-	-7.6%	-	-	-	27.8	-	0.00%
344	Generators	2,182,397,483	-9.0%	(196,415,773)	510,257,610	1,868,555,646	2.5	747,422,258	21.45%
345	Accessory Electric Equipment	269,079,707	-8.6%	(23,140,855)	68,791,204	223,429,358	16.9	13,220,672	23.54%
346	Miscellaneous Power Plant Equipment	31,276,052	-9.3%	(2,908,673)	19,349,021	14,835,704	16.9	877,852	56.60%
348.1	Energy Storage Equipment	4,128,902	0.0%	-	2,064,979	2,063,923	32.2	64,097	50.01%
								\$ 774,879,606	
<b>Utility Total</b>								\$ 993,712,445	

Gas Utility

FERC Account	Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Depr Life (Yrs)	Annual Accrual	Reserve Ratio
			%	Amount					
<b>Production</b>									
305	Structures & Improvements	\$ 3,143,727	-61.2%	\$ (1,923,961)	\$ 2,829,989	\$ 2,237,699	13.0	\$ 172,131	55.84%
311	LP Gas Equipment	19,847,396	-60.9%	(12,087,064)	11,266,937	20,667,523	13.0	1,589,809	35.28%
320	Other Equipment	918,577	-67.8%	(622,795)	838,854	702,519	13.0	54,040	54.42%
								\$ 1,815,980	
<b>Storage</b>									
361	Structures & Improvements	\$ 5,039,357	-19.2%	\$ (967,557)	\$ 5,174,591	\$ 832,323	7.0	\$ 118,903	86.14%
362	Gas Holders	8,179,975	-19.2%	(1,570,555)	7,849,575	1,900,956	7.0	271,565	80.50%
363	Purification Equipment	1,288,817	-19.2%	(247,453)	1,053,959	482,311	7.0	68,902	68.61%
363	Liquefaction Equipment	2,852,841	-19.2%	(547,745)	2,150,437	1,250,149	7.0	178,593	63.24%
363	Vaporizing Equipment	9,260,922	-19.2%	(1,778,097)	6,032,446	5,006,574	11.0	455,143	54.65%
363	Compressor Equipment	23,485,241	-19.2%	(4,509,166)	8,590,256	19,404,151	16.0	1,212,759	30.69%
363	Measuring & Regulating Equipment	44,503	-19.2%	(8,545)	42,763	10,285	7.0	1,469	80.61%
363	Other Equipment	3,950,567	-19.2%	(758,509)	3,422,734	1,286,342	7.0	183,763	72.68%
								\$ 2,491,098	
<b>Utility Total</b>								\$ 4,307,078	



Electric Utility

Electric Production Plant Facility	Proposed Depreciation Life on Current Investment 1/1/2018	Resource Planning/Modeling End of Life Docket No. E002/RP-15-21 Preferred Plan	Rationale for Difference Between Depreciation Life and Resource Planning Period
St. Croix Falls	10	Through the end of the resource planning period	The depreciation period is tied to the FERC operating license. The resource plan life looks at capacity needs and can assume things like license extensions when doing so, but because the general practice for other Hydro facilities has been to keep them in line with their FERC licenses the Company believes the depreciable end of life should be maintained at 2027 until the FERC extension has been obtained.
Angus C. Anson Unit 2 & 3	8	Through the end of the resource planning period (Retirement Date 2030)	The 2017 Minnesota Remaining Life filing ordered that Angus Anson Units 2 & 3 be kept at the shorter life until large additions related to turbine vane and blade replacement is completed in the 2019-22 timeframe.
Blue Lake Unit 1 thru 4	1.5	2023	The Resource Plan includes these plants as well as approving Black Dog Unit 6, which provides more generating capacity than is required. The Company then expects to retire the Blue Lake Units 1-4 after Black Dog Unit 6 comes online.
Granite City	1.5	2023	The Resource Plan includes these plants as well as approving Black Dog Unit 6, which provides more generating capacity than is required. The Company then expects to retire the Granite City Units after Black Dog Unit 6 comes online.

Unlisted plants either run beyond the resource planning period, or are aligned with the resource planning end of life.

Electric Steam Production

Account	Description	Current Approved Remaining Life 01/01/17 (Yrs)	Proposed Remaining Life 01/01/18 (Yrs)	Current Approved Net Salvage 01/01/17 (%)	Proposed Net Salvage 01/01/18 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Allen S. King</b>											
E311	Structures & Improvements	20.5	19.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E312	Boiler Plant Equipment	20.5	19.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E314	Turbogenerator Units	20.5	19.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E315	Accessory Electric Equipment	20.5	19.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E316	Miscellaneous Power Plant Equipment	20.5	19.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
<b>Red Wing</b>											
E311	Structures & Improvements	11.0	10.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E312	Boiler Plant Equipment	11.0	10.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E314	Turbogenerator Units	11.0	10.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E315	Accessory Electric Equipment	11.0	10.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E316	Miscellaneous Power Plant Equipment	11.0	10.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
<b>Sherco Unit 1</b>											
E311	Structures & Improvements	9.0	8.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E312	Boiler Plant Equipment	9.0	8.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E314	Turbogenerator Units	9.0	8.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E315	Accessory Electric Equipment	9.0	8.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E316	Miscellaneous Power Plant Equipment	9.0	8.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
<b>Sherco Unit 2</b>											
E311	Structures & Improvements	9.0	8.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	0	1
E312	Boiler Plant Equipment	6.0	5.0	-15.2	-15.2	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
E314	Turbogenerator Units	6.0	5.0	-15.2	-15.2	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
E315	Accessory Electric Equipment	6.0	5.0	-15.2	-15.2	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
E316	Miscellaneous Power Plant Equipment	6.0	5.0	-15.2	-15.2	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
<b>Sherco Unit 3</b>											
E311	Structures & Improvements	18.0	17.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	2	1
E312	Boiler Plant Equipment	18.0	17.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	2	1
E314	Turbogenerator Units	18.0	17.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	2	1
E315	Accessory Electric Equipment	18.0	17.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	2	1
E316	Miscellaneous Power Plant Equipment	18.0	17.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	2	1
<b>Wilmarth</b>											
E311	Structures & Improvements	11.0	10.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E312	Boiler Plant Equipment	11.0	10.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E314	Turbogenerator Units	11.0	10.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E315	Accessory Electric Equipment	11.0	10.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E316	Miscellaneous Power Plant Equipment	11.0	10.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1

Electric Nuclear Production

Account	Description	Current Approved Remaining Life 01/01/17 (Yrs)	Proposed Remaining Life 01/01/18 (Yrs)	Current Approved Net Salvage 01/01/17 (%)	Proposed Net Salvage 01/01/18 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Monticello</b>											
E302	Franchises & Consents	13.8	12.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E321	Structures & Improvements	13.8	12.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	13.8	12.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E323	Turbogenerator Units	13.8	12.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E324	Accessory Electric Equipment	13.8	12.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E325	Miscellaneous Power Plant Equipment	13.8	12.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
<b>Monticello - Interim Storage Facility</b>											
E321	Structures and Improvements	13.8	12.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	13.8	12.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
<b>Prairie Island</b>											
E321	Structures & Improvements	17.3	16.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	17.3	16.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E323	Turbogenerator Units	17.3	16.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E324	Accessory Electric Equipment	17.3	16.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E325	Miscellaneous Power Plant Equipment	17.3	16.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
<b>Prairie Island - Interim Storage Facility</b>											
E321	Structures and Improvements	17.3	16.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	17.3	16.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A

Electric Hydro Production

Account	Description	Current Approved Remaining Life 01/01/17 (Yrs)	Proposed Remaining Life 01/01/18 (Yrs)	Current Approved Net Salvage 01/01/17 (%)	Proposed Net Salvage 01/01/18 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Hennepin Island</b>											
E302	Franchises & Consents	17.2	16.2	0.0	0.0	EG002-D-05-288	2.2	EG002-D-05-288	N/A	0	N/A
E331	Structures & Improvements	17.2	16.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E332	Reservoirs, Dams & Waterways	17.2	16.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E333	Water Wheels, Turbines & Generators	17.2	16.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E334	Accessory Electric Equipment	17.2	16.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E335	Miscellaneous Power Plant Equipment	17.2	16.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
<b>St. Croix Falls</b>											
E331	Structures & Improvements	11.0	10.0	-7.5	-7.5	EG002-D-92-1066	3.0	EG002-D-82-274	10.0	0.0	0.0
E332	Reservoirs, Dams & Waterways	11.0	10.0	-7.5	-7.5	EG002-D-92-1066	3.0	E002-D-77-1086	N/C	0.0	0.0
<b>Upper Dam</b>											
E332	Reservoirs, Dams & Waterways	17.2	16.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E335	Miscellaneous Power Plant Equipment	17.2	16.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1

N/C No Change from original order in 1977.

Electric Other Production

Account	Description	Current Approved Remaining Life 01/01/17 (Yrs)	Proposed Remaining Life 01/01/18 (Yrs)	Current Approved Net Salvage 01/01/17 (%)	Proposed Net Salvage 01/01/18 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Angus C. Anson Unit 2 &amp; 3</b>											
E341	Structures & Improvements	18.4	17.4	-6.5	-6.5	EG002-D-05-288	15.6	EG002-D-15-46	-2.0	0	1
E342	Fuel Holders, Producers & Accessories	9.0	8.0	-9.6	-9.6	EG002-D-15-46	6.2	EG002-D-15-46	-5.2	1	1
E343	Prime Movers	N/A	8.0	N/A	-9.6	N/A	N/A	N/A	N/A	0	0
E344	Generators	9.0	8.0	-9.6	-9.6	EG002-D-15-46	6.2	EG002-D-15-46	-5.2	1	1
E345	Accessory Electric Equipment	9.0	8.0	-9.6	-9.6	EG002-D-15-46	6.2	EG002-D-15-46	-5.2	1	1
E346	Miscellaneous Power Plant Equipment	9.0	8.0	-9.6	-9.6	EG002-D-15-46	6.2	EG002-D-15-46	-5.2	1	1
<b>Angus C. Anson Unit 4</b>											
E341	Structures & Improvements	18.4	17.4	-6.5	-6.5	EG002-D-05-288	15.6	EG002-D-15-46	-2.0	0	1
E342	Fuel Holders, Producers & Accessories	18.4	17.4	-6.5	-6.5	EG002-D-05-288	30.0	EG002-D-15-46	-2.0	0	1
E343	Prime Movers	N/A	17.4	N/A	-6.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	18.4	17.4	-6.5	-6.5	EG002-D-05-288	30.0	EG002-D-15-46	-2.0	0	1
E345	Accessory Electric Equipment	18.4	17.4	-6.5	-6.5	EG002-D-05-288	30.0	EG002-D-15-46	-2.0	0	1
E346	Miscellaneous Power Plant Equipment	18.4	17.4	-6.5	-6.5	EG002-D-05-288	30.0	EG002-D-15-46	-2.0	0	1
<b>Black Dog Unit 5</b>											
E341	Structures & Improvements	15.0	14.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	2
E342	Fuel Holders, Producers & Accessories	15.0	14.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	2
E343	Prime Movers	N/A	14.0	N/A	-11.4	N/A	N/A	N/A	N/A	0	0
E344	Generators	15.0	14.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	2
E345	Accessory Electric Equipment	15.0	14.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	2
E346	Miscellaneous Power Plant Equipment	15.0	14.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	2
<b>Blue Lake Units 1 thru 4</b>											
E341	Structures & Improvements	18.4	17.4	-11.7	-11.7	EG002-D-05-288	27.5	EG002-D-15-46	-6.5	0	1
E342	Fuel Holders, Producers & Accessories	2.5	1.5	-22.9	-22.9	EG002-D-17-147	-4.5	EG002-D-15-46	-11.0	2	1
E343	Prime Movers	N/A	1.5	N/A	-22.9	N/A	N/A	N/A	N/A	0	0
E344	Generators	2.5	1.5	-22.9	-22.9	EG002-D-17-147	-4.5	EG002-D-15-46	-11.0	2	1
E345	Accessory Electric Equipment	2.5	1.5	-22.9	-22.9	EG002-D-17-147	-4.5	EG002-D-15-46	-11.0	2	1
E346	Miscellaneous Power Plant Equipment	2.5	1.5	-22.9	-22.9	EG002-D-17-147	-4.5	EG002-D-15-46	-11.0	2	1
<b>Blue Lake Units 7 &amp; 8</b>											
E341	Structures & Improvements	18.4	17.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
E342	Fuel Holders, Producers & Accessories	18.4	17.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
E343	Prime Movers	N/A	17.4	N/A	-11.7	N/A	N/A	N/A	N/A	0	0
E344	Generators	18.4	17.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
E345	Accessory Electric Equipment	18.4	17.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
E346	Miscellaneous Power Plant Equipment	18.4	17.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
<b>Borders Wind Project</b>											
E340.1	Wind Rights	24.0	23.0	0.0	0.0	EG002-D-15-46	25.0	N/A	N/A	1	N/A
E341	Structures & Improvements	24.0	23.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E342	Fuel Holders, Producers & Accessories	24.0	23.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E343	Prime Movers	N/A	23.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	24.0	23.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E345	Accessory Electric Equipment	24.0	23.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E346	Miscellaneous Power Plant Equipment	24.0	23.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1

Electric Other Production

Account	Description	Current Approved Remaining Life 01/01/17 (Yrs)	Proposed Remaining Life 01/01/18 (Yrs)	Current Approved Net Salvage 01/01/17 (%)	Proposed Net Salvage 01/01/18 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Courtenay Wind Project</b>											
E340.1	Wind Rights	24.9	23.9	0.0	0.0	EG002-D-17-147	0.0	EG002-D-17-147	0.0	1.0	1.0
E341	Structures & Improvements	24.9	23.9	-8.5	-8.5	EG002-D-17-147	0.0	EG002-D-17-147	0.0	1.0	1.0
E342	Fuel Holders, Producers & Accessories	24.9	23.9	-8.5	-8.5	EG002-D-17-147	0.0	EG002-D-17-147	0.0	1.0	1.0
E343	Prime Movers	N/A	23.9	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	24.9	23.9	-8.5	-8.5	EG002-D-17-147	0.0	EG002-D-17-147	0.0	1.0	1.0
E345	Accessory Electric Equipment	24.9	23.9	-8.5	-8.5	EG002-D-17-147	0.0	EG002-D-17-147	0.0	1.0	1.0
E346	Miscellaneous Power Plant Equipment	24.9	23.9	-8.5	-8.5	EG002-D-17-147	0.0	EG002-D-17-147	0.0	1.0	1.0
<b>Grand Meadow Wind Project</b>											
E340.1	Wind Rights	16.9	15.9	0.0	0.0	EG002-D-08-189	25.0	N/A	N/A	0	N/A
E341	Structures & Improvements	16.9	15.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E342	Fuel Holders, Producers & Accessories	16.9	15.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E343	Prime Movers	N/A	15.9	N/A	-11.1	N/A	N/A	N/A	N/A	0	0
E344	Generators	16.9	15.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E345	Accessory Electric Equipment	16.9	15.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E346	Miscellaneous Power Plant Equipment	16.9	15.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
<b>Granite City</b>											
E341	Structures & Improvements	2.5	1.5	-50.4	-50.4	EG002-D-17-147	-4.5	EG002-D-15-46	-11.6	2	1
E342	Fuel Holders, Producers & Accessories	2.5	1.5	-50.4	-50.4	EG002-D-17-147	-4.5	EG002-D-15-46	-11.6	2	1
E343	Prime Movers	N/A	1.5	N/A	-50.4	N/A	N/A	N/A	N/A	0	0
E344	Generators	2.5	1.5	-50.4	-50.4	EG002-D-17-147	-4.5	EG002-D-15-46	-11.6	2	1
E345	Accessory Electric Equipment	2.5	1.5	-50.4	-50.4	EG002-D-17-147	-4.5	EG002-D-15-46	-11.6	2	1
E346	Miscellaneous Power Plant Equipment	2.5	1.5	-50.4	-50.4	EG002-D-17-147	-4.5	EG002-D-15-46	-11.6	2	1
<b>High Bridge</b>											
E341	Structures & Improvements	31.4	30.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E342	Fuel Holders, Producers & Accessories	31.4	30.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E343	Prime Movers	N/A	30.4	N/A	-3.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	31.4	30.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E345	Accessory Electric Equipment	31.4	30.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E346	Miscellaneous Power Plant Equipment	31.4	30.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
<b>Inver Hills</b>											
E341	Structures & Improvements	10.0	9.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E342	Fuel Holders, Producers & Accessories	10.0	9.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E343	Prime Movers	N/A	9.0	N/A	-18.3	N/A	N/A	N/A	N/A	0	0
E344	Generators	10.0	9.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E345	Accessory Electric Equipment	10.0	9.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E346	Miscellaneous Power Plant Equipment	10.0	9.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1

Electric Other Production

Account	Description	Current Approved Remaining Life 01/01/17 (Yrs)	Proposed Remaining Life 01/01/18 (Yrs)	Current Approved Net Salvage 01/01/17 (%)	Proposed Net Salvage 01/01/18 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Nobles Wind Project</b>											
E340.1	Wind Rights	18.9	17.9	0.0	0.0	EG002-D-10-173	25.0	N/A	2.7	0	N/A
E341	Structures & Improvements	18.9	17.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E342	Fuel Holders, Producers & Accessories	18.9	17.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E343	Prime Movers	N/A	17.9	N/A	-6.0	N/A	N/A	N/A	N/A	0	0
E344	Generators	18.9	17.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E345	Accessory Electric Equipment	18.9	17.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E346	Miscellaneous Power Plant Equipment	18.9	17.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
<b>Pleasant Valley Wind Project</b>											
E340.1	Wind Rights	24.0	23.0	0.0	0.0	EG002-D-15-46	25.0	N/A	N/A	1	N/A
E341	Structures & Improvements	24.0	23.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E342	Fuel Holders, Producers & Accessories	24.0	23.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E343	Prime Movers	N/A	23.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	24.0	23.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E345	Accessory Electric Equipment	24.0	23.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E346	Miscellaneous Power Plant Equipment	24.0	23.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
<b>Riverside</b>											
E341	Structures & Improvements	32.2	31.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E342	Fuel Holders, Producers & Accessories	32.2	31.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E343	Prime Movers	N/A	31.2	N/A	-11.3	N/A	N/A	N/A	N/A	0	0
E344	Generators	32.2	31.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E345	Accessory Electric Equipment	32.2	31.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E346	Miscellaneous Power Plant Equipment	32.2	31.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
<b>United Hospital</b>											
E344	Generators	0.7	0.0	0.0	0.0	N/A	N/A	N/A	N/A	0	N/A
<b>Wind-to-Battery System</b>											
E348.1	Fuel Holders, Producers & Accessories	7.0	6.0	0.0	0.0	EG002-D-15-46	8.0	N/A	N/A	0	N/A

Gas Production

Account	Description	Current Approved Remaining Life 01/01/17 (Yrs)	Proposed Remaining Life 01/01/18 (Yrs)	Current Approved Net Salvage 01/01/17 (%)	Proposed Net Salvage 01/01/18 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Maplewood</b>											
G305	Structures & Improvements	13.0	12.0	-93.7	-93.7	EG002-D-15-46	10.0	EG002-D-15-46	-76.7	1	1
G311	LP Gas Equipment	13.0	12.0	-93.7	-93.7	EG002-D-15-46	10.0	EG002-D-15-46	-101.7	1	1
G320	Other Equipment	13.0	12.0	-93.7	-93.7	EG002-D-15-46	10.0	EG002-D-15-46	-93.7	1	1
<b>Sibley</b>											
G305	Structures & Improvements	13.0	12.0	-79.5	-79.5	EG002-D-15-46	10.0	EG002-D-15-46	-78.5	1	1
G311	LP Gas Equipment	13.0	12.0	-79.5	-79.5	EG002-D-15-46	10.0	EG002-D-15-46	-87.5	1	1
G320	Other Equipment	13.0	12.0	-79.5	-79.5	EG002-D-15-46	10.0	EG002-D-15-46	-78.5	1	1
<b>Wescott</b>											
G305	Structures & Improvements	13.0	12.0	-19.2	-19.2	EG002-D-15-46	10.0	EG002-D-15-46	-16.2	1	1
G311	LP Gas Equipment	13.0	12.0	-19.2	-19.2	EG002-D-15-46	10.0	EG002-D-15-46	-20.2	1	1
G320	Other Equipment	13.0	12.0	-19.2	-19.2	EG002-D-15-46	10.0	EG002-D-15-46	-22.2	1	1



Gas Storage

Account	Description	Current Approved Remaining Life 01/01/17 (Yrs)	Proposed Remaining Life 01/01/18 (Yrs)	Current Approved Net Salvage 01/01/17 (%)	Proposed Net Salvage 01/01/18 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
<b>Wescott</b>											
G361	Structures & Improvements	7.0	6.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-9.2	1	1
G362	Gas Holders	7.0	6.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-24.2	1	1
G363	Purification Equipment	7.0	6.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-20.2	1	1
G363.1	Liquefaction Equipment	7.0	6.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-21.2	1	1
G363.2	Vaporizing Equipment	11.0	10.0	-19.2	-19.2	EG002-D-98-221	30.0	EG002-D-15-46	-21.2	0	1
G363.3	Compressor Equipment	16.0	15.0	-19.2	-19.2	EG002-D-13-1158	15.0	EG002-D-15-46	-21.2	1	1
G363.4	Measuring & Regulating Equipment	7.0	6.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-25.2	1	1
G363.5	Other Equipment	7.0	6.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-19.2	1	1

## 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 No.        E,G002/D-18-\_\_\_\_**  
**Xcel Energy's Miscellaneous Electric & Gas Service List**

Dated this 20<sup>th</sup> day of February 2018

/s/

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Carl Cronin  
Regulatory Administrator

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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