

ACCOUNT NUMBER	DESCRIPTION	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	ENDING BALANCE	13 MONTH AVERAGE	ADJUSTMENTS * (1) (2)	ADJUSTED BALANCE
101	Electric Plant In Service ⁽¹⁾	7,612,441,980	436,893,532	(99,973,778)	-	(388)	7,949,361,347	7,794,923,337	745,664,000	8,540,587,337
104	Electric Plant Leased to Others	2,739,043	-	-	-	-	2,739,043	2,739,043		2,739,043
105	Electric Plant Held For Future Use	250,057	3,131,690	-	-	-	3,381,747	2,168,019		2,168,019
106	Electric-Completed Construction Not Classified	1,128,368,252	587,890,920	-	10,504	-	1,716,269,676	1,334,686,708		1,334,686,708
107	Electric-Construction Work In Progress ⁽²⁾	830,420,348	(222,110,449)	-	-	-	608,309,899	803,254,423	(803,254,423)	0
114	Electric Plant Acquisition Adjustments	222,385	-	-	-	-	222,385	222,385		222,385
118	Electric Common Plant In Service 101 & 106	379,132,300	4,464,201	-	-	-	383,596,501	383,941,367		383,941,367
	Electric Common Plant-Construction Work In Progress	10,387,072	2,815,576	-	-	-	13,202,648	11,443,304	(11,443,304)	0
120.1	Nuclear Fuel In Progress ⁽²⁾	43,989,509	-	-	-	87,338,599	131,327,108	115,529,023	(115,529,023)	0
120.2-4	Nuclear Fuel	1,427,239,591	52,626,561	-	-	-	1,479,866,152	1,435,796,526		1,435,796,526
	Total Ending Balance						12,288,276,506	11,884,704,134	(184,562,749)	11,700,141,384

Common Plant in Service allocated to Electric is based on the allocation found in the FERC Form 1, page 356. (Approximately 86%)
 Common Plant Construction Work in Progress is based on the allocation found in the FERC Form 1, page 356. (Approximately 85%)

(1) See Exhibit ____ (NSP-1), Statement M, Page 8 of 10

(2) CWIP Removal per South Dakota Ratemaking Treatment

ELECTRIC PLANT ACCOUNTS 101 IN SERVICE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
<u>Intangible Plant</u>					
302-Intg Franchises & Consents	-	35,115,520	-	-	35,115,520
303.4-Intg Misc Computr Software	24,765,542	3,950,613	(609,592)	-	28,106,563
Total Intangible Plant	24,765,542	39,066,133	(609,592)	-	63,222,083
<u>Steam Production</u>					
310.1-Steam Prod Land Own in Fee	10,164,962	-	-	(825,987)	9,338,974
310.2-Steam Prod Land Rights	9,856	-	-	-	9,856
311-Steam Prod Str & Improve	305,185,472	5,788,875	862,461	(7,360,238)	304,476,570
312-Steam Prod Boiler Plant Eq	923,876,386	13,987,921	(29,400,641)	(238,836)	908,224,830
314-Steam Prod Turbogogen Units	223,702,567	15,693,610	(5,741,541)	2,980,178	236,634,814
315-Steam Prod Acc Elec Eq	126,710,708	2,115,378	(4,279,408)	(83,392)	124,463,286
316-Steam Prod Misc Pwr Plt Eq	51,177,798	(101,247)	(499,510)	37,538	50,614,580
Total Steam Production	1,640,827,749	37,484,536	(39,058,639)	(5,490,737)	1,633,762,909
<u>Nuclear Production</u>					
320.1-Nuc Prod Land Own in Fee	1,168,737	-	-	-	1,168,737
320.2-Nuclear Prod Land Rights	1,729	-	-	-	1,729
321-Nuclear Prod Str & Improve	323,607,774	14,556,045	(1,000,374)	(1,832,925)	335,330,519
322-Nuc Prod Reactor Plt Eq	777,036,395	48,200,133	(3,900,166)	-	821,336,362
323-Nuc Prod Turbogogen Units	194,410,849	7,480,874	(1,823,185)	1,832,925	201,901,464
324-Nuclear Prod Acc Elec Eq	211,667,987	13,740,915	(237,929)	9,013,568	234,184,540
325-Nuc Prod Misc Pwr Plt Eq	140,200,136	2,418,356	(14,807,514)	(10,512,622)	117,298,356
Total Nuclear Production	1,648,093,607	86,396,324	(21,769,168)	(1,499,054)	1,711,221,709
<u>Hydro Production</u>					
330.1-Hydro Prod Land Own in Fee	298,638	-	-	-	298,638
330.12-Hydro Prod Land Rts-Amort	1,400,213	-	-	-	1,400,213
331-Hydro Prod Str & Improve	545,449	-	(1,228)	-	544,221
332-Hydro Prod Res, Dam & W Wy	6,119,879	530,912	-	-	6,650,790
333-Hydro Prod Wat Whl, Tb & G	1,105,306	-	-	-	1,105,306
334-Hydro Prod Access Elec Eq	266,037	91,716	(8,338)	-	349,415
335-Hydro Prod Misc Pwr Plt Eq	60,824	-	-	-	60,824
Total Hydro Production	9,796,346	622,628	(9,566)	-	10,409,408
<u>Other Production</u>					
340.1-Other Prod Land Own in Fee	1,569,253	-	-	825,987	2,395,240
340.2-Other Prod Land Rights	10,245,151	123,736	-	-	10,368,887
341-Other Prod Str & Improve	16,576,642	70,116	(8,359)	14,708,245	31,346,645
342-Other Prod Fuel Hldr & Acc	10,054,297	-	-	(1,197,421)	8,856,876
344-Other Prod Generators	349,196,208	1,373,320	(819,603)	(13,860,125)	335,889,800
3440.10-Other Prod Generators-CLP	306,139	-	-	-	306,139
345-Other Prod Access Elec Eq	25,239,956	506,381	(46,614)	4,963,540	30,663,263
346-Other Prod Misc Pwr Plt Eq	4,164,504	-	-	(209,622)	3,954,882
Total Other Production	417,352,150	2,073,554	(874,576)	5,230,605	423,781,732
<u>Transmission Plant</u>					
350.1-Tran Land Owned in Fee	7,577,572	535,208	-	2,180	8,114,959
350.2-Transmission Land Rights	35,570,656	1,989,704	(17,090)	-	37,543,270
350.11-Tran Fee Land-Prod	157,969	-	-	-	157,969
352-Transmission Str & Improve	19,292,801	2,107,045	(18,372)	(152,303)	21,229,171
352.10-Tran Str & Impr-Prod	3,995,310	-	-	550,106	4,545,417
353-Transmission Station Equip	495,929,485	23,900,948	(5,474,378)	870,254	515,226,309
353.10-Tran Station Equip-Prod	38,438,857	6,849	(131,615)	-	38,314,091
354-Tran Towers & Fixtures	110,162,967	342,263	(234,988)	(1,714,704)	108,555,537
355-Tran Poles & Fixtures	205,497,958	97,046,836	(682,342)	1,861,344	303,723,796
355.10-Tran Poles & Fixtures-Prod	-	1,628,935	-	-	1,628,935
356-Tran OH Conductor & Device	187,534,256	34,933,461	(1,019,924)	(248,583)	221,199,211
357-Tran Underground Conduit	6,072,552	2,306,050	-	-	8,378,602
358-Tran UG Conductor & Device	10,447,360	2,465,949	-	-	12,913,309
Total Transmission Plant	1,120,677,743	167,263,246	(7,578,708)	1,168,295	1,281,530,576

ELECTRIC PLANT ACCOUNTS 101 IN SERVICE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
Distribution Plant					
360.1-Dist Land Owned in Fee	12,510,378	543,511	-	-	13,053,889
360.2-Distribution Land Rights	34,902	-	-	-	34,902
361-Distribution Str & Improve	24,855,235	648,681	(36,835)	25,785	25,492,865
361.10-Str & Impr-Prod	838,281	-	-	-	838,281
362-Distribution Station Equip	374,701,541	15,228,127	(4,666,388)	(895,587)	384,367,693
362.10-Station Equip-Prod	2,697,788	-	-	-	2,697,788
364-Dist Poles, Towers & Fixts	255,863,361	10,017,008	(984,341)	(107)	264,895,921
365-Dist OH Conductor & Device	305,550,954	12,534,806	(6,843,323)	-	311,242,413
366-Dist Underground Conduit	168,390,574	4,267,673	(174,689)	-	172,483,558
367-Dist UG Conductor & Device	760,920,260	22,476,319	(2,991,702)	(452)	780,404,424
368-Dist Line Transformers	297,082,455	-	(3,984,588)	-	293,097,867
368.10-Dist Line Capacitors	16,037,421	248,379	(190,808)	-	16,094,993
369.10-Distribution Services-OH	75,853,985	1,794,885	(1,633,914)	-	76,014,956
369.20-Distribution Services-UG	182,866,339	7,187,787	(192,597)	-	189,861,528
370-Distribution Meters	84,723,222	-	(3,503,616)	-	81,219,606
371.10-Dist Inst on Cust Prm-MN	19,790,789	-	-	-	19,790,789
371.20-Dist Inst on Cust Prm-SD	1,634,677	-	-	-	1,634,677
371.30-Dist Inst on Cust Prm-ND	1,279,708	-	-	-	1,279,708
373-Dist Street Light & Sg Sys	45,326,360	1,509,903	(495,677)	(257)	46,340,330
Total Distribution Plant	2,630,958,229	76,457,080	(25,698,479)	(870,618)	2,680,846,188
General Plant					
389.1-General Land Owned in Fee	4,355,541	-	-	-	4,355,541
389.2-General Land Rights	665	-	-	-	665
390-Genl Structures & Improve	50,780,280	332,846	(108,034)	-	51,005,093
391-General Office Furn & Eqp	15,075,106	3,651,467	(44,975)	1,499,054	20,180,652
391.4-General Info Sys Computers	4,381,597	6,400,615	(317,956)	270,305	10,734,561
392.20-General Transp Eq-Grp 2-3	1,250,505	2,029,225	-	(11,617)	3,268,113
392.30-General Transp Eq-Trailers	474,658	272,144	-	-	746,802
392.40-General Transp Eq-Grp 4-8	2,570,051	7,414,039	-	(200,360)	9,783,730
393-General Stores Equipment	1,446,413	324,828	-	-	1,771,241
394-General Tools & Shop Equip	25,589,074	4,148,706	(2,283,581)	559,833	28,014,033
395-General Laboratory Equip	3,832,117	685,665	(601,436)	-	3,916,346
396-General Power Operated Eqp	1,838,064	1,558,849	(3,419)	(539,709)	2,853,785
397-General Communication Eqp	1,591,316	108,684	(307,626)	(158,115)	1,234,258
397.10-General Comm Eqp-Two Way	291,723	147,907	-	-	439,630
397.30-General Comm Eqp-EMS	5,190,350	373,544	(623,796)	-	4,940,098
398-General Miscellaneous Eqp	1,303,153	81,513	(84,227)	41,755	1,342,194
Total General Plant	119,970,614	27,530,032	(4,375,050)	1,461,146	144,586,742
Total Electric Plant	7,612,441,980	436,893,532	(99,973,778)	(363)	7,949,361,347

Northern States Power Company, a Minnesota corporation
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ELECTRIC PLANT ACCOUNTS	BEGINNING		TRANSFERS/	ENDING	
102 - ELECTRIC PLANT PURCHASED OR SOLD	BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE
NOT APPLICABLE					

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ELECTRIC PLANT ACCOUNTS	BEGINNING	TRANSFERS/	ENDING
03 - ELECTRIC PLANT EXPERIMENTAL UNCLASSIFIED	BALANCE	ADDITIONS RETIREMENTS ADJUSTMENTS	BALANCE
NOT APPLICABLE			

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ELECTRIC PLANT ACCOUNTS 104 LEASED TO OTHERS	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
<u>Transmission Plant</u>					
355-Tran Poles & Fixtures	535,272	-	-	-	535,272
356-Tran OH Conductor & Device	295,201	-	-	-	295,201
Total Transmission Plant	830,473	-	-	-	830,473
<u>Distribution Plant</u>					
361-Distribution Str & Improve	71,711	-	-	-	71,711
362-Distribution Station Equip	1,836,858	-	-	-	1,836,858
Total Distribution Plant	1,908,570	-	-	-	1,908,570
Total Electric Plant	2,739,043	-	-	-	2,739,043

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ELECTRIC PLANT ACCOUNTS 105 HELD FOR FUTURE USE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
<u>Transmission Plant</u>					
353-Transmission Station Equip	-	3,131,690	-	-	3,131,690
Total Transmission Plant	-	3,131,690	-	-	3,131,690
<u>Distribution Plant</u>					
360.1-Dist Land Owned in Fee	77,018	-	-	-	77,018
366-Dist Underground Conduit	119,652	-	-	-	119,652
367-Dist UG Conductor & Device	53,387	-	-	-	53,387
Total Distribution Plant	250,057	-	-	-	250,057
Total Electric Plant	250,057	3,131,690	-	-	3,381,747

ELECTRIC PLANT ACCOUNTS	BEGINNING		TRANSFERS/	ENDING
106 COMPLETED NOT CLASSIFIED	BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS
				BALANCE
<u>Intangible Plant</u>				
302-Intg Franchises & Consents	35,105,883	(35,105,883)	-	-
303.4-Intg Misc Computr Software	1,294,281	90,245	-	-
Total Intangible Plant	36,400,164	(35,015,638)	-	1,384,526
<u>Steam Production</u>				
310.1-Steam Prod Land Own in Fee	-	-	-	-
310.2-Steam Prod Land Rights	19,993	-	-	(19,993)
311-Steam Prod Str & Improve	10,619,552	(3,529,806)	-	928,442
312-Steam Prod Boiler Plant Eq	403,158,660	3,348,242	-	(1,258,138)
314-Steam Prod Turbogén Units	75,018,129	(3,148,123)	-	370,780
315-Steam Prod Acc Elec Eq	38,932,977	11,724,487	-	47,572
316-Steam Prod Misc Pwr Plt Eq	(116,712)	159,302	-	(8,228)
Total Steam Production	527,632,599	8,554,102	-	60,434
<u>Nuclear Production</u>				
320.1-Nuc Prod Land Own in Fee	-	-	-	-
320.2-Nuclear Prod Land Rights	-	-	-	-
321-Nuclear Prod Str & Improve	13,207,750	17,315,893	-	1,109,300
322-Nuc Prod Reactor Plt Eq	48,742,034	(5,830,885)	-	(4,297,551)
323-Nuc Prod Turbogén Units	10,417,964	14,050,460	-	(622,486)
324-Nuclear Prod Acc Elec Eq	4,408,998	(13,468,045)	-	10,899,884
325-Nuc Prod Misc Pwr Plt Eq	9,749,511	1,310,016	-	(7,281,669)
Total Nuclear Production	86,526,256	13,377,440	-	(192,522)
<u>Hydro Production</u>				
332-Hydro Prod Res, Dam & W Wy	530,256	(449,699)	-	-
334-Hydro Prod Access Elec Eq	91,716	(91,716)	-	-
335-Hydro Prod Misc Pwr Plt Eq	-	-	-	-
Total Hydro Production	621,972	(541,414)	-	80,558
<u>Other Production</u>				
340.1-Other Prod Land Own in Fee	-	2,157,453	-	-
340.2-Other Prod Land Rights	123,736	(123,736)	-	-
340.45-Other Prod Wind Rights	-	8,680,050	-	-
341-Other Prod Str & Improve	66,035	7,113,648	-	-
341.45-Other Prod Str & Imp-Wind	-	5,387,134	-	-
342-Other Prod Fuel Hldr & Acc	-	71,157	-	4,333,530
344-Other Prod Generators	944,767	340,796,652	-	(4,396,956)
344.45-Other Prod Generator-Wind	-	180,344,064	-	-
345-Other Prod Access Elec Eq	255,083	5,195,423	-	199,780
345.45-Other Prod Acc El Eq-Wind	-	11,521,155	-	-
346-Other Prod Misc Pwr Plt Eq	136,344	542,624	-	(136,353)
346.45-Other Prod Misc P Eq-Wind	-	195,269	-	-
Total Other Production	1,525,965	561,880,892	-	(0)
<u>Transmission Plant</u>				
350.1-Tran Land Owned in Fee	2,185,511	1,377,194	-	(22,893)
350.2-Transmission Land Rights	105,020	7,725,039	-	264,795
350.11-Tran Fee Land-Prod	-	334,727	-	-
352-Transmission Str & Improve	2,841,054	4,697,504	-	(92,891)
352.10-Tran Str & Impr-Prod	-	917,168	-	-
353-Transmission Station Equip	83,707,861	20,895,311	-	(323,967)
353.10-Tran Station Equip-Prod	154,942	8,099,574	-	-
354-Tran Towers & Fixtures	1,155,194	(325,224)	-	154,445
355-Tran Poles & Fixtures	169,671,405	(17,599,992)	-	(1,520,781)
355.10-Tran Poles & Fixtures-Prod	-	433,374	-	-
356-Tran OH Conductor & Device	48,940,106	(24,264,474)	-	634,455
356.10-Tran OH Cond & Device-Prod	-	354,184	-	-
357-Tran Underground Conduit	2,294,663	(2,486,258)	-	191,595
358-Tran UG Conductor & Device	3,580,858	(2,683,392)	-	715,241
Total Transmission Plant	314,636,615	(2,525,266)	-	-
<u>Distribution Plant</u>				

ELECTRIC PLANT ACCOUNTS 106 COMPLETED NOT CLASSIFIED	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
360.1-Dist Land Owned in Fee	578,388	(72,168)	-	-	506,221
360.2-Distribution Land Rights	(1)	1	-	-	-
361-Distribution Str & Improve	1,872,337	(175,041)	-	286,442	1,983,738
362-Distribution Station Equip	27,989,929	7,033,147	-	(270,080)	34,752,997
364-Dist Poles, Towers & Fixts	9,664,920	582,863	-	(16,362)	10,231,421
365-Dist OH Conductor & Device	8,033,744	2,876,739	-	-	10,910,481
366-Dist Underground Conduit	6,068,620	1,868,641	-	-	7,937,261
367-Dist UG Conductor & Device	15,339,649	21,553,744	-	-	36,893,393
368-Dist Line Transformers	15,891,723	18,198,061	-	-	34,089,785
368.10-Dist Line Capacitors	997,867	283,000	-	-	1,280,867
369.10-Distribution Services-OH	652,540	(2,288,830)	-	-	(1,636,290)
369.20-Distribution Services-UG	1,931,652	(9,255,548)	-	-	(7,323,896)
370-Distribution Meters	14,980,477	5,221,031	-	-	20,201,509
371.10-Dist Inst on Cust Prm-MN	19	-	-	-	19
373-Dist Street Light & Sg Sys	440,148	64,848	-	-	504,997
Total Distribution Plant	104,442,013	45,890,489	-	0	150,332,502
General Plant					
390-Genl Structures & Improve	4,391,827	63,270	-	36,400	4,491,497
391-General Office Furn & Eqp	4,086,298	(3,054,422)	-	119,455	1,151,330
391.4-General Info Sys Computers	8,070,254	(5,770,311)	-	9,040	2,308,984
392.20-General Transp Eq-Grp 2-3	7,494,738	2,966,580	-	-	10,461,318
392.30-General Transp Eq-Trailers	1,256,826	(57,180)	-	(27,293)	1,172,353
392.40-General Transp Eq-Grp 4-8	10,218,303	692,150	-	-	10,910,452
393-General Stores Equipment	755,629	(324,626)	-	47,393	478,395
394-General Tools & Shop Equip	8,937,685	59,387	-	(102,116)	8,894,956
395-General Laboratory Equip	784,952	(484,826)	-	292,379	592,505
396-General Power Operated Eqp	2,116,845	(1,378,509)	-	52,452	790,788
397-General Communication Eqp	3,942,250	1,953,450	-	(150,087)	5,745,613
397.10-General Comm Eqp-Two Way	19,682	(147,907)	-	147,907	19,682
397.20-General Comm Eqp-AES	2,342,321	1,260,887	-	-	3,603,209
397.30-General Comm Eqp-EMS	373,542	539,658	-	-	913,200
398-General Miscellaneous Eqp	1,791,515	(47,283)	-	(282,938)	1,461,293
Total General Plant	56,582,668	(3,729,683)	-	142,592	52,995,576
Total Electric Plant	1,128,368,252	587,890,920	-	10,504	1,716,269,676

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 Electric Utility - Total Company
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ELECTRIC PLANT ACCOUNTS	BEGINNING	ENDING
107 CONSTRUCTION WORK IN PROGRESS	BALANCE	BALANCE
Electric Distribution Plant	16,618,168	24,017,201
Electric General Plant	6,784,186	13,414,538
Electric Intangible Plant	3,874,549	3,538,658
Electric Nuclear Production Plant	133,038,740	199,877,136
Electric Other Production Plant	512,079,726	263,001,434
Electric Steam Production Plant	24,855,968	17,138,230
Electric Transmission Plant	133,169,011	86,709,405
Electric Hydro Production Plant	-	613,297
Total Electric Plant	830,420,348	608,309,899

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
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ELECTRIC PLANT ACCOUNTS 114 ACQUISITION ADJUSTMENT	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMENTS	ENDING BALANCE
Transmission Plant	222,385	-	-	-	222,385
Total Transmission Plant	<u>222,385</u>				<u>222,385</u>
Total Electric Plant	222,385	-	-	-	222,385

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Electric Utility Portion of Common Utility
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 Account 118

COMMON PLANT ACCOUNTS	BEGINNING	ENDING
118 ELECTRIC ALLOCATION OF COMMON	BALANCE	BALANCE
Plant In Service and Completed Construction Not Unitized		
301-Intg Organization Costs	82,750	82,871
303.4-Intg Misc Computr Software	202,685,189	208,793,221
Total Intangible Plant	202,767,939	208,876,092
389.1-General Land Owned in Fee	3,777,887	3,780,781
390-Genl Structures & Improve	82,636,315	86,211,785
391-General Office Furn & Eqp	70,325,231	63,942,664
392.10-General Transp Eq-Group 1	6,390,405	7,290,480
393-General Stores Equipment	381,093	381,385
394-General Tools & Shop Equip	1,834,463	1,689,186
395-General Laboratory Equip	83,758	33,546
396-General Power Operated Eqp	4,540	17,975
397-General Communication Eqp	10,213,910	10,468,963
398-General Miscellaneous Eqp	716,759	903,644
Total General Plant	176,364,361	174,720,409
Total Plant In Service and Completed Construction Not Unitized	379,132,300	383,596,501
Construction Work in Progress	12,159,087	13,202,648

DESCRIPTION	FUNCTIONAL CLASS	ASSET LOCATION	ADDITIONS	RETIREMENTS	IN (OUT) SERVICE	NOTES
PJO/10-8/Harrisburg/Legendary Estate	Distribution	Sioux Falls-SD-Elec	311,162		June-08	(1) (3)
4001 W 41St/Empire PI	Distribution	Sioux Falls-SD-Elec	743,597		November-08	(1) (3)
Module and ERTS	General Plant	Minneapolis	1,260,887		February-03	(3)
Unit G50653, Tool Truck, 4x2	General Plant	General Plant-MN	259,799		January-08	
Maple Grove New Office Buildout	General Plant	Maple Grove Material Complex	1,096,635		January-08	(2) (3)
Centre Pointe New Carpet	General Plant	Centre Pointe Office Building	266,542		January-08	(2) (3)
Transmission Resource Optimization	General Plant	Computer Software-MN	1,059,157		February-08	
C0523256-Purch Planned PCs 2007 MN	General Plant	General Plant-MN	336,905		February-08	(2) (3)
Meridium Data Mining&Analysis	General Plant	Computer Software-MN	1,486,568		March-08	
CRS-Payment Allocation MN	General Plant	Computer Software-MN	646,055		April-08	(2)
Purchase Computer Hardware	General Plant	General Plant-MN	371,354		April-08	(3)
Highbridge MERP IT Network	General Plant	General Plant-MN	416,292		April-08	(3)
StrataVia Data Palette	General Plant	Computer Software-MN	581,966		April-08	(2)
Unit G5-2640 52,000GVW UG Pulling	General Plant	General Plant-MN	365,844		April-08	(3)
IVR-Outage Call Handling-MN	General Plant	Computer Software-MN	280,236		May-08	(2)
2008 Server Refresh	General Plant	General Plant-MN	623,347		May-08	(2) (3)
PC Unplanned Refresh MN	General Plant	General Plant-MN	765,591		May-08	(2) (3)
OCM Outage Cause Model Ph 1	General Plant	Computer Software-MN	855,828		June-08	
Passport Version 10	General Plant	Computer Software-MN	1,466,861		June-08	(2)
Purchase Handhelds for the FCS project	General Plant	General Plant-MN	275,860		June-08	(2) (3)
Field Collections Systems MN	General Plant	Computer Software-MN	1,028,765		June-08	(2)
Maple Grove Lighting replacement	General Plant	Maple Grove Material Complex	348,629		July-08	(2) (3)
REC Air Emission Tracker	General Plant	Computer Software-MN	348,611		July-08	
Marquette Plaza Furn./Equipment	General Plant	Marquette Plaza	516,138		July-08	(2) (3)
414 Plaza Renewable Display	General Plant	General Office Building	285,715		August-08	(2) (3)
Unit N6-0729 Heavy Digger Truck	General Plant	General Plant-MN	273,595		September-08	
SharePoint Content & Digital Asset	General Plant	Computer Software-MN	747,522		September-08	(2) (3)
Wyoming asphalt replacement	General Plant	Wyoming Service Center	308,028		October-08	(2) (3)
Information Protection SW Encryption	General Plant	Computer Software-MN	907,948		October-08	(2) (3)
June 2008 buyout of BLC Lease Units	General Plant	General Plant-MN	1,600,407		October-08	(3)
Red Wing Asphalt Project	General Plant	Red Wing Service Center	400,933		October-08	(2) (3)
Monticello Asphalt Project	General Plant	Monticello District Office	289,186		October-08	(3)
MN Elec Cellnet Communication Modules	General Plant	General Plant-MN	2,031,193		December-08	(3)
Optimal Communication Equipment	General Plant	General Plant-MN	520,367		December-08	(2) (3)
414 8th Floor Remodel	General Plant	General Office Building	1,273,593		December-08	(2) (3)
Corp Data Warehouse Ph1	General Plant	Computer Software-MN	1,221,971		December-08	(2) (3)
Rice St Control Center	General Plant	Rice St Service Center	771,047		December-08	(2) (3)
Marquette, Plaza 7 Furniture & Equip	General Plant	Marquette Plaza	584,100		December-08	(2) (3)
Rewind Reactor Coolant Pump Motors	Nuclear Production	PRAIRIE ISLAND GEN PLT MAIN PLANT	2,228,247		February-08	(3)
U1 HYD Governor System	Nuclear Production	PRAIRIE ISLAND GEN PLT MAIN PLANT	13,417,434		March-08	(3)
EPU Steam Dryer Acoustic	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT	5,126,796		June-08	
Rx Building Crane & Building Structure-IFSF	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT	7,326,085		August-08	(3)
Spent Fuel Storage Install	Nuclear Production	MONTICELLO GEN PLT DRY STRGE CASKS	35,788,135		September-08	(3)
Seismic Class 1 Hangers	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT	2,280,158		September-08	(3)
Charging Pump Drives Replacement	Nuclear Production	PRAIRIE ISLAND GEN PLT MAIN PLANT	3,304,054		September-08	(3)
ISFSI Certificate of Need	Nuclear Production	MONTICELLO GEN PLT DRY STRGE CASKS	2,042,201		November-08	(3)
U2 EH Turbine Controls Replacement	Nuclear Production	PRAIRIE ISLAND GEN PLT MAIN PLANT	9,289,459		November-08	(3)
Measurement Uncertainty Recap-Ph1	Nuclear Production	PRAIRIE ISLAND GEN PLT MAIN PLANT	5,172,041		November-08	(3)
Minnesota Wind 1	Other Production	Grand Meadow Wind Farm	206,127,671		November-08	(3)
Install for CT21	Steam Production	SHERBURNE CO GEN PLT #1-#2	2,674,135		January-08	
Install for CT12	Steam Production	SHERBURNE CO GEN PLT #1-#2	2,597,722		January-08	
Install for CT13	Steam Production	SHERBURNE CO GEN PLT #1-#2	2,929,357		January-08	
Install for CT22	Steam Production	SHERBURNE CO GEN PLT #1-#2	2,856,703		January-08	
MERP Early Design Work	Steam Production	High Bridge Generation Pit-MERF	25,765,887		May-08	(3)
MERP Combined Cycle Boiler	Steam Production	High Bridge Generation Pit-MERF	4,404,687		May-08	(3)
MERP Combined Cycle Generator	Steam Production	High Bridge Generation Pit-MERF	308,177,290		May-08	(3)
MERP Combined Cycle Turbine	Steam Production	High Bridge Generation Pit-MERF	8,043,829		May-08	(3)
MERP Comb Combined Buildings & Structures	Steam Production	High Bridge Generation Pit-MERF	3,057,141		May-08	(3)
MERP Combined Cycle Electrica	Steam Production	High Bridge Generation Pit-MERF	2,048,486		May-08	(3)
MERP Interconnect	Steam Production	High Bridge Generation Pit-MERF	2,173,019		May-08	(3)
3C AQCS Computer System	Steam Production	SHERBURNE CO GEN PLT #3	2,769,286		December-08	(3)

DESCRIPTION	FUNCTIONAL CLASS	ASSET LOCATION	ADDITIONS	RETIREMENTS	IN (OUT) SERVICE	NOTES
Sherco U3 Max 1 DCS and DAI Replace	Steam Production	SHERBURNE CO GEN PLT #3	9,266,986		December-08	(3)
Install U3 NOx Control LN	Steam Production	SHERBURNE CO GEN PLT #3	12,989,714		December-08	(3)
Ash Haul Truck Replacement	Steam Production	SHERBURNE CO GEN PLT #3	539,709		December-08	
NEW 115KV - 34.5KV Substation	Transmission	Yankee Sub-Tran-MN	1,174,229		October-07	(3)
Nobles County Substation - Build New Sub EPC	Transmission	Nobles County Sub-Tran-MN	13,608,235		January-08	(3)
Install 115KV 40MVAR Cap Banks	Transmission	Minnesota Valley Sub-Tran-MN	2,812,284		January-08	(3)
Rock County 161KV Interconnect	Transmission	Rock County Sub-Tran-MN	2,589,459		January-08	(3)
0827 - Elm Creek-Osseo	Transmission	TL MN 0827-115 KV Osseo-St. Cloud	2,662,889		February-08	(3)
Highbridge Substation - Increase capacity	Transmission	High Bridge Sub-Tran-MN	9,134,856		February-08	(3)
0838 - Reconductor 5.2 MI Oakdale -Red Rock	Transmission	TL MN 0838-115 KV Red Rock-Oakdale	1,016,550		April-08	(3)
0735 Relocation For Wright Co	Transmission	TL MN 0735-69 KV Crow River-Carver County (Inc. Tap Mound)	1,140,595		April-08	(3)
New Split Rock - NOB 345KV Line Terminator	Transmission	Split Rock Sub-Tran-SD	3,557,221		May-08	(3)
Cannon Falls Transmission Sut	Transmission	Cannon Falls Transmission Sub-Tran-MN	2,673,867		May-08	(3)
Colvill New 161-115KV Sut	Transmission	Colvill Sub-Tran-MN	2,045,016		May-08	(3)
0953 Split Rock - NOB 345 KV 3A&B Foundatiior	Transmission	TL MN 0953-345 KV Split Rock-Lakefield Junction (Future)	4,860,774		May-08	(3)
0953 Split Rock - NOB 345 KV 3A&B Line Segment	Transmission	TL MN 0953-345 KV Split Rock-Lakefield Junction (Future)	52,690,211		May-08	(3)
0710 CTF-NOF Reconductor	Transmission	TL MN 0710-69 KV Cannon Falls-Northfielc	3,494,094		June-08	
Modify Sub For MERP Generator	Transmission	Riverside Sub-Tran-MN	3,272,381		June-08	(3)
5506 Champlin Switch-Crooked Lake	Transmission	TL MN 5506-115 KV West Coon Rapids-Crooked Lake-Champlir	1,303,549		July-08	(3)
825 Nobles - Chanarambie Land Rights	Transmission	TL MN 0825-115 KV MN Valley-Lyon Co.- Lake Yankton-Pipeston	1,497,605		July-08	(3)
AS King Substation - Failed Transformer	Transmission	Allen S King Sub-Tran-MN	2,719,018		July-08	(3)
New Substation	Transmission	Grand Meadow Sub-Tran-MN	9,480,115		October-08	(3)
MN0953 Lakefield-Split Rock Land Rights	Transmission	TL MN 0953-345 KV Split Rock-Lakefield Junction (Future)	6,895,928		November-08	(3)
5538 - South Dakota - Buffalo Ridge	Transmission	TL SD 5538-115 KV Buffalo Ridge-Yankee-Brookings Cc	3,043,679		November-08	(3)
0953 New Split Rock-Lakefield Junctior	Transmission	TL MN 0953-345 KV Split Rock-Lakefield Junction (Future)	1,096,099		November-08	
0953 Split Rock-NOB 345KV (3C Foundations)	Transmission	TL SD 0953-345 KV Split Rock-Lakefield Junctior	1,297,593		November-08	(3)
0953 Split Rock-NOB 345KV 3C Line Segments	Transmission	TL SD 0953-345 KV Split Rock-Lakefield Junctior	5,738,099		November-08	(3)
0997 Split Rock-White (WAPA) 345KV (SD)	Transmission	TL SD 0997-345 KV Split Rock-WAPA Interconn	5,518,264		November-08	(3)
Replace 345KV Circuit Breakers	Transmission	Blue Lake Sub-Tran-MN	1,119,864		December-08	(3)
Replace Capacitor Bank	Distribution	Wilson Sub-Dist-MN		(399,642)	May-08	(1)
Increase 115 KV Ring Bus	Distribution	Koch Refinery Sub-Dist-MN		(490,329)	November-08	(1)
Replace Transformer	Distribution	Canton Sub-Dist-SD		(134,541)	December-08	(1)
414 Nicollet LL1 Remodel	General Plant	General Office Building		(600,000)	July-08	(2)
Repl-Remittance Process Eq (Bantec)	General Plant	General Office Building		(989,344)	October-08	(2)
414 Nicollet Plaza Remodel	General Plant	General Office Building		(621,067)	October-08	(2)
414 Nicollet 2nd Floor Remode	General Plant	General Office Building		(130,000)	December-08	(2)
Amertap System Screens	Nuclear Production	PRAIRIE ISLAND GEN PLT MAIN PLANT		(1,055,544)	May-08	
Emergency Response Computer System	Nuclear Production	PRAIRIE ISLAND GEN PLT MAIN PLANT		(13,424,901)	May-08	
Replace Service Water Pumps	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(226,106)	May-08	
#12 Recirc Pump & Motor	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(805,750)	May-08	
Containment Sump Screen Replace	Nuclear Production	PRAIRIE ISLAND GEN PLT MAIN PLANT		(942,553)	May-08	
Rotork Actuator Replacement	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(172,227)	May-08	
Valves Replacement	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(102,700)	May-08	
DAS System, Process Computer Wks	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(688,834)	May-08	
SRV E,F,G,H Div II Man Control	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(148,249)	May-08	
Main Generator Voltage Regulator	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(306,204)	May-08	
RB Crane Hoist Drives & Motor	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(220,563)	May-08	
SAB Carpet 1st Floor	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(129,375)	May-08	
Rewind Condensate Pump Motors	Nuclear Production	PRAIRIE ISLAND GEN PLT MAIN PLANT		(117,128)	May-08	
D2 Diesel Cooling Water Pipe Replace	Nuclear Production	PRAIRIE ISLAND GEN PLT MAIN PLANT		(152,232)	May-08	
TB Control Valve Support	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(101,430)	May-08	
Control Blades 2007	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(383,290)	May-08	
Plums 2007	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(102,477)	May-08	
Recirc Cable Replacement	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(357,051)	October-08	
Dosimetry System	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(171,954)	October-08	
Scram Discharge Vol Level Switches	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(231,119)	October-08	
HPCI/RCIC System Improvements	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(271,327)	October-08	
Security Computer Replacement	Nuclear Production	MONTICELLO GEN PLT MAIN PLANT		(664,337)	October-08	
Crusher HAZOP Dust Suppression	Steam Production	ALLEN S KING GEN PLT MAIN PLANT		(159,573)	May-08	
Dumper Controls Replacement	Steam Production	ALLEN S KING GEN PLT MAIN PLANT		(200,526)	May-08	
Boiler Side Walls Unit 1	Steam Production	RED WING GEN PLT MAIN PLANT BLDG		(298,638)	May-08	

DESCRIPTION	FUNCTIONAL CLASS	ASSET LOCATION	ADDITIONS	RETIREMENTS	IN (OUT) SERVICE	NOTES
Front Wall Tube Replacement	Steam Production	RED WING GEN PLT MAIN PLANT BLDG		(272,464)	May-08	
East Cell 1A-2A Partial	Steam Production	RED WING GEN PLT MAIN PLANT BLDG		(220,660)	May-08	
43 Mill Overhaul	Steam Production	BLACK DOG GEN PLT MAIN PLANT BLDG		(139,695)	May-08	
Remove 3 GSU Transformer	Steam Production	BLACK DOG GEN PLT MAIN PLANT BLDG		(108,326)	June-08	
Remove generator bush	Steam Production	BLACK DOG GEN PLT MAIN PLANT BLDG		(143,469)	July-08	
Install for Pond 2 cap ph A	Steam Production	SHERBURNE CO GEN PLT #1-#2		(8,475,852)	July-08	
New Crusher DC Baghouse	Steam Production	SHERBURNE CO GEN PLT #3		(230,019)	July-08	
Dumper DC Replacement A	Steam Production	SHERBURNE CO GEN PLT #3		(378,973)	July-08	
Removal for CT21	Steam Production	SHERBURNE CO GEN PLT #1-#2		(571,307)	October-08	
Removal of CT12 on U1 CT	Steam Production	SHERBURNE CO GEN PLT #1-#2		(1,448,331)	October-08	
Removal for CT13	Steam Production	SHERBURNE CO GEN PLT #1-#2		(1,448,331)	October-08	
Scrubber Exp [install]	Steam Production	SHERBURNE CO GEN PLT #1-#2		(121,411)	October-08	
07 Mill Replace Pulverizer	Steam Production	SHERBURNE CO GEN PLT #3		(107,759)	October-08	
Damper Windbox Mods - Remove	Steam Production	SHERBURNE CO GEN PLT #1-#2		(1,377,716)	October-08	
Removal for CT14	Steam Production	SHERBURNE CO GEN PLT #1-#2		(790,920)	November-08	
Removal for CT22	Steam Production	SHERBURNE CO GEN PLT #1-#2		(571,307)	November-08	
Cooling Tower Demolition #24	Steam Production	SHERBURNE CO GEN PLT #1-#2		(571,307)	November-08	
Remove-AQCS Computer System(59_41)	Steam Production	SHERBURNE CO GEN PLT #3		(559,502)	December-08	
MERP-501 Electrical Removal	Steam Production	HIGH BRIDGE GEN PLT MAIN PLANT BLDG		(1,928,537)	December-08	
MERP-501 Misc Removal	Steam Production	HIGH BRIDGE GEN PLT MAIN PLANT BLDG		(117,785)	December-08	
Remove- U3 Max 1 DCS and DAI Replacement	Steam Production	SHERBURNE CO GEN PLT #3		(1,703,234)	December-08	
MERP - Demolition Phase 2	Steam Production	RIVERSIDE GEN MAIN PLANT		(17,647,413)	December-08	
Replace Three 345KV Circuit Breakers	Transmission	Parkers Lake Sub-Tran-MN		(666,906)	October-08	
Replace Two 345KV Circuit Breakers	Transmission	Red Rock Sub-Tran-MN		(225,144)	October-08	
Replace Transformer	Transmission	Split Rock Sub-Tran-SD		(1,212,704)	November-08	
0986 Red Rock-Prairie Island Phase 2 34	Transmission	TL MN 0986-345 KV Red Rock- Prairie Island (Ln #2)		(111,413)	November-08	
0877 Lawrence-LCO Reconductor	Transmission	TL SD 0877-115 KV Lawrence-Cherry Creek		(207,292)	November-08	
0808 - Highbridge-Rogers Lake Rebuild	Transmission	TL MN 0808-115 KV High Bridge-Rogers Lake-E Bloomington-Wilson		(134,713)	December-08	
0822 - New Tap and Reconductor	Transmission	TL MN 0822-115 KV Rosemount-Cannon Falls		(142,327)	December-08	
0839 Shyenenne-Cass County 115KV Reconducto	Transmission	TL ND 0839-115 KV Shyenenne-Cass County-Maple Rive		(110,106)	December-08	
West Faribault Transmission Substation- Transformer	Transmission	West Faribault Sub-Tran-MN		(361,909)	December-08	
Replace 345KV Breakers	Transmission	Sherburne County Sub-Tran-MN		(785,071)	December-08	
0808 Rebuild Line For Highbridge	Transmission	TL MN 0808-115 KV High Bridge-Rogers Lake-E Bloomington-Wilson		(158,325)	December-08	
0797 Fair Park-W Faribault 69KV 3.9	Transmission	TL MN 0797-69 KV West Faribault-Fair Park		(183,226)	December-08	
Increase KCH Line Capacity TO 60C	Transmission	Inver Hills Sub-Tran-MN		(348,624)	December-08	
Install 23KV Transformer	Transmission	Minnesota Valley Sub-Tran-MN		(372,463)	December-08	
0783 Relocation for MN DOT	Transmission	TL MN 0783-69 KV Mississippi River (Line 3444 to French Island)-DPC Interconnection (Caledonia		(103,239)	December-08	

- (1) Indicates a project in Sioux Falls Division
 (2) Indicates a project classified to Common Utility
 (3) Account 106, Electric Completed Not classified at Year End 2008

NOTE: The following notation applies to all projects not otherwise footnoted
 The Major Projects were determined by the following criteria:

Production Plant	\$2,000,000
Transmission Plant	\$1,000,000
Distribution Plant (Sioux Falls Division)	\$250,000
General Plant	\$250,000
Common Plant	\$250,000
Major Retirements	\$100,000

ACCOUNT 102	December 2007	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	July 2008	August 2008	September 2008	October 2008	November 2008	December 2008	Total of Thirteen Monthly Balances	Thirteen Month Average
ELECTRIC PLANT PURCHASED OR SOLD															
NOT APPLICABLE															

ACCOUNT 103 - ELECTRIC PLANT EXPERIMENTAL UNCLASSIFIED	December 2007	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	July 2008	August 2008	September 2008	October 2008	November 2008	December 2008	Total of Thirteen Monthly Balances	Thirteen Month Average
NOT APPLICABLE															

ACCOUNT 104 PLANT LEASED TO OTHERS	December 2007	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	July 2008	August 2008	September 2008	October 2008	November 2008	December 2008	Total of Thirteen Monthly Balances	Thirteen Month Average
Transmission Plant															
355-Tran Poles & Fixtures	535,272	535,272	535,272	535,272	535,272	535,272	535,272	535,272	535,272	535,272	535,272	535,272	535,272	6,958,540	535,272
356-Tran OH Conductor & Device	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	295,201	3,837,610	295,201
Total Transmission Plant	830,473	830,473	830,473	830,473	830,473	830,473	830,473	830,473	830,473	830,473	830,473	830,473	830,473	10,796,150	830,473
Distribution Plant															
361-Distribution Str & Improve	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	71,711	932,248	71,711
362-Distribution Station Equip	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	1,836,858	23,879,157	1,836,858
Total Distribution Plant	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	1,908,570	24,811,405	1,908,570
Total Electric Plant	2,739,043	2,739,043	2,739,043	2,739,043	2,739,043	2,739,043	2,739,043	2,739,043	2,739,043	2,739,043	2,739,043	2,739,043	2,739,043	35,607,555	2,739,043

ACCOUNT 105 PLANT HELD FOR FUTURE USE	December 2007	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	July 2008	August 2008	September 2008	October 2008	November 2008	December 2008	Total of Thirteen Monthly Balances	Thirteen Month Average
Transmission Plant															
353-Transmission Station Equip	-	-	-	-	3,131,369	3,131,369	3,131,369	3,131,690	3,131,690	3,131,690	3,131,690	3,131,690	3,131,690	28,184,246	2,168,019
Total Transmission Plant	-	-	-	-	3,131,369	3,131,369	3,131,369	3,131,690	3,131,690	3,131,690	3,131,690	3,131,690	3,131,690	28,184,246	2,168,019
Distribution Plant															
360.1-Dist Land Owned in Fee	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	77,018	1,001,231	77,018
366-Dist Underground Conduit	119,652	119,652	119,652	119,652	119,652	119,652	119,652	119,652	119,652	119,652	119,652	119,652	119,652	1,555,474	119,652
367-Dist UG Conductor & Device	53,387	53,387	53,387	53,387	53,387	53,387	53,387	53,387	53,387	53,387	53,387	53,387	53,387	694,037	53,387
Total Distribution Plant	250,057	250,057	250,057	250,057	250,057	250,057	250,057	250,057	250,057	250,057	250,057	250,057	250,057	3,250,742	250,057
Regulatory removal of HFU	(250,057)	(250,057)	(250,057)	(250,057)	(250,057)	(250,057)	(250,057)	(250,057)	(250,057)	(250,057)	(250,057)	(250,057)	(250,057)	(3,250,742)	(250,057)
Total Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Electric Plant	0	0	0	0	3,131,369	3,131,369	3,131,369	3,131,690	3,131,690	3,131,690	3,131,690	3,131,690	3,131,690	28,184,246	2,168,019

ACCOUNT 114 ELECTRIC PLANT ACQUISITION ADJUSTMENT	December 2007	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	July 2008	August 2008	September 2008	October 2008	November 2008	December 2008	Total of Thirteen Monthly Balances	Thirteen Month Average
Transmission Plant	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	2,891,005	222,385
Total Transmission Plant	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	2,891,005	222,385
Total Electric Plant	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	222,385	2,891,005	222,385

ELECTRIC PLANT ACCOUNTS
101 IN SERVICE AND 106 COMPLETED NOT CLASSIFIED

	ASSET LOCATIONS				December 2008 BALANCE	MAJOR ADDITIONS AND RETIREMENTS		
	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS		Construction Period		In Service Date
						Beginning	Ending	
Balance January 1, 2008					10,608,032,187			
Airtake Sub-Tran-MN			984,885					
Allen S King Gen Plt Main Plant			29,882			Mar-08		Apr-08
Allen S King Sub-Tran-MN	2,802,051					May-08	Dec-08	Jul-08
Angus Anson Peaking Plant			(178,291)					
Angus Anson Peaking Plant Unit 4			178,291					
Arden Hills Sub-Tran-MN			547,065					
Black Dog Gen Plt Main Plant Bldg	2,076,130	(455,885)	2,110,296			Jan-08	Sep-08	Jun-08
Blue Lake Gen Plant Main Plt			(287,086)					
Blue Lake Gen Plant Units 7&8			287,086					
Blue Lake Sub-Tran-MN	1,144,268					Oct-03	Sep-05	May-05
Cannon Falls Transmission Sub-Tran-MN	2,673,867					Sep-08		Dec-08
(1) Cannon Sub-Dist-SD		(134,752)				May-08	Dec-08	May-08
(2) Centre Pointe Office Building	308,871	(105,279)				Jul-07	Jun-08	Jan-08
Chanarambie Sub-Tran-MN			(231,476)					
Chestnut Service Center		(1,542,832)						
Colvill Sub-Tran-MN	2,326,775					May-08		May-08
(2) Computer Software-MN	11,097,216	(609,592)				Oct-06	Jun-08	Mar-08
Dundas Sub-Tran-MN			190,497					
Edina Sub-Tran-MN			351,954					
(2) General Office Building	1,561,356	(13,652,760)	(857,701)			Mar-08	Dec-08	Dec-08
(2) General Plant-MN	21,008,847	(582,635)	10,815,207			Jun-08		
General Plant-ND	1,565,096							
Grand Meadow Sub-Tran-MN	9,480,115					Jul-08		Oct-08
Grand Meadow Wind Farm	208,104,733					Feb-07		Nov-08
Hastings Sub-Tran-MN			364,855					
High Bridge Gen Plt Main Plant Bldg		(2,192,594)	(8,796,698)					
High Bridge Generation Plt-MERP	354,212,953		5,230,605			Nov-04		May-08
High Bridge Sub-Tran-MN	9,131,372					Jun-06	Jan-09	Feb-08
Inver Hills Sub-Tran-MN		(360,957)						
Koch Refinery Sub-Tran-MN		(490,329)	450,021					
Lakefield Generating Sub-Tran-MN			160,869					
(2) Licensed Vehicles-MN	2,139,547							
(2) Licensed Vehicles-SD	468,165							
(2) Maple Grove Material Complex	1,585,383	(498,463)				Jun-07	Mar-08	Jan-08
(2) Marquette Plaza	1,116,303					Oct-08	Dec-08	Dec-08
Minn Valley Gen Plt E 1/2 OF DIKE			(410,230)					
Minneapolis	1,294,434					Mar-03	Nov-08	Feb-03
Minnesota Valley Sub-Tran-MN	2,784,638	(372,463)	(771,097)			Oct-07	Nov-08	Jan-08
Monticello District Office	289,327					Sep-08	Dec-08	Oct-08
Monticello Gen Plt Main Plant	20,564,301	(5,651,707)	(6,827,354)			Jan-05	Jan-09	Aug-08
Monticello Gen Plt Dry Stlrg Casks	37,830,337					Oct-03	Jan-09	Sep-08
Nobles County Sub-Tran-MN	13,608,235					Jul-05	Jan-09	Jan-08
Northfield Sub-Tran-MN			698,509					
Parkers Lake Sub-Tran-MN		(679,691)						
(3) Prairie Island Gen Plt Main Plant	52,626,562					Aug-08		Nov-08
Prairie Island Gen Plt Main Plant	41,746,934	(16,117,461)	(1,864,002)					
Red Rock Sub-Tran-MN			(245,572)			Nov-06	Nov-08	Apr-08
Red Wing Gen Plt Ash Fill Site			(220,660)					
Red Wing Gen Plt Main Plant Bldg			(857,086)	(101,144)		Nov-07	Dec-08	Oct-08
(2) Red Wing Service Center	415,801					Aug-08	Dec-08	Oct-08
(2) Rice St Service Center	793,375					Aug-08	Dec-08	Dec-08
Rice St Service Center		(320,466)						
Riverside Construction Warehouse		(156,028)						
Riversid Gen Plt Unit #7		(17,647,413)						
Riversid Sub-Tran-MN	3,272,381					Dec-07	Jan-09	Jun-08
Rock County Sub-Tran-MN	2,966,794					Apr-07	Oct-08	Jan-08
Sherburne Co Gen Plt #1-#2	12,892,727	(15,386,450)	209,614			Jan-07	Jan-08	Jan-08
Sherburne Co Gen Plt #3	26,001,082	(2,990,518)	524,935			Jul-05		Dec-08
Sherburne County Sub-Tran-MN		(808,209)				Sep-06		May-08
(1) Sioux Falls-SD-Elec	8,473,114	(1,162,402)						
Split Rock Sub-Tran-SD	3,557,221	(1,228,856)				Jul-05		May-08
TL MN 0523-34.5 KV Chanarambie-KAS Brothers Connection (CHB311)			231,476					
TL MN 0706-69 KV Faribault-Zumbroata			(215,386)					
TL MN 0710-69 KV Cannon Falls-Northfield	3,494,094					Jun-08	Dec-08	Jun-08
TL MN 0711-69 KV Red Wing-Cannon Falls	1,045,661					Jun-08	Nov-08	Apr-08
TL MN 0715-69 KV Wilmarth-Cleveland-Arlington	1,234,175					Oct-08	Mar-09	Jun-08
TL MN 0735-69 KV Crow River-Carver County (Inc. Tap Mound)	2,011,278					Apr-07	Nov-08	Apr-08
TL MN 0748-69 KV Bird Island-Brownton			211,345					
TL MN 0783-69 KV Mississippi River (Line 3444 to French Island)-DPC Interconnection (Caledonia)		(103,239)				Feb-07	Apr-08	Jan-08
TL MN 0797-69 KV West Faribault-Fair Park		(183,226)						
TL MN 0808-115 KV High Bridge-Rogers Lake-E Bloomington-Wilson		(299,398)						
TL MN 0822-115 KV Rosemount-Cannon Falls	1,769,936	(151,816)				Feb-08	Sep-08	Mar-08
TL MN 0825-115 KV MN Valley-Lyon Co.- Lake Yankton-Pipestone	1,561,762					Oct-06	Sep-08	Jul-08
TL MN 0826-115 KV Split Rock-Pipestone			(112,190)					
TL MN 0827-115 KV Osseo-St. Cloud	2,727,835					Oct-03	Feb-08	Feb-08
TL MN 0836-115 KV Red Rock-Oakdale	2,092,845					Mar-07	Sep-08	Apr-08
TL MN 0953-345 KV Split Rock-Lakefield Junction (Future)	61,617,485					Jan-08	Dec-08	May-08
TL MN 0986-345 KV Red Rock- Prairie Island (Ln #2)		(111,413)						
TL MN 5506-115 KV West Coon Rapids-Crooked Lake-Champlin	2,175,525					Jan-08		Jul-08
TL ND 0839-115 KV Sheyenne-Cass County-Maple River		(114,531)						
TL SD 0877-115 KV Lawrence-Cherry Creek		(207,292)						
TL SD 0953-345 KV Split Rock-Lakefield Junction	7,976,912					Apr-08	Dec-08	Nov-08
TL SD 0997-345 KV Split Rock-WAPA Interconn	5,518,264					Aug-08	Dec-08	Nov-08
TL SD 5538-115 KV Buffalo Ridge-Yankee-Brookings Co	3,073,990					Jan-07		Nov-07
United Health Care Dispersed Genrtn		(816,790)						
(2) US Bank Building (LSD)			(272,160)					
West Faribault Sub-Tran-MN		(361,909)						
West Hastings Sub-Tran-MN			(1,965,415)					
Wilmarth Sub-Tran-MN			(160,869)					
Wilson Sub-Tran-MN		(399,642)	313,296					
(2) Wyoming Service Center	308,028					Jul-06	Dec-08	Oct-08
Total Major Projects	958,528,103	(87,220,316)	839,590	-				
Total Minor Projects	137,692,655	(26,304,247)	(839,587)	(388)				
2008 Totals	1,096,220,758	(113,524,563)	3	(388)	982,695,810			
Total Electric and Common Plant					11,590,727,997			

(1)= Sioux Falls division
 (2)= Common
 (3)= Nuclear Fuel

ELECTRIC PLANT ACCOUNTS
101 IN SERVICE AND 106 COMPLETED NOT CLASSIFIED

ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2005 BALANCE	MAJOR ADDITIONS AND RETIREMENT		
						Construction Period		In Service Date
						Beginning	Ending	
Balance January 1, 2005					8,932,644,418			
Allen S King Gen Plt Main Plant	2,724,844	(268,134)				Dec-04	Dec-05	Dec-05
Allen S King Gen Plt Main Plant		0						
Allen S King Gen Plt Main Plant		0						
Angus Anson Peaking Plant	34,647,419		(33,398,321)			Oct-03	Sep-05	May-05
Angus Anson Peaking Plant Unit 4	2,458,778		33,398,321			Oct-03	Sep-05	May-05
Black Dog Gen Plt Main Plant Bldg	3,504,039	(2,010,819)				Aug-04	Aug-05	Apr-05
Black Dog Sub-Tran-MN		0				May-04	Jun-05	Jun-05
Black Oak Sub-Tran-MN	1,621,175					Nov-04	Sep-05	Sep-05
Blue Lake Gen Plant Units 7&8	67,572,235					Oct-03	Sep-05	May-05
Blue Lake Sub-Tran-MN	4,557,585	(362,931)				Aug-04	Aug-05	Apr-05
(2) Cellmaster-Arden Hills		(320,732)						
(2) Cellmaster-Burnsville		(320,732)						
(2) Cellmaster-Crosstown		(320,732)						
(2) Cellmaster-Hennepin Work House		(320,732)						
(2) Cellmaster-Newport (ATT)		(320,732)						
(2) Cellmaster-Oakdale		(320,732)						
(2) Cellmaster-Osseo		(320,732)						
(2) Cellmaster-Riverside Plant		(320,732)						
(2) Centre Pointe Office Building	671,904	(873,434)				Jun-04	Nov-05	Mar-05
(2) Chestnut Service Center	565,787							
(2) Chestnut Service Center	953,763	(1,535,553)						
(2) Computer Software-MN	80,533,079		(2,216,023)			Jul-04	Sep-05	Feb-05
Computer Software-MN	7,600,846		534,419					
Faribault Energy Park Sub-Tran-MN	3,723,639					Aug-04	Apr-08	Jun-05
(2) Faribault Office & Service Center	543,926					Jul-05	Dec-05	Nov-05
(2) General Office Building	5,010,712	(4,345,123)				Jan-04	Mar-05	Jan-05
General Office Building		(1,103,913)	1,826,664					
(2) General Plant-MN	2,629,338		(145,067)			Dec-04		
General Plant-MN	4,816,494							
Granite City Sub-Tran-MN	1,564,241					Feb-04	Sep-05	Sep-05
High Bridge Gen Plt Main Plant Bldg		(363,876)				Jan-04	Jan-05	Jan-05
Inver Hills Gen Plt Main Plant		(293,077)				Jan-05	Jul-05	May-05
Lake Yankton Sub-Tran-MN	11,609,781					Jan-03	Feb-05	Feb-05
Lakefield Generating Sub-Tran-MN	1,563,638					Dec-05	Jan-06	Dec-05
(2) Licensed Vehicles-MN	1,617,810					Jul-05	Mar-06	Dec-05
Licensed Vehicles-MN	3,752,206							
Licensed Vehicles-SD	336,519							
Mankato Service Center		(128,883)						
Maple Grove Construction Warehouse		(238,400)						
(2) Maple Grove Material Complex	277,741							
Maple River Sub-Tran-ND	3,960,150					Oct-04	Mar-06	Oct-05
Minot Service Center		(108,630)						
(3) Monticello Gen Plt Main Plant	32,999,485		29,838,967			Apr-05	Sep-05	Apr-05
Monticello Gen Plt Main Plant	14,489,744	(1,116,682)	(29,838,967)					
Monticello Sub-Tran-MN	1,592,568					Dec-04	Dec-05	Aug-05
(2) Newport Office & Service Center	324,194							
(2) Newport Office & Service Center		(159,464)						
Parkers Lake Sub-Tran-MN	1,456,558					Jun-04	May-05	Apr-05
Parkers Lake Sub-Tran-MN		(128,071)						
(3) Prairie Island Gen Plt Main Plant	24,773,185		21,993,648			Oct-04	Jul-05	Nov-04
Prairie Island Gen Plt Main Plant	38,626,186	(1,176,161)	(21,993,648)					
Prairie Island Gen Plt Training Ctr		(357,064)						
Prairie Island Pit Dry Storage Casks	6,622,870					Aug-03	Apr-06	Dec-05
Red Rock Sub-Tran-MN	1,697,832					Dec-04	Sep-05	May-05
Red Wing Gen Plt Ash Fill Site		(888,518)				Mar-03	Jan-05	Jan-05
Red Wing Gen Plt Main Plant Bldg		(181,069)				Sep-04	Oct-05	Apr-05
(2) Renaissance Square	523,417	(3,731,223)				Jun-04	Nov-05	Jan-05
Renaissance Square		(795,448)						
(2) Rice St Service Center	926,354	(1,209,924)				Jun-04	Nov-05	Nov-05
Rice St Service Center		(206,999)						
Riverside Gen Main Plant		(882,973)	(232,677)					
Riverside Gen Plt Unit #7		(380,989)	149,844			Mar-04	Jan-05	Jan-05
Rogers Lake Sub-Tran-MN	1,286,860					Oct-02	Sep-05	Jan-05
Sherburne Co Gen Plt #1-#2	15,305,571	(474,404)				Aug-02	Dec-05	Aug-05
Sherburne Co Gen Plt #1-#2		0						
Sherburne Co Gen Plt #3	9,564,990	(1,126,324)				Mar-03	Nov-06	Dec-05
Sioux Falls Service Center		(228,449)						
(1) Sioux Falls-SD-Elec	5,400,443	(290,077)				Jan-02		
(2) St Cloud Office & Service Center	325,773							
TL MN 0722-69 KV Franklin-Bird Island	2,716,822	(265,404)				Feb-03	Sep-05	Jan-05
TL MN 0725-69 KV Minnesota Valley-Tracy Switching	1,814,126					Dec-04	Sep-05	Jan-05
TL MN 0764-69 KV Lake Yankton-Tracy Switching		(143,709)						
TL MN 0818-115 KV Rogers Lake-Red Rock	7,498,636					May-02	Aug-05	Jan-05
TL MN 0824-115 KV Paynesville-St. Cloud	5,405,960	(148,158)				Mar-05	Oct-05	Apr-05
TL MN 0832-115 KV Black Dog-Burnsville-W. Faribault-Wilmarth	6,478,330					Jan-03	Sep-05	Jan-05
TL MN 0873-115 KV Main Street-Fifth Street	1,526,230					Jun-05	May-08	Dec-05
TL MN 0900-230 KV Blue Lake-Granite Falls (WAPA) (Incl. Tap to Minnesota Valley)	1,942,765					Jun-04	Jan-07	Apr-05
TL MN 5401-69 KV Wakefield-Watkins-Kingston-Line 0754	1,378,953					Jun-04	Jan-06	Jun-05
TL MN 5535-115 KV Lake Yankton-Lyon County	8,783,113					Jan-03	Aug-05	Jan-05
TL MN 5539-115kv Black Dog-Blue Lake	4,910,361					May-04	Jan-07	May-05
TL ND 0839-115 KV Sheyenne-Cass County-Maple River	1,876,145					Oct-04	Nov-05	Apr-05
TL SD 5540-115 KV Split Rock-Angus Anson	1,151,877					May-04	Oct-05	Mar-05
Troy Sw Sta-Tran-MN	1,652,309					Mar-03	Oct-05	Jul-05
Watonwan Junction Sub-Tran-MN	1,808,150					Jun-05	Nov-05	Sep-05
West Faribault Sub-Tran-MN		(130,029)						
(2) White Bear Lake Service Center	370,684							
Wilmarth Gen Plt Main Plant Bldg		(264,042)				Aug-04	Apr-05	Jan-05
(2) Winona Service Center		(122,380)						
(2) Xcel Corporate Office (LSD)		(134,980)						
Total Major Projects	454,048,141	(28,741,164)	(82,839)	0				
Total Minor Projects	120,204,258	(12,315,582)	82,832	(7)				
2005 Totals	574,252,399	(41,056,746)	(7)	(7)	533,195,638			
Total Electric and Common Plant					9,465,840,056			

(1)= Sioux Falls division
 (2)= Common
 (3)= Nuclear Fuel

ELECTRIC PLANT ACCOUNTS
101 IN SERVICE AND 106 COMPLETED NOT CLASSIFIED

ASSET LOCATIONS	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	December 2004 BALANCE	MAJOR ADDITIONS AND RETIREMENTS		
						Construction Period		In Service Date
						Beginning	Ending	
Balance January 1, 2004					8,585,472,392.33			
(2) 400 1ST Ave No 2nd Flr Mpls	2,502,743					Jul-02	Jan-05	Apr-04
Allen S King Gen Plt Main Plant	5,099,418	(143,216)	(127,385)			Sep-02	Jan-03	Jan-03
Angus Anson Peaking Plant			2,789,437			Oct-03	Jan-05	Jan-04
Benton County Sub-Tran-MN	4,111,182					Oct-03	May-05	May-04
Black Dog Gen Plt Main Plant Bldg	13,501,358					Jul-03	Jan-05	Jun-04
Buffalo Ridge Sub-Tran-MN			(8,942,262)					
Carver County Sub-Tran-MN	2,664,586					Jun-04	Dec-04	Dec-04
(2) Centre Pointe Office Building	6,222,741	(403,246)				Jun-04	Dec-04	Dec-04
Chanarambie Sub-Tran-MN			(110,171)			Apr-02	Jan-05	Jan-03
(2) Chestnut Service Center	927,904		(313,734)			Jan-03	Jan-04	Jan-04
Chestnut Service Center	427,510	(2,956,600)	313,734					
Chisago County Sub-Tran-MN		(115,476)						
Chisago County Sub-Tran-MN			101,523					
(2) Computer Software-MN	22,265,780					Nov-01	Sep-04	Jan-04
Computer Software-MN	8,001,178		8,417,618					
Edina		(7,580,921)						
Edina Service Center		(126,495)						
Empire Sub-Tran-MN	2,395,597							
(2) Fargo Service Center		(289,312)						
Faribault Office & Service Center		(104,362)						
Forbes Sub-Tran-MN		(117,926)				Jan-03	Mar-04	Mar-04
Fort Ridgely Sub-Tran-MN	2,166,841					Oct-04	Dec-04	Dec-04
(2) General Office Building		(36,856,877)				Oct-00	Jan-06	Jan-04
General Office Building		(405,129)						
(2) General Office Building Mpls-RM	1,217,149					Sep-01	Jan-05	Apr-04
(2) General Plant-MN	9,684,068					Jan-01	Feb-04	Dec-03
(2) General Plant-MN			(9,689,991)					
General Plant-MN	6,483,487		583,263					
High Bridge Gen Plt Unit 4			(105,808)					
High Bridge Gen Plt Main Plant Bldg		(1,060,656)				Sep-03	Jan-04	Jan-04
Inver Hills Gen Plt Main Plant		(148,293)				Nov-03	Dec-04	May-04
(2) Licensed Vehicles-MN	3,714,488	(131,586)				Sep-02	Dec-04	Dec-04
Licensed Vehicles-MN	3,062,783	(4,723,980)						
Licensed Vehicles-ND		(481,599)						
Lyon County Sub-Tran-MN	7,061,079					Jan-03	Sep-05	May-04
Mankato Service Center		(137,067)						
(2) Maple Grove Construction Warehouse	396,773					Apr-03	Dec-04	Dec-04
Maple Grove Construction Warehouse		(175,750)						
Maple Grove Material Complex		(653,632)						
Minnesota Valley Sub-Tran-MN	2,490,395					Feb-03	Apr-04	Mar-04
Minot Service Center		(226,480)						
Monticello Gen Plt Main Plant	7,304,186	(1,483,582)				Aug-03	Jan-05	Dec-04
(2) Newport Office & Service Center	374,003	(649,670)				Jul-02	Dec-02	Dec-02
Newport Office & Service Center		(158,677)						
Pathfinder Gen Plt Main Plant Bldg		(7,267,789)	(2,789,437)					
(3) Prairie Island Gen Plt Main Plant	25,125,918		24,857,081			Oct-00	Nov-05	Nov-04
Prairie Island Gen Plt Main Plant	122,801,890	(12,659,393)	(24,878,261)					
Prairie Island Gen Plt Training Ctr	381,506	(147,537)				Oct-03	Nov-04	Sep-04
Red Rock Sub-Tran-MN	1,714,338	(112,193)				Nov-98	Jan-08	Jan-04
Red Wing Gen Plt Main Plant Bldg		(209,111)						
(2) Renaissance Square		(1,275,670)						
Renaissance Square		(427,020)						
(2) Rice St Pole Yard Storage	901,260					Jan-02	Jan-04	Jan-04
(2) Rice St Service Center	479,090	(3,390,099)						
Rice St Service Center		(111,400)						
Riverside Construction Warehouse		(390,601)						
Riverside Gen Main Plant		(151,603)	(222,187)			Oct-03	Mar-04	Mar-04
Riverside Gen Plt Unit #7		(192,016)				Mar-03	Jan-05	Jan-04
Rogers Lake Sub-Tran-MN						Nov-98	Jan-08	Jan-04
Sherburne Co Gen Plt #1-#2	1,083,508	(715,105)	1,333,406			Dec-03	Nov-04	Apr-04
Sherburne Co Gen Plt #3	4,115,685	(945,416)				Mar-04	Oct-04	Oct-04
Shorewood Service Center		(171,198)						
Sioux Falls Service Center		(207,322)						
(1) Sioux Falls-SD-Elec	5,147,473	(168,308)				Jan-02		
(2) St Cloud Office & Service Center	1,473,255	(125,076)				Jan-03	Oct-04	Oct-04
St Cloud Office & Service Center		(318,358)						
TL MN 0517-34.5 KV Buffalo Ridge-Charlie (Bri322)			1,438,578					
TL MN 0518-34.5 KV Buffalo Ridge-Bravo (Bri323)			1,494,703					
TL MN 0519-34.5 KV Buffalo Ridge-Alpha-Zulu (Bri321)			1,776,590					
TL MN 0520-34.5 KV Buffalo Ridge-Delta-Echo (Bri311)			1,757,978					
TL MN 0521-34.5 KV Buffalo Ridge-Foxtrot (Bri312)			1,721,337					
TL MN 0522-34.5 KV Chanarambie-Gulf-Foxtrot (CHB311)			753,077					
TL MN 0900-230 KV Blue Lake-Granite Falls (WAPA)								
(Incl.Tap to Minnesota Valley)	1,218,041					Nov-02	Aug-04	Aug-04
TL MN 0917-230 KV Chisago County-St Croix River	2,758,364					Aug-97	Jul-05	Jan-04
TL MN 0919-230 KV Paynesville	8,890,345					May-02	Jan-06	Mar-04
TL MN 5534-115 KV Chanarambie-Lake Yankton	3,670,018					Jan-03	Jul-05	Mar-04
(2) White Bear Lake Service Center	487,045							
White Bear Lake Service Center		(232,410)						
Wilmarth Gen Plt Main Plant Bldg		(828,969)						
Total Major Projects	292,322,986	(89,177,127)	159,087	-				
Total Minor Projects	154,664,883	(11,118,411)	320,608	-				
2004 Totals	446,987,868	(100,295,538)	479,695	-	347,172,026			
Total Electric and Common Plant					8,932,644,418			

(1)= Sioux Falls division
 (2)= Common
 (3)= Nuclear Fuel

Northern States Power Company, a Minnesota corporation

Description of Allowance for Funds Used during Construction (AFUDC) Statement of Methods, Procedures and Calculations, and Construction Overhead Procedure

The Company currently uses three overhead mechanisms for assigning costs to construction projects. The most common overhead is the Allowance for Funds Used during Construction (AFUDC). The other two are for charging Engineering & Supervision (E&S) and Administrative & General (A&G) costs. Property taxes that accrue and are properly chargeable to construction are direct assigned to the work order and an overhead is no longer used. Each of the three overheads is discussed below.

Allowance for Funds Used during Construction (AFUDC)

AFUDC allows the capitalization of the cost of borrowed funds and a reasonable rate on other funds to be charged to projects that are capital in nature until the project is placed in-service. This overhead is excluded from any project that is diminimus or is comprised of an asset that was purchased (i.e. can be placed in-service immediately). Non-diminimus construction is when the total charges exceed the minimum dollar amount of \$25,000. The following excerpt from the Uniform System of Accounts for Electric Utilities defines the method employed at NSPM.

Federal Energy Regulatory Commission Pt. 101

(17) *Allowance for funds used during construction* (Major and Non-major Utilities) includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed, without prior approval of the Commission, allowances computed in accordance with the formula prescribed in paragraph (a) of this subparagraph. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects, which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

$Ai = s*(S/W) + d*(D/D + P + C)*(1 - S/W)$ = Gross allowance for borrowed funds used during construction rate

$Ae = [1 - S/W]*[p*(P/D + P + C) + c*(C/D + P + C)]$ = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress, less asset retirement costs related to plant under construction

(b) The rates shall be determined annually. The balances for long-term debt, preferred stock, and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in §35.13 of the Commission's Regulations under the Federal Power Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdictions. If such cost rate is not available, the average rate actually earned during the preceding three years shall be used. The short-term debt balances, related cost, and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

The AFUDC rate, a simple rate, is calculated using the above formula (effective with the issuance of Federal Power Commission Order No. 561 on February 2, 1977), and it uses the various components of capital, including the cost of short and long-term debt (including restricted-use debt, as required by Accounting Release No. 13, effective May 1, 1983), and preferred and common stock. The rate is applied against the current month's AFUDC base (prior month's life-to-date construction charges plus one-half of the current month's charges, less one-half of the current month's classifications, and the prior month's AFUDC) for eligible jobs to determine the amount of the monthly AFUDC. The FERC allows for semi-annual compounding and this is maintained through the determination of an effective monthly rate using monthly compounding that effectuates the semi-annual compounding effect of the simple rate.

Accounts "419.1 – Allowance for Other (Equity) Funds Used during Construction" and "432 – Allowance for Borrowed Funds Used during Construction" are credited, in accordance with the ratio derived in the AFUDC formula, with the concurrent debit to the construction account 107, Construction Work in Progress by work order. The rate is calculated as amounts in CWIP change, the financing arrangements warrant an updated rate, and adjustments are made to reallocate total AFUDC between the debt and equity components. AFUDC is directly calculated and charged to each work order; no clearing account is used.

AFUDC as defined by the FERC includes the net cost (during the period of construction) of borrowed funds used for construction purposes and a reasonable rate on other funds when so used. The Company currently uses an AFUDC accrual rate of 8.617% compounded semi-annually. The following is a list of capitalization rates for the five years ending with the test year.

Period	Rate
<u>2008 Test Period:</u>	
Jan 2008 – Dec 2008	8.617%
Jan 2007 – Dec 2007	8.425%
Jan 2006 – Dec 2006	8.824%
Jan 2005 – Dec 2005	8.974%
Jan 2004 –Dec 2004	9.213%

The rate provided is the rate in effect as of December 31 of each year.

Engineering & Supervision (E&S)

Engineering and Supervision costs are capitalized as construction overheads. Where it is not practicable to direct charge the pay and expenses of the engineers, surveyors, draftsmen, inspectors, first line management, and their assistants to construction, the Company uses an overhead to achieve this task. These costs are gathered in a general overhead pool and first split between capital, operating, and maintenance based on the direct charges for each of these categories. The capital construction amount then is allocated to each work order appropriately based on current month charges. The E&S charges are gathered separately by functional class (production, transmission, and distribution) to further define the allocation.

Period Total	Distribution			Transmission		
	Avg. Rate	Amount Capitalized (Generated)	Amount Allocated (Cleared)	Avg. Rate	Amount Capitalized (Generated)	Amount Allocated (Cleared)
<u>2008 Test Period:</u>						
Jan 2008 – Dec 2008	21.10%	\$21,153,351.18	\$21,125,037.09	5.11%	\$5,518,402.93	\$5,595,079.11
Jan 2007 – Dec 2007	26.04%	\$20,586,085.40	\$20,681,273.99	2.05%	\$4,840,160.99	\$4,441,217.84
Jan 2006 – Dec 2006	21.23%	\$21,362,238.23	\$20,624,679.87	3.30%	\$4,297,762.82	\$4,582,051.99
Jan 2005 – Dec 2005	21.79%	\$21,049,263.64	\$21,277,895.89	4.72%	\$4,428,385.58	\$4,435,352.41
Jan 2004 – Dec 2004	27.06%	\$20,857,553.91	\$22,693,913.35	3.52%	\$4,164,253.44	\$2,010,549.00

Period Total	Production		
	Avg. Rate	Amount Capitalized (Generated)	Amount Allocated (Cleared)
<u>2008 Test Period:</u>			
Jan 2008 – Dec 2008	.17%	\$573,657.25	\$606,302.73
Jan 2007 – Dec 2007	.14%	\$625,883.50	\$525,362.29
Jan 2006 – Dec 2006	.42%	\$879,789.34	\$1,011,369.89
Jan 2005 – Dec 2005	.01%	\$180,785.77	\$12,671.07
Jan 2004 – Dec 2004	.17%	\$120,481.82	\$165,258.99

Administrative & General (A&G)

Administrative and General costs are capitalized as construction overheads. The overhead relates to all the personnel in the administrative office that work on construction to assure its continued operation, but are not direct to any one project. A prime example is the payroll analyst to assure the construction labor receives its payroll checks. It is inefficient for these employees to direct charge all the work orders and thus an overhead is used.

Annually, the Company performs an A&G study that reviews the time employees in certain administrative departments spend on capital work. The percent of payroll for these employees is charged to an overhead pool, one-twelfth each month. The overhead pool is allocated to each work order based on current month charges.

Period	Avg. Rate	Amount Capitalized (Generated)	Amount Allocated (Cleared)
<u>2008 Test Period:</u>			
Jan 2008 – Dec 2008	.11%	\$913,124.27	\$969,141.27
Jan 2007 – Dec 2007	.09%	\$942,037.19	\$905,587.45
Jan 2006 – Dec 2006	.10%	\$828,184.03	\$793,147.94
Jan 2005 – Dec 2005	.12%	\$779,576.87	\$737,680.66
Jan 2004 – Dec 2004	.16%	\$834,187.60	\$779,219.98

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Changes in Intangible Plant
 Five Years Ending December 31, 2008

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YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING BALANCE
2004						
302-Intg Franchises & Consents	-	-	-	-	-	-
303.4-Intg Misc Computer Software	6,864,569	9,403,662	-	38,925	(1,333,407)	14,973,749
Total 2004	6,864,569	9,403,662	-	38,925	(1,333,407)	14,973,749
2005						
302-Intg Franchises & Consents	-	-	-	-	-	-
303.4-Intg Miss Computer Software	14,973,749	7,601,566	-	-	534,419	23,109,734
Total 2005	14,973,749	7,601,566	-	-	534,419	23,109,734
2006						
302-Intg Franchises & Consents	-	-	-	-	-	-
303.4-Intg Miss Computer Software	23,109,734	1,478,915	-	-	(1,197,380)	23,391,269
Total 2006	23,109,734	1,478,915	-	-	(1,197,380)	23,391,269
2007						
302-Intg Franchises & Consents	-	22,937,508	-	-	12,168,375	35,105,883
303.4-Intg Miss Computer Software	23,391,269	2,668,554	-	-	0	26,059,823
Total 2007	23,391,269	25,606,062	-	-	12,168,375	61,165,706
2008						
302-Intg Franchises & Consents	35,105,883	9,637	-	-	-	35,115,520
303.4-Intg Miss Computer Software	26,059,823	4,040,858	(609,591)	-	-	29,491,090
Total 2008	61,165,706	4,050,495	(609,591)	-	-	64,606,610

Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Plant In Service Not Used and Useful
Year Ended December 31, 2008

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NOT APPLICABLE

Continuing Property Records and Retirement Pricing

NSPM uses an automated continuing property record system. Within the system the property unit catalog identifies retirement units that meet the corporation's capitalization policy. The property units define the level of detail that is recorded in the property record system using defined addition rules (e.g. specific, mass, or amortized).

Retirement of assets is reported through the work order system by retirement unit. The aging and pricing of asset retirements from the continuing property records is performed using one of the three following methods:

- 1) When an asset that can be specifically identified is retired, the individual asset is retired from its specific location, reducing the actual vintage by the original cost of the asset retired. If the actual vintage is unknown, the FIFO method is used and the retirement is made from the oldest surviving vintage.
- 2) Retirements of mass property are booked using a retirement curve method. A quantity is identified for a retirement unit and location. The vintage is determined using a mortality curve; then the retirement price is determined at an average price per vintage.
- 3) For AR-15 or amortized property, the general plant accounts, no retirements are identified. The system automatically retires the assets at the end of their lives.

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Nuclear Fuel	Nuclear Fuel	Nuclear Fuel Spent
Nuclear Fuel	Nuclear Fuel	Nuclear Fuel Assemblies in Reactor
Nuclear Fuel	Nuclear Fuel	Nuclear Fuel Materials & Assembles
Electric General	Pump	Pump
Electric General	Road	Road
Electric General	Well	Well
Electric General	Building	Bldg Other
Electric General	Building	Bldg Service Center
Electric General	Software	Software
Electric General	Fence Protective	Fence Protective
Electric General	General Property	General
Electric General	General Property	Testers
Electric General	General Property	Analyzer
Electric General	General Property	Detector
Electric General	General Property	Printers
Electric General	General Property	Tools, Air
Electric General	General Property	Tools, Hand
Electric General	General Property	Chromatograph
Electric General	General Property	Display Equip
Electric General	General Property	Network Equip
Electric General	General Property	Computer Equip
Electric General	General Property	Air Conditioner
Electric General	General Property	Battery Storage
Electric General	General Property	Cabinet Storage
Electric General	General Property	Tools Shop Type
Electric General	General Property	Tools, Electric
Electric General	General Property	Cameras & Equip
Electric General	General Property	Tools, Hydraulic
Electric General	General Property	Lab Testing Equip
Electric General	General Property	Miscellaneous Tools
Electric General	General Property	Video & Audio Equip
Electric General	General Property	Tools, Gas or Diesel
Electric General	General Property	Tools Electric Hot Line
Electric General	General Property	Hoists, Lifters and Jacks
Electric General	General Property	Yard Equip (Mowers, Etc.)
Electric General	General Property	Transportation Class 7 Cranes
Electric General	General Property	Equip, Other, (Ladders, Stools)
Electric General	General Property	Transportation Class 6 Trailers
Electric General	General Property	Tools & Garage Equip Non Utility
Electric General	General Property	Communications Equip Type Unknown
Electric General	General Property	Transportation Class 1 Automobiles
Electric General	General Property	Transportation Class 2 Pickups Etc
Electric General	General Property	Transportation Class 9 Spare Equip
Electric General	General Property	Computers, Personal (Desk or Lap Top)
Electric General	General Property	Furniture, Other (Not Listed Above)
Electric General	General Property	Transportation Class 4 Large Trucks
Electric General	Misc Equip-20 yr	Misc Equip-20 yr
Electric General	Yard Improvements	Yard Improvements
Electric General	Network Equip-4 yr	Network Equip-4 yr

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric General	Network Equip-5 yr	Network Equip-5 yr
Electric General	Site Security Sys	Site Security Sys
Electric General	Stores Equip-20 yr	Stores Equip-20 yr
Electric General	Communications Equip	Communications Equip Radio
Electric General	Warning Sys, Off-Site	Warning Sys, Off-Site
Electric General	Laboratory Equip-10 yr	Laboratory Equip-10 yr
Electric General	Laboratory Equip-20 yr	Laboratory Equip-20 yr
Electric General	Trailers-Licensed-10 yr	Trailers-Licensed-10 yr
Electric General	Communication Equip-9 yr	Communication Equip-9 yr
Electric General	Heavy Trucks-Gp 4-8-12 yr	Heavy Trucks-Gp 4-8-12 yr
Electric General	Light Trucks-Gp 2-3-10 yr	Light Trucks-Gp 2-3-10 yr
Electric General	Power Operated Equip-10 yr	Power Operated Equip-10 yr
Electric General	Tools & Garage Equip-15 yr	Tools & Garage Equip-15 yr
Electric General	AR15 Property-Life 5 Years	AR15 Property-Life 5 Years
Electric General	AR15 Property-Life 10 Years	AR15 Property-Life 10 Years
Electric General	AR15 Property-Life 25 Years	AR15 Property-Life 25 Years
Electric General	Future Use Fort Saint Vrain	Fire Protection System
Electric General	Communication Equip-EMS-9 yr	Communication Equip-EMS-9 yr
Electric General	Communication Equip-2 way-9 yr	Communication Equip-2 way-9 yr
Electric General	Land and ROW (Non-Depreciable)	Right of Way (Non-Depreciable)
Electric General	Land and ROW (Non-Depreciable)	Land Owned In Fee (Non Depreciable)
Electric General	Office Furniture & Equip-18 yr	Office Furniture & Equip-18 yr
Electric General	Elec Equip & Devices (Retire Curve)	Switch Radio Activated Serv Interp
Electric Production	Dam	Dam
Electric Production	Pond	Pond
Electric Production	Pump	Pump
Electric Production	Road	Road
Electric Production	Tank	Tank
Electric Production	Well	Well
Electric Production	Well	Well Water
Electric Production	Stack	Stack
Electric Production	Stack	Stack-Muffler/Silencer
Electric Production	Valve	Valve
Electric Production	Valve	Valve
Electric Production	Boiler	Boiler
Electric Production	Boiler	Boiler-Ctrl
Electric Production	Boiler	NOX Ctrl Equip
Electric Production	Boiler	Soot Blowing Sys
Electric Production	Boiler	NOX Ctrl Equip-Ctrl
Electric Production	Boiler	Oil Firing Sys-Ctrl
Electric Production	Boiler	Oil Firing Sys-Tank
Electric Production	Boiler	Soot Blowing Sys-Ctrl
Electric Production	Boiler	NOX Ctrl Equip-Sta Pipe
Electric Production	Boiler	Oil Firing Sys-Sta Pipe
Electric Production	Bridge	Bridge
Electric Production	Exciter	Exciter
Electric Production	Exciter	Exciter-Ctrl
Electric Production	License	Licenses
Electric Production	Turbine	Turbine

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Production	Turbine	Steam Turbine
Electric Production	Turbine	Turbine Crane
Electric Production	Turbine	Turbine Lube Oil Sys
Electric Production	Turbine	Turbine Air Intake Sys
Electric Production	Turbine	Turbine Gland Seal Sys
Electric Production	Turbine	Turbine Lube Oil Sys-Ctrl
Electric Production	Turbine	Turbine Lube Oil Sys-Tank
Electric Production	Turbine	Moistr Separator Reheat Sys
Electric Production	Turbine	Turbine Air Intake Sys-Ctrl
Electric Production	Turbine	Turbine Lube Oil Sys-Sta Pipe
Electric Production	Turbine	Turbine Gland Seal Sys-Sta Pipe
Electric Production	Turbine	Moistr Separator Reheat Sys-Sta Pip
Electric Production	Turbine	Pre-warm-Stm Trb Bypass Sys-Sta Pip
Electric Production	Air Sys	Sta Air Sys
Electric Production	Air Sys	Instrument Air Sys
Electric Production	Air Sys	Instrument Air Sys-Gas
Electric Production	Air Sys	Instrument Air Sys-Sta Pipe
Electric Production	Building	Bldg Other
Electric Production	Building	Bldg Garage
Electric Production	Building	Bldg Office
Electric Production	Building	Bldg Warehouse
Electric Production	Building	Bldg Cooling Plant
Electric Production	Building	Bldg Generating Sta
Electric Production	Building	Potable Water Sys-Tank
Electric Production	Controls	Ctrls Sta
Electric Production	Controls	Sta Ctrls
Electric Production	Controls	Motor Ctrl Center
Electric Production	Controls	Ctrls-Computer Sys-Plant Process
Electric Production	Software	Software
Electric Production	Spillway	Spillway
Electric Production	Condenser	Condenser
Electric Production	Condenser	Condenser-Ctrl
Electric Production	Condenser	Condenser-Motor
Electric Production	Condenser	Condenser-Sta Pipe
Electric Production	Exchanger	Heat Exchanger
Electric Production	Generator	Gen-Ctrl
Electric Production	Generator	Generator
Electric Production	Generator	Gen Seal Oil Sys
Electric Production	Generator	Gen Seal Oil Sys-Tank
Electric Production	Generator	Gen Liquid Cooling Sys
Electric Production	Generator	Gen Cooling and Purge Sys
Electric Production	Generator	Gen Seal Oil Sys-Sta Pipe
Electric Production	Generator	Gen Cooling and Purge Sys-Sta Pipe
Electric Production	Reservoir	Reservoir
Electric Production	Locomotive	Locomotive
Electric Production	Gas Turbine	Gas Turbine
Electric Production	Gas Turbine	Gas Turbine-Ctrl
Electric Production	Gas Turbine	Gas Turbine Atomizing Air Sys
Electric Production	Gas Turbine	Gas Turbine Lube Oil Sys-Sta Pipe

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Production	Railway Sys	Railway Sys
Electric Production	Feed Gas Sys	Feed Gas Sys
Electric Production	Nuclear Fuel	Nuclear Fuel Spent
Electric Production	Nuclear Fuel	Nuclear Fuel Assemblies in Reactor
Electric Production	Nuclear Fuel	Nuclear Fuel Materials & Assembles
Electric Production	Power Supply	Inverter
Electric Production	Power Supply	Power Supply
Electric Production	Power Supply	Battery Storage Sta
Electric Production	Power Supply	Charger Battery Sta
Electric Production	Power Supply	Power Supply Uninterruptible
Electric Production	Seal Air Sys	Seal Air Sys-Sta Pipe
Electric Production	Transf-Other	Transf Start-up
Electric Production	Transf-Other	Transf Special Ctrl
Electric Production	Transf-Other	Transf Special Insulating
Electric Production	Transf-Other	Transf Special Volt KV Unknown
Electric Production	Feedwater Sys	Feedwater Sys
Electric Production	Feedwater Sys	Feedwater Sys-Ctrl
Electric Production	Feedwater Sys	Feedwater Sys-Motor
Electric Production	Feedwater Sys	Feedwater Sys-Sta Pipe
Electric Production	Odorizing Sys	Odorizing Sys
Electric Production	Wet Layup Sys	Wet Layup Sys
Electric Production	Air Heater Sys	Air Heater Sys
Electric Production	Air Heater Sys	Air Heater Sys Tank
Electric Production	Air Heater Sys	Air Heater Sys-Sta Pipe
Electric Production	Bottom Ash Sys	Bottom Ash Sys
Electric Production	Bottom Ash Sys	Bottom Ash Sys-Tank
Electric Production	Bottom Ash Sys	Bottom Ash Sys-Sta Pipe
Electric Production	Condensate Sys	Condensate Sys
Electric Production	Condensate Sys	Condensate Sys-Ctrl
Electric Production	Condensate Sys	Condensate Sys-Tank
Electric Production	Condensate Sys	Condensate Sys-Motor
Electric Production	Condensate Sys	Condensate Sys-Sta Pipe
Electric Production	Main Steam Sys	Main Steam Sys
Electric Production	Monitoring Sys	Sampling Sys
Electric Production	Monitoring Sys	Weather Package
Electric Production	Monitoring Sys	Fire Detection Sys
Electric Production	Monitoring Sys	Monitoring Sys - Sta
Electric Production	Monitoring Sys	Monitoring Sys - Weather
Electric Production	Monitoring Sys	Monitoring Sys - Radiation
Electric Production	Monitoring Sys	Post Accident Sampling Sys
Electric Production	Monitoring Sys	Seismic Instrumentation Sys
Electric Production	Monitoring Sys	Monitoring Sys - Loose Parts
Electric Production	Monitoring Sys	Monitoring Sys - Environmental
Electric Production	Monitoring Sys	Monitoring Sys-Continuous Emission
Electric Production	Oil Supply Sys	Oil Supply Sys-Tank
Electric Production	Oil Supply Sys	Oil Supply Sys-Sta Pipe
Electric Production	Station Piping	Sta Pipe
Electric Production	Station Piping	Sta Pipe Usage Unknown
Electric Production	Station Piping	Sta Pipe Gas Mea and Regulatr

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Production	Station Wiring	Sta Wiring
Electric Production	Coal Feeder Sys	Coal Feeder Sys
Electric Production	Oil Storage Sys	Oil Storage Sys
Electric Production	Oil Storage Sys	Oil Storage Sys-Tank
Electric Production	Pressurizer Sys	Pressurizer Sys
Electric Production	Pressurizer Sys	Pressurizer Sys-Sta Pipe
Electric Production	Primary Air Sys	Primary Air Sys
Electric Production	Primary Air Sys	Primary Air Sys-Motor
Electric Production	Auxiliary Boiler	Aux Boiler
Electric Production	Dust Control Sys	Dust Ctrl Sys
Electric Production	Dust Control Sys	Dust Ctrl Sys-Ctrl
Electric Production	Dust Control Sys	Dust Ctrl Sys-Sta Pipe
Electric Production	Equip Foundation	Equip Foundation
Electric Production	Fence Protective	Fence Protective
Electric Production	General Property	General
Electric Production	General Property	Analyzer
Electric Production	General Property	Detector
Electric Production	General Property	Tools, Hand
Electric Production	General Property	Ctrl-General
Electric Production	General Property	Stores Equip
Electric Production	General Property	Chromatograph
Electric Production	General Property	Rack Material
Electric Production	General Property	Computer Equip
Electric Production	General Property	Scale Platform
Electric Production	General Property	Air Conditioner
Electric Production	General Property	Battery Storage
Electric Production	General Property	Charger Battery
Electric Production	General Property	Tools Shop Type
Electric Production	General Property	Cameras & Equip
Electric Production	General Property	Equip Mechanical
Electric Production	General Property	Tools, Hydraulic
Electric Production	General Property	Bldg Maint Equip
Electric Production	General Property	Lab Testing Equip
Electric Production	General Property	Spectrophotometer
Electric Production	General Property	Kitchen Appliances
Electric Production	General Property	Lab Equip, Chemical
Electric Production	General Property	Miscellaneous Tools
Electric Production	General Property	Shelves And Lockers
Electric Production	General Property	Video & Audio Equip
Electric Production	General Property	Material Handling Equip
Electric Production	General Property	Equip Construction Usage
Electric Production	General Property	Computer Equip, Mainframe
Electric Production	General Property	Ctrl-Tools, Shop & Garage
Electric Production	General Property	Hoists, Lifters and Jacks
Electric Production	General Property	Yard Equip (Mowers, Etc.)
Electric Production	General Property	Meters and Gauges (All Types)
Electric Production	General Property	Equip, Other,(Ladders, Stools)
Electric Production	General Property	Communications Equip Type Unknown
Electric Production	General Property	Computers,Personal(Desk or Lap Top)

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Production	General Property	File & Storage Cabinets (All Types)
Electric Production	Heat Tracing Sys	Heat Tracing Sys
Electric Production	Reheat Steam Sys	Reheat Steam Sys-Ctrl
Electric Production	Reheat Steam Sys	Reheat Steam Sys-Sta Pipe
Electric Production	Steam Generators	Steam Gens
Electric Production	Water Supply Sys	Well Water-Ctrl
Electric Production	Water Supply Sys	Well Water-Well
Electric Production	Water Supply Sys	Water Supply Sys
Electric Production	Water Supply Sys	Potable Water Sys
Electric Production	Water Supply Sys	Service Water Sys
Electric Production	Water Supply Sys	Water Sampling Sys
Electric Production	Water Supply Sys	Water Treatment Sys
Electric Production	Water Supply Sys	Water Management Sys
Electric Production	Water Supply Sys	Water Supply Sys-Ctrl
Electric Production	Water Supply Sys	Water Supply Sys-Tank
Electric Production	Water Supply Sys	Water Supply Sys-Well
Electric Production	Water Supply Sys	Potable Water Sys-Ctrl
Electric Production	Water Supply Sys	Potable Water Sys-Tank
Electric Production	Water Supply Sys	Potable Water Sys-Well
Electric Production	Water Supply Sys	Service Water Sys-Ctrl
Electric Production	Water Supply Sys	Potable Water Sys-Motor
Electric Production	Water Supply Sys	Water Sampling Sys-Ctrl
Electric Production	Water Supply Sys	Water Treatment Sys-Ctrl
Electric Production	Water Supply Sys	Water Supply Sys-Sta Pipe
Electric Production	Water Supply Sys	Potable Water Sys-Sta Pipe
Electric Production	Water Supply Sys	Water Management Sys-Spillway
Electric Production	Boiloff Vapor Sys	Boiloff Vapor Sys
Electric Production	Chemical Feed Sys	Chemical Feed Sys
Electric Production	Chemical Feed Sys	Chemical Feed Sys-Tank
Electric Production	Chemical Feed Sys	Chemical Feed Sys-Sta Pipe
Electric Production	Coal Handling Sys	Coal Handling Sys
Electric Production	Coal Handling Sys	Coal Handling Sys-Hopper
Electric Production	Coal Handling Sys	Coal Handling Sys-Conveyor
Electric Production	Coal Handling Sys	Coal Handling Sys-Sta Pipe
Electric Production	Coal Handling Sys	Coal Handling Sys-Conveyor-Motor
Electric Production	Cooling Tower Sys	Cooling Tower Sys
Electric Production	Cooling Tower Sys	Cooling Tower Sys-Ctrl
Electric Production	Cooling Tower Sys	Cooling Tower Sys-Tank
Electric Production	Cooling Tower Sys	Cooling Tower Sys-Motor
Electric Production	Cooling Tower Sys	Cooling Tower Sys-Sta Pipe
Electric Production	Cooling Water Sys	Cooling Water Sys
Electric Production	Cooling Water Sys	Cooling Water Sys-Ctrl
Electric Production	Cooling Water Sys	Cooling Water Sys-Tank
Electric Production	Cooling Water Sys	Cooling Water Sys-Motor
Electric Production	Cooling Water Sys	Cooling Water Sys-Sta Pipe
Electric Production	Fuel Transfer Sys	Fuel Transfer Sys
Electric Production	Fuel Transfer Sys	Stacker-Reclaimer Sys
Electric Production	Fuel Transfer Sys	Fuel Transfer Sys-Ctrl
Electric Production	Fuel Transfer Sys	Fuel Transfer Sys-Tank

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Production	Fuel Transfer Sys	Fuel Transfer Sys-Sta Pipe
Electric Production	Fuel Transfer Sys	Stacker-Reclaimer Sys-Ctrl
Electric Production	Photovoltaic Unit	Photovoltaic Unit
Electric Production	Yard Improvements	Yard Improvements
Electric Production	Yard Improvements	Yard Improvements-Truck
Electric Production	Absorber Tower Sys	Absorber Tower Sys
Electric Production	Absorber Tower Sys	Absorber Tower Sys-Ctrl
Electric Production	Absorber Tower Sys	Absorber Tower Sys-Tank
Electric Production	Absorber Tower Sys	Absorber Tower Sys-Motor
Electric Production	Absorber Tower Sys	Absorber Tower Sys-Sta Pipe
Electric Production	Compressed Gas Sys	Compressed Gas Sys
Electric Production	Compressed Gas Sys	Compressed Gas Sys-Tank
Electric Production	Compressed Gas Sys	Compressed Gas Sys-Sta Pipe
Electric Production	Site Security Sys	Site Security Sys
Electric Production	Turbine-Waterwheel	Turbine-Waterwheel
Electric Production	Boiler Blowdown Sys	Boiler Blowdown Sys
Electric Production	Boiler Blowdown Sys	Boiler Blowdown Sys-Tank
Electric Production	Boiler Blowdown Sys	Boiler Blowdown Sys-Sta Pipe
Electric Production	Crane and Hoist Sys	Crane and Hoist Sys
Electric Production	Dust Collection Sys	Dust Collection Sys
Electric Production	Dust Collection Sys	Dust Collection Sys-Ctrl
Electric Production	Fire Protection Sys	Fire Protection Sys
Electric Production	Fire Protection Sys	Fire Protection Sys-Ctrl
Electric Production	Hydrogen Supply Sys	Hydrogen Supply Sys
Electric Production	Reactor Control Sys	Reactor Ctrl Sys
Electric Production	Reactor Coolant Sys	Reactor Coolant Sys
Electric Production	Reactor Coolant Sys	Reactor Coolant Sys-Ctrl
Electric Production	Reactor Coolant Sys	Reactor Coolant Sys-Motor
Electric Production	Reactor Coolant Sys	Reactor Coolant Sys-Sta Pipe
Electric Production	Vacuum Cleaning Sys	Vacuum Cleaning Sys
Electric Production	Water Treatment Sys	Water Treatment Sys
Electric Production	Water Treatment Sys	Water Treatment Sys-Ctrl
Electric Production	Water Treatment Sys	Water Treatment Sys-Tank
Electric Production	Water Treatment Sys	Water Treatment Sys-Sta Pipe
Electric Production	Communications Equip	Communications Equip Telephone
Electric Production	Diesel Generator Sys	Diesel Gen Sys
Electric Production	Diesel Generator Sys	Diesel Gen Sys-Ctrl
Electric Production	Diesel Generator Sys	Diesel Gen Sys-Tank
Electric Production	Diesel Generator Sys	Diesel Gen Sys-Motor
Electric Production	Diesel Generator Sys	Diesel Gen Sys-Sta Pipe
Electric Production	Extraction Steam Sys	Extraction Steam Sys
Electric Production	Extraction Steam Sys	Extraction Steam Sys-Ctrl
Electric Production	Fly Ash Disposal Sys	Fly Ash Disposal Sys
Electric Production	Fly Ash Disposal Sys	Fly Ash Disposal Sys-Ctrl
Electric Production	Fly Ash Disposal Sys	Fly Ash Disposal Sys-Tank
Electric Production	Fly Ash Disposal Sys	Fly Ash Disposal Sys-Motor
Electric Production	Forced Draft Fan Sys	Forced Draft Fan Sys
Electric Production	Forced Draft Fan Sys	Forced Draft Fan Sys-Ctrl
Electric Production	Forced Draft Fan Sys	Forced Draft Fan Sys-Motor

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Production	Forced Draft Fan Sys	Forced Draft Fan Sys-Sta Pipe
Electric Production	Fuel Treatment Equip	Fuel Treatment Equip
Electric Production	Primary Sampling Sys	Primary Sampling Sys
Electric Production	Primary Sampling Sys	Primary Sampling Sys-Sta Pipe
Electric Production	Structure-Substation	Str Substation Equip and Bus 115KV
Electric Production	Welding Sys, Central	Welding Sys, Central
Electric Production	Boric Acid Supply Sys	Boric Acid Supply Sys
Electric Production	Boric Acid Supply Sys	Boric Acid Supply Sys-Sta Pipe
Electric Production	Circulating Water Sys	Circulating Water Sys
Electric Production	Circulating Water Sys	Circulating Water Sys-Ctrl
Electric Production	Circulating Water Sys	Circulating Water Sys-Motor
Electric Production	Circulating Water Sys	Circulating Water Sys-Sta Pipe
Electric Production	Commercial Liquid Sys	Commercial Liquid Sys-Ctrl
Electric Production	Containment Spray Sys	Containment Spray Sys
Electric Production	Containment Spray Sys	Containment Spray Sys-Ctrl
Electric Production	Containment Spray Sys	Containment Spray Sys-Sta Pipe
Electric Production	Electro Hydraulic Sys	Electro Hydraulic Sys
Electric Production	Flue Gas Reheater Sys	Flue Gas Reheater Sys
Electric Production	Flue Gas Reheater Sys	Flue Gas Reheater Sys-Ctrl
Electric Production	Hydrogen Sampling Sys	Hydrogen Sampling Sys
Electric Production	Hydrogen Sampling Sys	Hydrogen Sampling Sys-Sta Pipe
Electric Production	Induced Draft Fan Sys	Induced Draft Fan Sys
Electric Production	Induced Draft Fan Sys	Induced Draft Fan Sys-Motor
Electric Production	Warning Sys, Off-Site	Warning Sys, Off-Site
Electric Production	Blowdown Treatment Sys	Blowdown Treatment Sys
Electric Production	Closed Circuit TV Sys	Closed Circuit TV Sys
Electric Production	Compressor-Air and Gas	Compressor Air
Electric Production	Compressor-Air and Gas	Compressor Gas
Electric Production	Conduit and Duct Banks	Conduit
Electric Production	Limestone Handling Sys	Slurry Reclaim Sys
Electric Production	Limestone Handling Sys	Limestone Handling Sys
Electric Production	Limestone Handling Sys	Limestone Handling Sys-Ctrl
Electric Production	Limestone Handling Sys	Limestone Handling Sys-Tank
Electric Production	Limestone Handling Sys	Slurry Reclaim Sys-Sta Pipe
Electric Production	Limestone Handling Sys	Limestone Handling Sys-Sta Pipe
Electric Production	Reactor Protection Sys	Reactor Protection Sys
Electric Production	Reactor Protection Sys	Reactor Protection Sys-Ctrl
Electric Production	Spent Fuel Storage Sys	Spent Fuel Storage Sys
Electric Production	Vaporizing Sendout Sys	Vaporizing Sendout Sys
Electric Production	Waste Gas Disposal Sys	Waste Gas Disposal Sys
Electric Production	Waste Gas Disposal Sys	Waste Gas Disposal Sys-Tank
Electric Production	Air Quality Control Sys	Air Quality Ctrl Sys
Electric Production	Air Quality Control Sys	Air Quality Ctrl Sys-Ctrl
Electric Production	Auxiliary Feedwater Sys	Aux Feedwater Sys
Electric Production	Auxiliary Feedwater Sys	Aux Feedwater Sys-Motor
Electric Production	Auxiliary Feedwater Sys	Aux Feedwater Sys-Sta Pipe
Electric Production	Condensate Recovery Sys	Condensate Recovery Sys
Electric Production	Condensate Recovery Sys	Condensate Recovery Sys-Tank
Electric Production	LPG Process Control Sys	LPG Process Ctrl Sys

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Production	Waterfront Improvements	Waterfront Improvements
Electric Production	Charging and Letdown Sys	Charging and Letdown Sys
Electric Production	Charging and Letdown Sys	Charging and Letdown Sys-Sta Pipe
Electric Production	Condensate Polishing Sys	Condensate Polishing Sys
Electric Production	Condensate Polishing Sys	Condensate Polishing Sys-Ctrl
Electric Production	Condensate Polishing Sys	Condensate Polishing Sys-Tank
Electric Production	Condensate Polishing Sys	Condensate Polishing Sys-Sta Pipe
Electric Production	Waste Solid Disposal Sys	Waste Solid Disposal Sys
Electric Production	Waste Solid Disposal Sys	Waste Solid Disposal Sys-Tank
Electric Production	Control Rod and Drive Sys	Ctrl Rod and Drive Sys
Electric Production	Right of Way (Amortized)	Right of Way (Amortized)
Electric Production	Transf Station/Auxiliary	Sta/Aux Transf
Electric Production	Transf Station/Auxiliary	Transf Sta/Aux
Electric Production	Waste Liquid Disposal Sys	Waste Liquid Disposal Sys
Electric Production	Waste Liquid Disposal Sys	Waste Liquid Disposal Sys-Tank
Electric Production	Waste Liquid Disposal Sys	Waste Liquid Disposal Sys-Sta Pipe
Electric Production	Compressor Pit Exhaust Sys	Compressor Pit Exhaust Sys
Electric Production	Incore Instrumentation Sys	Incore Instrumentation Sys
Electric Production	Plant Electrical Distr Sys	Plant Electrical Distr Sys
Electric Production	Asset Retirement Cost (ARC)	ARC-Elec Other Production
Electric Production	Asset Retirement Cost (ARC)	ARC-Elec Steam Production
Electric Production	Asset Retirement Cost (ARC)	ARC-Elec Nuclear Production
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys-Ctrl
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys-Tank
Electric Production	Heater Vents and Drains Sys	Heater Vents and Drn Sys-Sta Pipe
Electric Production	Nuclear Instrumentation Sys	Nuclear Instrumentation Sys
Electric Production	Nuclear Instrumentation Sys	Nuclear Instrumentation Sys-Ctrl
Electric Production	Gas Injection-Recirc Fan Sys	Gas Injectn-Recirc Fan Sys
Electric Production	Gas Injection-Recirc Fan Sys	Gas Injectn-Recirc Fan Sys-Ctrl
Electric Production	Gas Injection-Recirc Fan Sys	Gas Injectn-Recirc Fan Sys-Sta Pipe
Electric Production	Reactor Vessel and Internals	Reactor Vessel and Internals
Electric Production	Steam Generator Blowdown Sys	Steam Gen Blowdown Sys
Electric Production	Filter-Separator-Strainer Sys	Filter-Separator-Strainer Sys
Electric Production	Containment Instrument Air Sys	Contan Instrument Air Sys
Electric Production	Land and ROW (Non-Depreciable)	Right of Way (Non-Depreciable)
Electric Production	Land and ROW (Non-Depreciable)	Land Owned In Fee (Non Depreciable)
Electric Production	Chemical and Volume Control Sys	Chemical and Vol Ctrl Sys
Electric Production	Chemical and Volume Control Sys	Chemical and Vol Ctrl Sys-Sta Pipe
Electric Production	Component-Closed Clng Water Sys	Comp-Closed Clng Water Sys
Electric Production	Component-Closed Clng Water Sys	Comp-Closed Clng Water Sys-Ctrl
Electric Production	Component-Closed Clng Water Sys	Comp-Closed Clng Water Sys-Sta Pipe
Electric Production	Precipitator/Ash Collection Sys	Precip/Ash Collection Sys
Electric Production	Precipitator/Ash Collection Sys	Precip/Ash Collection Sys-Ctrl
Electric Production	Precipitator/Ash Collection Sys	Precip/Ash Collection Sys-Hopper
Electric Production	Reactor Cavity Purification Sys	Reactor Cavity Purif Sys
Electric Production	Reactor Cavity Purification Sys	Reactor Cavity Purif Sys-Sta Pipe
Electric Production	New Fuel Storage & Handling Eqpt	New Fuel Storage & Handlg Eqpt
Electric Production	Low Pressure Safety Injection Sys	Low Press Sfty Injectn Sys

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Production	Low Pressure Safety Injection Sys	Low Press Sfty Injectn Sys-Tank
Electric Production	Rail Car Unloading Bldg and Equip	Rail Car Unloading Bldg & Equip
Electric Production	Rail Car Unloading Bldg and Equip	Rail Car Unlodng Bldg & Equip-Ctrl
Electric Production	Area & Process Radiation Monit Sys	Area&Process Radatin Monit Sys
Electric Production	Area & Process Radiation Monit Sys	Area&Process Radatin Monit Sys-Ctrl
Electric Production	Boric Acid Concentrator-Evaporator	Boric Acid Concent-Evap
Electric Production	Boric Acid Concentrator-Evaporator	Boric Acid Concent-Evap-Tank
Electric Production	Containment Hydrogen Reduction Sys	Contan Hydrogen Reduction Sys
Electric Production	Containment Hydrogen Reduction Sys	Contan Hydrogen Reduction Sys-Ctrl
Electric Production	Containment Hydrogen Reduction Sys	Contan Hydrogn Redutin Sys-Sta Pipe
Electric Production	Fuel Pool Cooling & Purificton Sys	Fuel Pool Cooling & Prf Sys
Electric Production	High Pressure Safety Injection Sys	High Press Sfty Injectn Sys
Electric Production	High Pressure Safety Injection Sys	High Press Sfty Injectn Sys-Sta Pip
Electric Production	Independent Spent Fuel Storage Sys	Independent Spent Fuel Storage Sys
Electric Production	Elec Equip & Devices (Retire Curve)	Rectifier
Electric Distribution	Pole	Pole Wood
Electric Distribution	Pole	Pole Not Wood
Electric Distribution	Pole	Pole, Cross Arm
Electric Distribution	Pump	Pump
Electric Distribution	Tank	Tank
Electric Distribution	Well	Well Water
Electric Distribution	Tower	Tower-Substation Deadend UNKV
Electric Distribution	Vault	Vault
Electric Distribution	Vault	Substation Vault
Electric Distribution	Building	Bldg Other
Electric Distribution	Building	Bldg Sta Ctrl
Electric Distribution	Controls	Ctrls Sta
Electric Distribution	Controls	Sta Ctrls
Electric Distribution	Conductor	Conductor Overhead
Electric Distribution	Conductor	Conductor Underground
Electric Distribution	Conductor	Conductor Overhead Secondary
Electric Distribution	Conductor	Service Electric Underground
Electric Distribution	Conductor	Conductor Underground Secondary
Electric Distribution	Power Supply	Power Supply
Electric Distribution	Power Supply	Battery Storage Sta
Electric Distribution	Power Supply	Charger Battery Sta
Electric Distribution	Power Supply	Gen Emergency Power Supply
Electric Distribution	Transf-Other	Equip Foundation
Electric Distribution	Transf-Other	Transf Start-up
Electric Distribution	Transf-Other	Transf Special 1PH
Electric Distribution	Transf-Other	Transf Potential Device
Electric Distribution	Transf-Other	Transf 1PH 600V and Less
Electric Distribution	Transf-Other	Transf Special Aux Phasing
Electric Distribution	Install Equip	Metering Primary-Install
Electric Distribution	Install Transf	Install Transf
Electric Distribution	Station Wiring	Sta Wiring
Electric Distribution	Equip Foundation	Equip Foundation
Electric Distribution	Fence Protective	Fence Protective
Electric Distribution	General Property	Tools, Hand

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Distribution	General Property	Battery Storage
Electric Distribution	General Property	Cabinet Storage
Electric Distribution	General Property	Charger Battery
Electric Distribution	General Property	Equip, Other,(Ladders, Stools)
Electric Distribution	Service-Electric	Service Electric Overhead
Electric Distribution	Service-Electric	Service Electric Underground
Electric Distribution	Transf-Substation	Transf Substation 44KV
Electric Distribution	Transf-Substation	Transf Substation 69KV
Electric Distribution	Transf-Substation	Transf Substation 115KV
Electric Distribution	Transf-Substation	Transf Substation 230KV
Electric Distribution	Transf-Substation	Transf Substation 345KV
Electric Distribution	Transf-Substation	Transf Grounding 1PH Distr
Electric Distribution	Transf-Substation	Transf Substation 1PH Distr
Electric Distribution	Transf-Substation	Transf Substation 3PH Distr
Electric Distribution	Transf-Substation	Transf Substation-Low Side Bus
Electric Distribution	Transf-Substation	Transf Substation-Grounding Bank
Electric Distribution	Transf-Substation	Transf Substation-Genration Step-Up
Electric Distribution	Yard Improvements	Yard Improvements
Electric Distribution	Site Grounding Sys	Site Grounding Sys
Electric Distribution	Fire Protection Sys	Fire Protection Sys
Electric Distribution	Communications Equip	Communications Equip Telephone
Electric Distribution	Structure-Substation	Equip Foundation
Electric Distribution	Structure-Substation	Str Substation Equip and Bus UNKV
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 69KV
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 115KV
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 230KV
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 345KV
Electric Distribution	Structure-Substation	Str Substation Equip and Bus Distr
Electric Distribution	Structure-Substation	Str Substation Equip and Bus 34.5KV
Electric Distribution	Alarm-Annunciator Sys	Alarm-Annunciator Sys
Electric Distribution	Compressor-Air and Gas	Compressor Air
Electric Distribution	Conduit and Duct Banks	Tunnel
Electric Distribution	Conduit and Duct Banks	Conduit
Electric Distribution	Conduit and Duct Banks	Duct Bank
Electric Distribution	Substation Package Unit	Substation Package Unit 115KV
Electric Distribution	Substation Package Unit	Substation Package Unit-Mobile
Electric Distribution	Transf-Line (Amortized)	Transf Line Amortized
Electric Distribution	Lighting-Street and Area	Standard
Electric Distribution	Lighting-Street and Area	Luminaire
Electric Distribution	Lighting-Street and Area	Controller
Electric Distribution	Lighting-Street and Area	Pedestrian
Electric Distribution	Lighting-Street and Area	Conductor Underground Secondary
Electric Distribution	Meter-Electric (Amortized)	Meter Electric
Electric Distribution	Right of Way (Depreciable)	Right of Way (Depreciable)
Electric Distribution	Transf-Line (Retire Curve)	Network Protector Distr
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Network 3PH
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Overhead 1PH
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Overhead 3PH
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Vault Sub 3PH

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Distribution	Transf-Line (Retire Curve)	Transf Line Underground 1PH
Electric Distribution	Transf-Line (Retire Curve)	Network Protector Pad Mount Distr
Electric Distribution	Asset Retirement Cost (ARC)	ARC-Elec Distribution
Electric Distribution	Meter-Electric (Retire Curve)	Meter AMR
Electric Distribution	Land and ROW (Non-Depreciable)	Right of Way (Non-Depreciable)
Electric Distribution	Land and ROW (Non-Depreciable)	Land Owned In Fee (Non Depreciable)
Electric Distribution	Foundation Transf Electric Distr	Found Transf Elec Dist
Electric Distribution	Transf Instr Cur Pot Volt CCVolt	Transf Instr Cur Pot Volt CCVolt
Electric Distribution	Elec Equip & Devices (Retire Curve)	Recloser
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor UNKV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester UNKV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Arrester 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Reactor 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Oil Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Cabinet Switching
Electric Distribution	Elec Equip & Devices (Retire Curve)	Cooler Elec Trans
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang 44KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting UNKV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Platform Switching
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Sectionalizer Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Bank 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Bank 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Regulator Volt 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Cabinet Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 138KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Converter Phase Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Mounting 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Gang Oil Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Power Line Carrier Sys
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect UNKV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 44KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Sectionalizer Oil Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect 115KV

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect 138KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Regulator Volt 3PH Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Circuit Breaker 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fault Interrupter Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Fuse Expulsion Link 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Vacuum Vault Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Disconnect 34.5KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Vacuum Capacitor 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Capacitor Bank Switched Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Network Protector (Vault only)
Electric Distribution	Elec Equip & Devices (Retire Curve)	Automatic 3PH Load Transfer ATO
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Operator Auto Hydraulic
Electric Distribution	Elec Equip & Devices (Retire Curve)	Cubicle Mtl Clad Switchgear Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Regulator Volt Auto Booster Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 69KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 115KV
Electric Distribution	Elec Equip & Devices (Retire Curve)	Regulator Volt Single Phase Distr
Electric Distribution	Elec Equip & Devices (Retire Curve)	Switch Radio Activated Serv Interp
Electric Transmission	Pole	Pole Wood
Electric Transmission	Pole	Pole Not Wood
Electric Transmission	Pole	Pole, Cross Arm
Electric Transmission	Pump	Pump
Electric Transmission	Tank	Tank
Electric Transmission	Well	Well Water
Electric Transmission	Tower	Tower
Electric Transmission	Tower	Tower-Substation Deadend UNKV
Electric Transmission	Tower	Tower Substation Deadend 115KV
Electric Transmission	Vault	Vault
Electric Transmission	Building	Bldg Other
Electric Transmission	Building	Bldg Sta Ctrl
Electric Transmission	Controls	Ctrls Sta
Electric Transmission	Controls	Sta Ctrls
Electric Transmission	Software	Software
Electric Transmission	Conductor	Fiber Optic
Electric Transmission	Conductor	Conductor OH
Electric Transmission	Conductor	Conductor Coaxial
Electric Transmission	Conductor	Conductor Overhead
Electric Transmission	Conductor	Conductor Underground
Electric Transmission	Railway Sys	Railway Sys
Electric Transmission	Power Supply	Power Supply
Electric Transmission	Power Supply	Battery Storage Sta
Electric Transmission	Power Supply	Charger Battery Sta
Electric Transmission	Power Supply	Gen Emergency Power Supply
Electric Transmission	Transf-Other	Transf Special 1PH
Electric Transmission	Transf-Other	Transf Potential Device
Electric Transmission	Transf-Other	Transf Special Aux Phasing
Electric Transmission	Install Equip	Install Circuit Beaker

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Transmission	Install Equip	Metering Primary-Install
Electric Transmission	Install Equip	Metering Primary Distr-Install
Electric Transmission	Install Transf	Install Transf
Electric Transmission	Install Transf	Install Transf Auto
Electric Transmission	Monitoring Sys	Weather Package
Electric Transmission	Monitoring Sys	Monitoring Sys - Sta
Electric Transmission	Station Wiring	Sta Wiring
Electric Transmission	Equip Foundation	Equip Foundation
Electric Transmission	Fence Protective	Fence Protective
Electric Transmission	General Property	Tools, Hand
Electric Transmission	General Property	Battery Storage
Electric Transmission	General Property	Cabinet Storage
Electric Transmission	General Property	Charger Battery
Electric Transmission	General Property	Equip, Other,(Ladders, Stools)
Electric Transmission	General Property	Communications Equip Type Unknown
Electric Transmission	Pre-Funded AFUDC	Pre-Funded AFUDC
Electric Transmission	Transf-Substation	Transf Substation 44KV
Electric Transmission	Transf-Substation	Transf Substation 69KV
Electric Transmission	Transf-Substation	Transf Substation 115KV
Electric Transmission	Transf-Substation	Transf Substation 138KV
Electric Transmission	Transf-Substation	Transf Substation 230KV
Electric Transmission	Transf-Substation	Transf Substation 345KV
Electric Transmission	Transf-Substation	Transf Substation 500KV
Electric Transmission	Transf-Substation	Transf Grounding 1PH Distr
Electric Transmission	Transf-Substation	Transf Substation 1PH Distr
Electric Transmission	Transf-Substation	Transf Substation 3PH Distr
Electric Transmission	Transf-Substation	Transf Substation Auto 115KV
Electric Transmission	Transf-Substation	Transf Substation Auto 230KV
Electric Transmission	Transf-Substation	Transf Substation Auto 345KV
Electric Transmission	Transf-Substation	Transf Substation-Low Side Bus
Electric Transmission	Transf-Substation	Transf Substation-Grounding Bank
Electric Transmission	Transf-Substation	Transf Substation-Genration Step-Up
Electric Transmission	Yard Improvements	Yard Improvements
Electric Transmission	Site Grounding Sys	Site Grounding Sys
Electric Transmission	Fire Protection Sys	Fire Protection Sys
Electric Transmission	Communications Equip	Ctrl's Sta
Electric Transmission	Communications Equip	Communications Equip Telephone
Electric Transmission	Communications Equip	Communications-Telemetering Sys
Electric Transmission	Communications Equip	Communications Equip Type Unknown
Electric Transmission	Communications Equip	Communications Equip Antenna Tower
Electric Transmission	Structure-Substation	Equip Foundation
Electric Transmission	Structure-Substation	Str Substation Equip and Bus UNKV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 44KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 69KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 88KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 115KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 161KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 230KV
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 345KV

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Transmission	Structure-Substation	Str Substation Equip and Bus Distr
Electric Transmission	Structure-Substation	Str Substation Equip and Bus 34.5KV
Electric Transmission	Alarm-Annunciator Sys	Alarm-Annunciator Sys
Electric Transmission	Acquisition Adjustment	Acquisition Adjustment
Electric Transmission	Compressor-Air and Gas	Compressor Air
Electric Transmission	Conduit and Duct Banks	Tunnel
Electric Transmission	Conduit and Duct Banks	Conduit
Electric Transmission	Conduit and Duct Banks	Duct Bank
Electric Transmission	Pipe-Transmission Line	Pipe Transmission Line
Electric Transmission	Substation Package Unit	Substation Package Unit-Mobile
Electric Transmission	Right of Way (Depreciable)	Right of Way (Depreciable)
Electric Transmission	Land and ROW (Non-Depreciable)	Right of Way (Non-Depreciable)
Electric Transmission	Land and ROW (Non-Depreciable)	Land Owned In Fee (Non Depreciable)
Electric Transmission	Transf Instr Cur Pot Volt CCVolt	Transf Instr Cur Pot Volt CCVolt
Electric Transmission	Elec Equip & Devices (Retire Curve)	Recloser
Electric Transmission	Elec Equip & Devices (Retire Curve)	Ctrl Sta
Electric Transmission	Elec Equip & Devices (Retire Curve)	Rectifier
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 44KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Arrester 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Reactor 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Cabinet Switching
Electric Transmission	Elec Equip & Devices (Retire Curve)	Cooler Elec Trans
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Platform Switching
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 115KV

Northern States Power Company, a Minnesota corporation
 Electric Utility - Total Company
 Retirement Unit Listing

Business Unit	Property Group	Retirement Unit
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Regulator Volt 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Cabinet Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 138KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 181KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 500KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Converter Phase Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Mounting 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Capacitor Bank 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Sys
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 44KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Regulator Volt 3PH Distr
Electric Transmission	Elec Equip & Devices (Retire Curve)	Circuit Breaker 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Fuse Expulsion Link 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Disconnect 34.5KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang Grounding 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Gang Grounding UNKV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Vacuum Capacitor 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Switch Operator Auto Hydraulic
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 69KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 115KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 161KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 230KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 345KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Power Line Carrier Coupl Cap 500KV
Electric Transmission	Elec Equip & Devices (Retire Curve)	Regulator Volt Single Phase Distr

Northern States Power Company, a Minnesota corporation
Electric Utility - Total Company
Plant Acquired for Which Regulatory Approval Has Not Been Obtained
Year Ended December 31, 2008

Docket No. EL09-____
Schedule D-9
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NOT APPLICABLE