

For generating facilities, the depreciation rates requested are not applicable because Northern States Power Company depreciates all generating plants using a remaining life technique. The accrual for a remaining life plant is calculated each month using net plant divided by the remaining life. Under this method, subsequent additions are depreciated over the estimated remaining life.

Northern States Power Company
 Electric Utility – Total Company
 Depreciation Rates – Remaining Life Technique
 Effective January 1, 2014

Electric Utility
 Steam Production

| Account | Description | Net Salvage (%) | Remaining Life 01/01/14 |
|------------------------------|-------------------------------------|-----------------|-------------------------|
| Black Dog | | | |
| E311 | Structures & Improvements | -8.3 | 18.0 yrs |
| E312 | Boiler Plant Equipment | -18.0 | 2.0 |
| E314 | Turbogenerator Units | -18.0 | 2.0 |
| E315 | Accessory Electric Equipment | -18.0 | 2.0 |
| E316 | Miscellaneous Power Plant Equipment | -18.0 | 2.0 |
| Allen S. King | | | |
| E311 | Structures & Improvements | -5.5 | 23.5 yrs |
| E312 | Boiler Plant Equipment | -5.5 | 23.5 |
| E314 | Turbogenerator Units | -5.5 | 23.5 |
| E315 | Accessory Electric Equipment | -5.5 | 23.5 |
| E316 | Miscellaneous Power Plant Equipment | -5.5 | 23.5 |
| Minnesota Valley | | | |
| E311 | Structures & Improvements | N/A | 0.0 yrs |
| E312 | Boiler Plant Equipment | N/A | 0.0 |
| E314 | Turbogenerator Units | N/A | 0.0 |
| E315 | Accessory Electric Equipment | N/A | 0.0 |
| E316 | Miscellaneous Power Plant Equipment | N/A | 0.0 |
| Red Wing | | | |
| E311 | Structures & Improvements | -23.3 | 4.0 yrs |
| E312 | Boiler Plant Equipment | -23.3 | 4.0 |
| E314 | Turbogenerator Units | -23.3 | 4.0 |
| E315 | Accessory Electric Equipment | -23.3 | 4.0 |
| E316 | Miscellaneous Power Plant Equipment | -23.3 | 4.0 |
| Sherco Unit 1 & 2 | | | |
| E311 | Structures & Improvements | -5.1 | 9.0 yrs |
| E312 | Boiler Plant Equipment | -5.1 | 9.0 |
| E314 | Turbogenerator Units | -5.1 | 9.0 |
| E315 | Accessory Electric Equipment | -5.1 | 9.0 |
| E316 | Miscellaneous Power Plant Equipment | -5.1 | 9.0 |

Northern States Power Company
 Electric Utility – Total Company
 Depreciation Rates – Remaining Life Technique
 Effective January 1, 2014

Electric Utility
 Steam Production

| Account | Description | Net Salvage (%) | Remaining Life 01/01/14 |
|----------------------|-------------------------------------|-----------------|-------------------------|
| Sherco Unit 3 | | | |
| E311 | Structures & Improvements | -4.3 | 19.0 yrs |
| E312 | Boiler Plant Equipment | -4.3 | 19.0 |
| E314 | Turbogenerator Units | -4.3 | 19.0 |
| E315 | Accessory Electric Equipment | -4.3 | 19.0 |
| E316 | Miscellaneous Power Plant Equipment | -4.3 | 19.0 |
| Wilmarth | | | |
| E311 | Structures & Improvements | -23.0 | 4.0 yrs |
| E312 | Boiler Plant Equipment | -23.0 | 4.0 |
| E314 | Turbogenerator Units | -23.0 | 4.0 |
| E315 | Accessory Electric Equipment | -23.0 | 4.0 |
| E316 | Miscellaneous Power Plant Equipment | -23.0 | 4.0 |

Northern States Power Company
 Electric Utility – Total Company
 Depreciation Rates – Remaining Life Technique
 Effective January 1, 2014

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Electric Utility
 Nuclear Production

| Account | Description | Net Salvage (%) | Remaining Life 01/01/14 |
|--|-------------------------------------|-----------------|-------------------------|
| Monticello | | | |
| E302 | Franchises & Consents | 0.0 | 16.8 yrs |
| E321 | Structures & Improvements | 0.0 | 16.8 |
| E322 | Reactor Plant Equipment | 0.0 | 16.8 |
| E323 | Turbogenerator Units | 0.0 | 16.8 |
| E324 | Accessory Electric Equipment | 0.0 | 16.8 |
| E325 | Miscellaneous Power Plant Equipment | 0.0 | 16.8 |
| Monticello - Interim Storage Facility | | | |
| E321 | Structures and Improvements | 0.0 | 16.8 yrs |
| E322 | Reactor Plant Equipment | 0.0 | 16.8 |
| Prairie Island Unit 1 & 2 | | | |
| E302 | Franchises & Consents | 0.0 | 20.3 yrs |
| E321 | Structures & Improvements | 0.0 | 20.3 |
| E322 | Reactor Plant Equipment | 0.0 | 20.3 |
| E323 | Turbogenerator Units | 0.0 | 20.3 |
| E324 | Accessory Electric Equipment | 0.0 | 20.3 |
| E325 | Miscellaneous Power Plant Equipment | 0.0 | 20.3 |
| Prairie Island - Interim Storage Facility | | | |
| E321 | Structures and Improvements | 0.0 | 20.3 yrs |
| E322 | Reactor Plant Equipment | 0.0 | 20.3 |

Northern States Power Company
 Electric Utility – Total Company
 Depreciation Rates – Remaining Life Technique
 Effective January 1, 2014

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Electric Utility
 Hydro Production

| Account | Description | Net Salvage (%) | Remaining Life 01/01/14 |
|------------------------|-------------------------------------|-----------------|-------------------------|
| Hennepin Island | | | |
| E302 | Franchises & Consents | 0.0 | 20.2 yrs |
| E331 | Structures & Improvements | -30.0 | 20.2 |
| E332 | Reservoirs, Dams & Waterways | -30.0 | 20.2 |
| E333 | Water Wheels, Turbines & Generators | -30.0 | 20.2 |
| E334 | Accessory Electric Equipment | -30.0 | 20.2 |
| E335 | Miscellaneous Power Plant Equipment | -30.0 | 20.2 |
| Lower Dam | | | |
| E331 | Structures & Improvements | -30.0 | 20.2 yrs |
| E332 | Reservoirs, Dams & Waterways | -30.0 | 20.2 |
| Upper Dam | | | |
| E332 | Reservoirs, Dams & Waterways | -30.0 | 20.2 yrs |
| E335 | Miscellaneous Power Plant Equipment | -30.0 | 20.2 |

Northern States Power Company
 Electric Utility – Total Company
 Depreciation Rates – Remaining Life Technique
 Effective January 1, 2014

Electric Utility
 Other Production

| Account | Description | Net Salvage (%) | Remaining Life 01/01/14 |
|--------------------------------------|---------------------------------------|-----------------|-------------------------|
| Alliant Tech | | | |
| E344 | Generators | 0.0 | 0.0 yrs |
| Angus C. Anson Unit 2 & 3 | | | |
| E341 | Structures & Improvements | -4.5 | 21.4 yrs |
| E342 | Fuel Holders, Producers & Accessories | -4.4 | 5.8 |
| E344 | Generators | -4.4 | 5.8 |
| E345 | Accessory Electric Equipment | -4.4 | 5.8 |
| E346 | Miscellaneous Power Plant Equipment | -4.4 | 5.8 |
| Angus C. Anson Unit 4 | | | |
| E341 | Structures & Improvements | -4.5 | 21.4 yrs |
| E342 | Fuel Holders, Producers & Accessories | -4.5 | 21.4 |
| E344 | Generators | -4.5 | 21.4 |
| E345 | Accessory Electric Equipment | -4.5 | 21.4 |
| E346 | Miscellaneous Power Plant Equipment | -4.5 | 21.4 |
| Black Dog Unit 5 | | | |
| E341 | Structures & Improvements | -8.3 | 18.0 yrs |
| E342 | Fuel Holders, Producers & Accessories | -8.3 | 18.0 |
| E344 | Generators | -8.3 | 18.0 |
| E345 | Accessory Electric Equipment | -8.3 | 18.0 |
| E346 | Miscellaneous Power Plant Equipment | -8.3 | 18.0 |
| Blue Lake Units 1 thru 4 | | | |
| E341 | Structures & Improvements | -5.2 | 21.4 yrs |
| E342 | Fuel Holders, Producers & Accessories | -11.9 | 4.0 |
| E344 | Generators | -11.9 | 4.0 |
| E345 | Accessory Electric Equipment | -11.9 | 4.0 |
| E346 | Miscellaneous Power Plant Equipment | -11.9 | 4.0 |
| Blue Lake Units 7 & 8 | | | |
| E341 | Structures & Improvements | -5.2 | 21.4 yrs |
| E342 | Fuel Holders, Producers & Accessories | -5.2 | 21.4 |
| E344 | Generators | -5.2 | 21.4 |
| E345 | Accessory Electric Equipment | -5.2 | 21.4 |
| E346 | Miscellaneous Power Plant Equipment | -5.2 | 21.4 |

Northern States Power Company
 Electric Utility – Total Company
 Depreciation Rates – Remaining Life Technique
 Effective January 1, 2014

Electric Utility
 Other Production

| Account | Description | Net Salvage (%) | Remaining Life 01/01/14 |
|-------------------------------|---------------------------------------|-----------------|-------------------------|
| Grand Meadow Wind Farm | | | |
| E340.1 | Wind Rights | 0.0 | 19.9 yrs |
| E341 | Structures & Improvements | -8.7 | 19.9 |
| E342 | Fuel Holders, Producers & Accessories | -8.7 | 19.9 |
| E344 | Generators | -8.7 | 19.9 |
| E345 | Accessory Electric Equipment | -8.7 | 19.9 |
| E346 | Miscellaneous Power Plant Equipment | -8.7 | 19.9 |
| Granite City | | | |
| E341 | Structures & Improvements | -38.8 | 4.0 yrs |
| E342 | Fuel Holders, Producers & Accessories | -38.8 | 4.0 |
| E344 | Generators | -38.8 | 4.0 |
| E345 | Accessory Electric Equipment | -38.8 | 4.0 |
| E346 | Miscellaneous Power Plant Equipment | -38.8 | 4.0 |
| High Bridge | | | |
| E341 | Structures & Improvements | -3.1 | 34.4 yrs |
| E342 | Fuel Holders, Producers & Accessories | -3.1 | 34.4 |
| E344 | Generators | -3.1 | 34.4 |
| E345 | Accessory Electric Equipment | -3.1 | 34.4 |
| E346 | Miscellaneous Power Plant Equipment | -3.1 | 34.4 |
| Inver Hills | | | |
| E341 | Structures & Improvements | -11.0 | 13.0 yrs |
| E342 | Fuel Holders, Producers & Accessories | -11.0 | 13.0 |
| E344 | Generators | -11.0 | 13.0 |
| E345 | Accessory Electric Equipment | -11.0 | 13.0 |
| E346 | Miscellaneous Power Plant Equipment | -11.0 | 13.0 |
| Key City | | | |
| E341 | Structures & Improvements | -38.6 | 4.0 yrs |
| E342 | Fuel Holders, Producers & Accessories | -38.6 | 4.0 |
| E344 | Generators | -38.6 | 4.0 |
| E345 | Accessory Electric Equipment | -38.6 | 4.0 |
| E346 | Miscellaneous Power Plant Equipment | -38.6 | 4.0 |

Northern States Power Company
 Electric Utility – Total Company
 Depreciation Rates – Remaining Life Technique
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Electric Utility
 Other Production

| Account | Description | Net Salvage (%) | Remaining Life 01/01/12 |
|--|---------------------------------------|-----------------|-------------------------|
| Nobles Wind Project | | | |
| E340.1 | Wind Rights | 0.0 | 21.9 yrs |
| E341 | Structures & Improvements | -8.7 | 21.9 |
| E342 | Fuel Holders, Producers & Accessories | -8.7 | 21.9 |
| E344 | Generators | -8.7 | 21.9 |
| E345 | Accessory Electric Equipment | -8.7 | 21.9 |
| E346 | Miscellaneous Power Plant Equipment | -8.7 | 21.9 |
| Riverside Unit 7 | | | |
| E341 | Structures & Improvements | -5.0 | 35.2 yrs |
| E342 | Fuel Holders, Producers & Accessories | -5.0 | 35.2 |
| E344 | Generators | -5.0 | 35.2 |
| E345 | Accessory Electric Equipment | -5.0 | 35.2 |
| E346 | Miscellaneous Power Plant Equipment | -5.0 | 35.2 |
| United Hospital | | | |
| E344 | Generators | 0 | 3.7 yrs |
| Wind-to-Battery System (In-service date, not January 1, 2009) | | | |
| E342 | Fuel Holders, Producers & Accessories | 0 | 10.0 yrs |