



414 Nicollet Mall
Minneapolis, MN 55401

February 21, 2019

—Via Email—

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

RE: 2019 ANNUAL REVIEW OF REMAINING LIVES

Dear Ms. Van Gerpen:

On February 19, 2019, Xcel Energy filed its 2019 Review of Remaining Lives Petition with the Minnesota Public Utilities Commission (Docket No. E,G002/D-19-161). Enclosed for informational purposes is a copy of this Petition.

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

Sincerely,

STEVE T. KOLBECK
PRINCIPAL MANAGER

Enclosure



414 Nicollet Mall
Minneapolis, MN 55401

February 19, 2019

—Via Electronic Filing—

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

RE: PETITION
2019 ANNUAL REVIEW OF REMAINING LIVES
DOCKET NO. E,G002/D-19-_____

Dear Mr. Wolf:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed 2019 Review of Remaining Lives Petition. This filing is submitted to satisfy the review of depreciation rates for electric and natural gas production facilities in accordance with the Commission's September 8, 1978 Order in Docket No. E002/D-77-1086A, the Commission's September 4, 2018 Order in Docket No. E,G002/D-18-162, Minn. Stat. § 216B.11, and Minnesota Rules 7825.0500 through 7825.0900.

We have electronically filed this document with the Minnesota Public Utilities Commission, and copies have been served on the parties on the attached service list. Please contact me at laurie.j.wold@xcelenergy.com or (612) 330-5510 if you have any questions regarding this filing.

Sincerely,

/s/

LAURIE J. WOLD
SENIOR MANAGER, CAPITAL ASSET ACCOUNTING

Enclosures
c: Service List

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Dan Lipschultz
Matthew Schuerger
Katie J. Sieben
John A. Tuma

Vice Chair
Commissioner
Commissioner
Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF THE 2019 REVIEW OF
REMAINING LIVES

DOCKET NO. E,G002/D-19-_____

PETITION

OVERVIEW

Northern States Power Company, doing business as Xcel Energy, submits to the Minnesota Public Utilities Commission this Petition for approval of our 2019 Review of Remaining Lives. After performing our annual review of electric and gas production and gas storage asset lives and net salvage rates, we respectfully request approval of the following:

- Passage of time adjustments for all electric and natural gas production and gas storage facilities, except as discussed below;
- Modification to the remaining lives for electric production plants: Sherburne County (Sherco) Units 1-3, Angus Anson Units 2-4, Black Dog Unit 5 (FERC 341 only), and Blue Lake Units 1 through 4 and 7-8;
- Removal of the Wescott natural gas production plant from all schedules due to the sale of the facility as approved by the Commission on January 31, 2019 in Docket No. G002/PA-18-294; and
- Initial remaining life and net salvage rate for Blazing Star I, Foxtail, and Lake Benton wind farms to be in-serviced during 2019.

Attachment A is a summary of all of our requested 2019 remaining lives and net salvage rates.

Additionally, in compliance with past practice and the Commission's Order in our 2018 remaining life filing¹, we provide a discussion of the following items for the Commission's information:

- An explanation and schedule of the differences between depreciation remaining lives and the Integrated Resource Plan² (IRP) lives of electric production plants.
- An update on removal costs for Black Dog Units 3 and 4, Minnesota Valley, and Key City.

Overall, this Petition reflects a decrease in total Company depreciation and amortization expense of \$13.4 million for existing assets and an increase of \$4.1 million related to a partial year of depreciation on 2019 in-serviced wind farms for a net impact of a \$9.3 million decrease. We respectfully request Commission approval of the changes proposed by the Company to be effective January 1, 2019.

I. SUMMARY OF FILING

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

II. SERVICE ON OTHER PARTIES

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

III. GENERAL FILING INFORMATION

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

A. Name, Address, and Telephone Number of Utility

Northern States Power Company doing business as:

Xcel Energy

414 Nicollet Mall

Minneapolis, MN 55401

(612) 330-5500

¹ Docket No. E,G002/D-18-162, September 4, 2018 Order.

² Docket No. E002/RP-15-21

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

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

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

The date of the filing is February 19, 2019. The Company requests that the Commission approve our proposed remaining lives and net salvage rates effective January 1, 2019.

D. Statute Controlling Schedule for Processing the Filing

Under Minn. R. 7829.0100, subp. 11, this request for approval of remaining lives is a “miscellaneous” filing because no determination of Xcel Energy’s general revenue requirements is necessary. Comments on a miscellaneous filing are due within 30 days of filing, with replies due 10 days thereafter.

E. Utility Employee Responsible for the Filing

Laurie J. Wold
Senior Manager, Capital Asset Accounting
Xcel Energy
414 Nicollet Mall, 401 – 3rd Floor
Minneapolis, MN 55401
(612) 330-5510

IV. MISCELLANEOUS INFORMATION

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

Ryan J. Long
Lead Assistant General Counsel
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, Minnesota 55401
Ryan.J.Long@xcelenergy.com

Lynnette Sweet
Regulatory Administrator
Xcel Energy
414 Nicollet Mall, 401 – 7th Floor
Minneapolis, Minnesota 55401
regulatory.records@xcelenergy.com

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

V. REVIEW OF REMAINING LIVES AND NET SALVAGE RATES

A. Background

The Commission approved our current remaining lives and net salvage rates effective January 1, 2018, in their September 4, 2018 Order in Docket No. E,G002/D-18-162. This 2019 review uses the previously approved remaining lives and net salvage rates—assuming a one-year passage of time adjustment—as the starting point for this filing. Thus, we have reviewed the remaining lives of our electric and natural gas production and gas storage facilities as of January 1, 2019, considering system demand, availability of fuel supplies, operating and maintenance costs, and future technological advancements that influence the decision about retiring electric and natural gas facilities.

B. Passage of Time Adjustment

As mentioned above, to begin our analysis of 2019 remaining lives, we incorporated a one-year passage of time adjustment to the 2018 certified remaining lives of all facilities. Subtracting one year from the present certified remaining life results in the proposed remaining lives as of January 1, 2019. The passage of time adjustment does not change the annual depreciation accrual, but simply reflects that Xcel Energy production facilities have aged one year since January 1, 2018.

In this filing we request approval of the following changes to remaining lives effective January 1, 2019:

- Adjustments for the passage of time for all electric and natural gas production and gas storage facilities, except as noted below.
- Modification to the remaining lives for electric production plants: Sherco Units 1-3, Angus Anson Units 2-4, Black Dog Unit 5 (FERC 341 only), and Blue Lake Units 1 through 4 and 7-8;
- Removal of the Wescott natural gas production plant from all schedules due to the sale of the facility as approved by the Commission on January 31, 2019 in Docket No. G002/PA-18-294; and
- Initial remaining life and net salvage rate for Blazing Star I, Foxtail, and Lake Benton wind farms to be in-serviced during 2019.

Attachment B shows our Comparison of Present and Proposed Lives, as it relates to 2019 estimated depreciation expense.

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

- Attachment C – 2018 Plant In-service;
- Attachment D – 2018 Analysis of Depreciation Reserve; and
- Attachment E – 2018 Summary of Annual Depreciation Accruals.

C. Recommended Changes to Remaining Lives for Production Facilities

As discussed below, we are requesting approval of changes to the remaining lives of eight electric production facilities which results in a decrease in total Company depreciation and amortization expense of approximately \$13.4 million for existing assets and an increase of \$4.1 million related to a partial year of depreciation on 2019 in-serviced wind farms for a net impact of a \$9.3 million decrease. In addition, we request a new remaining life for our three wind facilities anticipated to in-service during the second half of 2019.

Table 1: Summary of Proposed Changes to Existing Production Facilities*

Plant	Increase/(Decrease) in life	Increase/(Decrease) in expense
Sherco Units 1&2	1 year	(\$7,135,065)
Sherco Unit 3	1 year	(\$1,023,525)
Sherco Unit 3 Deferral	1 year	(\$29,596)
Angus Anson Units 2&3	15 years	(\$1,477,648)
Angus Anson Unit 4	10 years	(\$641,237)
Black Dog 5 (FERC 341 only)	26.3 years	(\$989,028)
Blue Lake Units 1-4	4 years	(\$1,046,143)
Blue Lake Units 7&8	10 years	(\$1,092,241)
Total Impact		(\$13,434,483)

*Note: the sale of the Wescott Gas Production facility was not included in this table as the sale was handled in its own docket

1. Electric Utility – Steam Production: Sherburne County (Sherco) Units 1, 2, and 3

The Sherco plant is a three-unit coal-fired base load plant located in Becker, Minnesota. Units 1 and 2 began operation in 1976 and 1977, respectively, generating a net 700 MW each. Unit 3 began operation in 1987 generating a net 855 MW, and is

jointly-owned with Southern Minnesota Municipal Power Association. Although attached by a common wall to Sherco Units 1 and 2, Unit 3 operates as a separate generating plant with its own depreciable life. The investments we show in our Attachments to this filing are representative of Xcel Energy's ownership share, unless otherwise noted.

During the 2015 Review of Remaining Lives (Docket No. E,G002/D-15-46) (the "2015 Petition"), the 2015 IRP process was also underway. The IRP listed the retirement years of Sherco 1 in 2026 and Sherco 2 in 2023. Depending on whether one assumed a retirement on January 1 of those years versus December 31, this can lead to a one year difference in the remaining life. In light of the Company's revised IRP proposal, the Department of Commerce (DOC) recommended the Commission base the remaining lives for Sherco 1 and 2 in the 2015 Petition on retirement dates of January 1, 2026 and 2023, respectively. Commission Staff in the briefing papers stated, "Staff believes that the one year difference is not significant and the Commission could accept either proposal." In its November 23, 2015 Order, the Commission accepted the DOC position, resulting in January 1 retirement assumptions for each unit. The IRP Order that followed "approve[d] the retirement of Sherco 2 in 2023, and Sherco 1 in 2026."

The Company has now determined we intend to run these units throughout the entire calendar year leading up to retirement. Thus, we are using December 31 of each respective retirement year to set the remaining life. Therefore, to align the remaining life with the anticipated operational retirement date, we are proposing to extend the remaining lives of Sherco 1 and 2 by one year.

Additionally, for Unit 3 the planned operational retirement date is December 31, 2035³ instead of January 1, 2035 which would equate to a remaining life of 17.0 years as of January 1, 2019 - one year longer than the currently approved remaining life.

Aligning the financial retirement date with the planned retirement date is ideal so that the Company can properly allocate costs to the customers who will use the plant in its final year of operations. The estimated depreciation expense impact of these changes to remaining lives is an annual decrease in depreciation of approximately \$7.1 million for Sherco 1 and 2 and \$1.0 million for Sherco 3.

Regarding Sherco Unit 3's deferred depreciation expense, this regulatory asset was approved in the 2014 Annual Review of Remaining Lives (Docket No. E,G002/D-

³ Note this is an operational planning date. The date assumed in our last Integrated Resource Plan (Docket No. E002/RP-15-21) was planning year 2040/2041.

14-181) to have a 21-year amortization period beginning January 1, 2014. This amortization period was set to equal the remaining life of Sherco Unit 3. Because we are requesting a one-year extension to Sherco 3's life above, the Company is also requesting a one-year lengthening of the Sherco 3 deferral amortization period in order to best match the expense over the life of the asset. This results in a \$0.03 million decrease to annual amortization expense.

2. *Electric Utility – Other Production: Angus Anson Units 2 and 3*

The Angus Anson Steam Plant is located in Sioux Falls, South Dakota on the Big Sioux River. Units 2 and 3 are dual-fired combustion turbines each rated at 90 MW built to provide additional peaking generation. The units originally were placed in service in 1994.

Unit 3 is currently undergoing a major rotor out overhaul which began in 2018 and will be completed in 2019. Unit 2 will undergo a similar overhaul in 2021-2022. This capital expense to rebuild the combustion turbine will extend the life until May 31, 2040 per manufacturer recommendations and expectations based on the estimated number of peaking plant unit starts and hours. This represents a 15 year extension on the remaining life of this plant or a 22 year remaining life as of January 1, 2019.

In the Company's 2017 Annual Review of Remaining Lives (Docket E,G002-D-17-147), we requested an extension to the life of Angus Anson Units 2 and 3 in order to align the depreciation remaining lives with our forecasted timeframe for continuing to operate the units. This extension was not approved as the capital addition was neither completed nor imminent enough to have the level of certainty desired by the Commission. As the overhaul project has now begun, we are again requesting a life extension on these units. This 15 year extension from the currently approved life would decrease annual depreciation expense by \$1.5 million.

3. *Electric Utility – Other Production: Angus Anson Unit 4*

Angus Anson Unit 4, installed in 2005, is a combustion turbine rated at 147 MW and has a separate remaining life from Units 2 and 3.

Unit 4 is being maintained in accordance with manufacturer recommendations. Based on the manufacturer's expectations along with revised estimations of the number of peaking plant unit starts and hours, the Company is anticipating operating the unit until May 31, 2045. This 10 year extension from the currently approved life would decrease annual depreciation expense by \$0.6 million.

4. *Electric Utility – Other Production: Black Dog Unit 5*

The only account we are requesting a change to the remaining life is FERC 341 Structures and Improvements. A new, natural gas fired unit (Unit 6) was in-serviced in 2018. The Company plans to dismantle the structures at Unit 5 and Unit 6 simultaneously at the retirement date of the unit with the longest life in order to minimize the amount spent to decommission the facility. Therefore, Unit 5 will not be dismantled until Unit 6 is also retired. This practice can be seen in the lives of the Structures and Improvements accounts for several of our other plants including Angus Anson and Blue Lake. The Company requests the new remaining life for Unit 5's FERC 341 account be 39.3 years. The depreciation expense impact of this 26.3 year life extension results in an annual decrease of approximately \$1.0 million.

5. *Electric Utility – Other Production: Blue Lake Units 1-4*

The Blue Lake Peaking Plant is located south of Shakopee, Minnesota, and consists of four 55 MW oil-fired combustion turbines. The plant became operational in 1974. The plant is primarily used for capacity accreditation, and lesser so for energy production during peak demand periods.

In the IRP the Company stated that Blue Lake Units 1-4 would provide reserve capacity through 2023. There are no major capital additions planned for the facility. The currently approved remaining life is 0.5 years from January 1, 2019. These units were analyzed based on the number of starts and the hours run and it was determined that with minimal operating costs, the Company would anticipate them lasting in a timeframe comparable with the IRP date. Thus, we propose a 4.5 year remaining life as of January 1, 2019 to correspond to a mid-2023 plant retirement which would decrease annual depreciation expense by \$1.0 million.

6. *Electric Utility – Other Production: Blue Lake Units 7 and 8*

Blue Lake Units 7 and 8, installed in 2005, are combustion turbines rated at 147 MW each and have a separate remaining life from Units 1-4. These units are also used for their peaking abilities.

Blue Lake Units 7 and 8's combustion turbines are the same model as Angus Anson Unit 4 and they were installed in the same year. Plant personnel maintain these units on a similar level and timeframe and, therefore, these units are expected to have a similar end of life date. Therefore, we are requesting a retirement date of May 31, 2045 which represents a 26.4 year remaining life as of January 1, 2019. The estimated

depreciation expense impact of this change to remaining lives results in an annual decrease in depreciation of approximately \$1.1 million for both units combined.

7. *Electric Utility – Other Production: Blazing Star I, Foxtail, and Lake Benton Wind Projects*

During 2019, the Company plans to in-service three new wind farms – Blazing Star I, Foxtail, and Lake Benton. Below are details on each plant:

- The Blazing Star I wind farm is a 200 MW wind project located in southwest Minnesota's Lincoln County that will provide enough renewable energy to power more than 100,000 homes. The estimated in-service date is December 2019.
- Foxtail wind farm, located in Dickey County, North Dakota, is a 150 MW project estimated to be in-serviced in September 2019.
- Lake Benton wind farm in Pipestone County, Minnesota will be the site of the 100 MW project to be in-serviced in December 2019.

Consistent with our actions in the IRP and the Renewable Energy Standard Rider⁴, the Company proposes the remaining life for these three wind farms be set to 25 years from their in-service dates as estimated above. A 25-year life is consistent with the treatment of the Company's Grand Meadow Wind, Nobles Wind, Border Winds, Pleasant Valley Wind, and Courtenay Wind facilities. A 25-year life is also consistent with remaining life expectations stated by the manufacturer of the turbines being used at these facilities.

Based on the remaining life of 25 years as of the estimated in-service dates, along with the net salvage rate of negative 8.5 percent as discussed in Section D below, the Company has calculated 2019 depreciation for these three projects of approximately \$4.1 million. The \$4.1 million represents a partial year of depreciation as these plants were in-serviced during the year.

⁴ Docket No. E002/M-17-818

Table 2: Summary of 2019 Depreciation Expense on New Wind Facilities

Plant	Estimated in-service date	2019 depreciation expense
Blazing Star I	December 2019	\$559,266
Foxtail	September 2019	\$3,229,622
Lake Benton	December 2019	\$308,490
2019 Partial Year Impact		(\$4,097,378)

8. *Gas Utility –Production: Wescott*

The Company’s Wescott Facility in Inver Grove Heights, Minnesota serves two main functions: 1) liquefaction and vaporization of liquefied natural gas (LNG), and 2) storage of liquid propane (LP).

On January 31, 2019, the Commission approved the sale of two LP fuel storage tanks, associated equipment, and real property to Flint Hills in Docket No. G002/PA-18-294. The LNG facilities were not affected by the transaction. The two LP storage vessels at Wescott stored additional inventory for the Company’s Sibley LP Plant. The sale of the additional LP storage at Wescott does not impact the operational requirements of the Sibley LP plant. This plant was removed from Attachments A and B but left in the rollforward schedules at Attachments C and D since they appropriately had a plant balance at January 1, 2019.

D. Change in Net Salvage Rates

At this time the only change to net salvage rates being requested is for the addition of the three new wind farms (Blazing Star I, Foxtail, and Lake Benton) which are expected to in-service during 2019.

Although we cannot currently determine with certainty when or under what conditions these wind farms will be dismantled or demolished for final retirement, we must provide sufficient funding for these events. This will allow the Company to recover the cost of the removal of towers, turbines, concrete footings, transformers and other accessory equipment necessary to return the land to usable green space as we expect to lease land for the majority of these large wind energy conversion systems.

The Company proposes to use a net salvage rate of negative 8.5 percent for the three wind projects to be in-serviced in 2019. This net salvage rate is the same rate currently

approved for Courtenay Wind, Pleasant Valley Wind, and Border Winds. This rate is an approximate average of the currently approved net salvage rates of negative 6 percent for Nobles Wind Farm and negative 11.1 percent for Grand Meadow Wind. The previously approved net salvage rates for other wind facilities were used as a guideline until a site-specific study can be completed for these facilities.

As per Commission order, every five years we are required to perform a comprehensive dismantling study on all electric generation plants. The last study was filed in our 2015 Annual Review of Remaining Lives (Docket No. E,G002/D-15-46) and thus, next year, in our 2020 Annual Review of Remaining Lives we will submit a new dismantling study which will incorporate all of the wind farms and other plants added to the system since the 2015 study.

The construction and equipment for these four new wind farms are similar enough to the current wind farms on the Company's system that we are confident that the net salvage rates for this new facility will be comparable. For this reason, we are requesting that the initial net salvage rate for Blazing Star I, Foxtail, and Lake Benton wind farms be set at negative 8.5 percent.

E. Removal Update

Order Point 5 of the Commission's September 8, 2018 Order for our 2018 remaining life filing, required the Company to continue to provide "updates on removal costs for the Minnesota Valley Plant, Key City Plant and Black Dog Units 3 and 4, including the impact on depreciation reserves, and a final true-up when the retirement/removal is completed." We provide the requested information below.

Additionally, every five years, the Company is required to file a comprehensive dismantling study on all steam, hydro, and other production electric generating plants in order to estimate the present-day costs for retiring and demolishing the facilities. As the last study was presented in our 2015 Review of Remaining Lives, the next dismantling study will be due in the Company's 2020 Review of Remaining Lives.

In preparing for this filing, the Company has reviewed its estimate of dismantling costs as shown in the TLG cost estimate, and compared them to internal estimates. In general, the Company believes that estimates provided by TLG are reasonable. In total, the Company does not believe it has reason to expect a deficit during the dismantling of the plants. The dismantling and decommissioning management process the Company follows typically involves a combination of internal removal work as well as contract work with outside vendors. Various activities are submitted to contract firms for bid and the Company then works to supervise and cooperate with

vendors as they perform the dismantling activities. The work performed by these vendors often includes more than one of the subcategories provided by TLG and is paid for in aggregate. For example, the cost quoted by a contractor may or may not include a credit for salvage, and typically does not break out fees involved in management and supervision, worker access, contingency, etc. The use of vendors external to Xcel Energy makes it impossible to assign actual costs back to TLG's estimate, but the Company has attempted to get as close as is feasible. The location specific details of the Companies analysis are discussed below.

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

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

As of January 1, 2019, the Unit 4 turbine, generator, and boiler have been removed. The ash ponds have been dredged and partially filled. Ash pond fill and cover will be completed during 2019. The coal yard remediation has been started and will be completed in 2020. The original coal stacks for Units 2 and 3 have been removed and the tall common stack will be removed in 2019. The Unit 3 turbine, Unit 3 boiler, Unit 2 boiler and related plant equipment are planned for removal in 2021-2025. There is also a portion of the facility that is necessary for the continued operation of Units 5 and 6. It is anticipated that these shared portions of the generating facility will not be removed until the cessation of all Black Dog location operations.

Over the life of the Steam Production Black Dog units, the Company has collected approximately \$30.5 million for general dismantling activities. An additional \$33.2 million for the coal yard remediation is being collected over 15 years (beginning in 2013) and \$1.6 million was added to the TLG cost estimate for comparison to represent the Unit 2 Boiler removal which has been completed for a total of approx. \$65.3 million in estimated total project cost. The Company continues to believe that the removal costs estimated are still reasonable to total expected at project completion.

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

In total, the Company believes it is reasonably close to TLG's estimate, but notes that there are some substantial differences. Most notably, the coal yard remediation shows a surplus due to the labor market at the time which the contract was entered.

Conversely, the boiler deficit was due to the additional effort required to retain the associated structures during the boiler removal since they will continue to support the remaining Other Production function. The scrap credit identified by the Company's engineering staff was another driver. The scrap market, which is impacted by macro-economic events, can be difficult to predict and will certainly swing cost estimates. Additionally the actual Stainless Steel, Nickel, and Motors scrap quantities were less than estimated.

Table 3: Comparison of Steam Black Dog Removal Estimates

(Amounts in Millions)	Per Xcel Energy	Per TLG	Over/ (Under)
<u>Identified Items</u>			
Asbestos Remediation	2.10	3.90	(1.80)
Ash/Ponds/Coal Yard	24.70	36.50	(11.80)
Boilers	14.10	4.20	9.90
Contingency	9.30	5.70	3.60
Equipment Removal	9.00	4.80	4.20
Pre-Demolition Cleaning	0.30	0.70	(0.40)
Project/Constr Mgmt/Indirects	6.70	7.90	(1.20)
Structures Demolition	5.20	5.40	(0.20)
Utilities Allowance	0.10	-	0.10
Total Identified	71.50	69.10	2.40
Unidentified Items	-	7.00	(7.00)
Total Removal Costs	71.50	76.10	(4.60)
Scrap Credit	(1.00)	(10.80)	9.80
Total (including Scrap)	70.50	65.30	5.20

It is hard to get a good estimate of the true deficits by line item because some of the costs could not be directly assigned, but the Company believes this analysis/method should provide adequate assurance that the Black Dog removal process continues to be progressing as expected as the majority of the net deficit between removal and

salvage is explained in the higher contingency used by Xcel Energy and not a net cost over-run on activities. This would indicate that variances remain within the planned for allowance.

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

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

The coal yard removal and remediation was begun in 2018 and is anticipated to be completed in the first half of 2019. Asbestos abatement will occur in 2021, with the full site demolition date to follow mainly in 2022. The completion of demolition is currently expected to be in 2023. As costs of removal are incurred at the Minnesota Valley Plant, the costs are treated as a debit to the depreciation reserve and the reserve balance are reduced. At final removal of the plant assets, if there is reserve in excess of the plant balance, we plan to transfer this reserve to other steam production accounts.

In sum, while the dam removal efforts have been completed much of the remediation process still needs to be completed. Table 4 below compares the Company's removal estimates to the TLG study's 5.2 table using the same categories as the Black Dog estimate. At present, the Company does not believe any of the line items are unrealistic. Any decommissioning process will present unique and unexpected challenges. Additionally, the scrap and contract labor markets, which are impacted by macro-economic events, can be difficult to predict and will certainly swing cost estimates.

Table 4: Comparison of Steam Minnesota Valley Removal Estimates

(Amounts in Millions)	Per Xcel Energy	Per TLG	Over/ (Under)
<u>Identified Items</u>			
Asbestos Remediation	2.10	3.40	(1.30)
Ash/Ponds/Coal Yard	4.00	3.40	0.60
Boilers	1.20	1.00	0.20
Contingency	2.90	4.20	(1.30)
Equipment Removal	1.00	2.50	(1.50)
Pre-Demolition Cleaning	0.20	0.50	(0.30)
Project/Constr Mgmt/Indirects	1.80	5.60	(3.80)
Structures Demolition	1.20	4.50	(3.30)
Utilities Allowance	0.20	-	0.20
Total Identified	14.60	25.10	(10.50)
Unidentified Items	-	4.80	(4.80)
Total Identified and Unidentified	14.60	29.90	(15.30)
Scrap Credit	-	(7.90)	7.90
Total (including Scrap)	14.60	22.00	(7.40)

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

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

The Key City units are similar enough to the units currently in production at Granite City as to allow them to be used as a source of spare parts. Given this unique situation, the Company is maintaining the Key City facility in a dormant state to support continued operations of the Granite City facility until the date that Granite City is retired. Per this remaining lives filing, Granite City will be retired on June 30, 2019. Once Granite City is retired, Key City will no longer be needed even in a dormant state. Subsequent to the shutdown at Granite City, the Company will perform some activities in the second half of the year in order to disconnect both Granite City and Key City from the grid. Additionally, the Company will be preparing more detailed dismantling plans and estimates for each of these plants.

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

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

F. Resource Plan Comparison

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

G. Other Dockets Pending with the Commission

The Company has submitted filings with the Commission for several proposed asset purchases. Should the Commission approve these projects, Attachment H shows the proposed plant in-service amounts, asset life, net salvage, and projected in-service dates and uses these values to calculate the impact to 2019's depreciation expense. The 2019 partial year impact would increase estimated depreciation \$9.9 million, and the full year 2020 estimated depreciation expense impact would be \$26.9 million. If these dockets have been decided before the Remaining Life Order has been issued, we request that the remaining lives and net salvage rates be included in this order.

In Docket No. IP6949,E002/PA-18-702, the Company proposes to purchase Mankato Energy Center (MEC I) and the expansion project, Mankato Energy Center II (MEC II). The Mankato Energy Center is located on approximately 25 acres of property in the city of Mankato in Blue Earth County, Minnesota. Should the Commission approve this acquisition, the Company would propose retirement dates of December 31, 2046 for MEC I and December 31, 2054 for MEC II. The FERC 341 Structures and Improvements accounts for both units would have the longer life

of 2054 for both units as is consistent with the Company's practice to dismantle all units on-site simultaneously as to minimize the removal costs.

The Community Wind North (CWN) and Jeffers Wind project acquisitions were proposed in Docket No. E002/M-18-777. The CWN Facilities and Jeffers Wind Facility are currently owned by Longroad Energy and the Company has proposed to acquire, own, and operate two 13.2 MW refurbished wind facilities (the CWN Facilities) and the 44 MW refurbished Jeffers Wind Facility. CWN is located in Lincoln County, Minnesota, and achieved commercial operation in May 2012. Jeffers is located in Cottonwood County, Minnesota, and achieved commercial operation on October 10, 2008. Under the acquisition scenario, the repowered wind resources are assumed to operate for 25 years.

VI. MINNESOTA JURISDICTIONAL DEPRECIATION

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

However, the depreciation reserve using Minnesota-approved lives and net salvage rates in this filing cannot be compared directly with total Company financial results reported in Securities and Exchange Commission or other financial filings. This stems from the fact that the North Dakota Public Service Commission and the South Dakota Public Utilities Commission have applied remaining lives for some production plants that are materially different from what the Minnesota Commission has approved in previous remaining life filings.⁵

⁵ 2012 North Dakota Electric Rate Case, Case No. PU-12-813; 2012 South Dakota Electric Rate Case, Docket No. EL12-046.

VII. EFFECT OF THE CHANGE IN RATES

This Petition will not impact customer rates, the price of Xcel Energy natural gas and electric service, or the terms and conditions of service. Rather, the changes will reflect the way the Company recognizes depreciation expenses for relevant assets in the current year.

CONCLUSION

Xcel Energy respectfully requests the Commission approve a total decrease in depreciation and amortization expense of \$13.4 million for existing assets and an increase of \$4.1 million related to a partial year of depreciation on 2019 in-serviced wind farms for a net impact of a \$9.3 million decrease as proposed in this filing based on the proposed remaining lives and net salvage rates for the electric and gas utilities, with an effective date of January 1, 2019 for assets included in base rates, and effective with the in-service date for assets included in Riders.

In addition, should the Commission approve any of the other pending asset purchase filings before the Commission determines the outcome in the instant docket, we request that those remaining lives and net salvage rates be incorporated into this docket and included in the Commission's order.

Dated: February 19, 2019

Northern States Power Company

2019 REVIEW OF REMAINING LIVES
Supporting Attachments

- A Summary of Proposed Remaining Lives
- B Comparison of Present and Proposed Lives
- C 2018 Plant In-service Rollforward
- D 2018 Accumulated Depreciation Rollforward
- E 2018 Summary of Annual Depreciation Accruals
- F Integrated Resource Plan Comparison
- G Historical Comparison of Changes to Remaining Life
- H Other Dockets Pending with the Commission

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Dan Lipschultz
Matthew Schuerger
Katie J. Sieben
John A. Tuma

Vice Chair
Commissioner
Commissioner
Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF THE 2019 REVIEW OF
REMAINING LIVES

DOCKET No. E,G002/D-19- _____

PETITION

SUMMARY OF FILING

Please take notice that on February 19, 2019, Northern States Power Company, doing business as Xcel Energy, filed with the Minnesota Public Utilities Commission a Petition for approval of its 2019 Review of Remaining Lives. The Company requests a decrease of approximately \$13.4 million in 2019 total Company annual depreciation and amortization expense for existing assets and an increase of \$4.1 million related to a partial year of depreciation on 2019 in-serviced wind farms for a net impact of a \$9.3 million decrease for electric utility generating facilities and gas utility generation and storage facilities based on beginning of year balances for assets not presently included in rate riders. The Company requests that upon Commission approval, the new remaining lives become effective January 1, 2019.

Electric Utility
 Steam Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/19
Allen S. King			
E311	Structures & Improvements	-8.2	18.5 yrs
E312	Boiler Plant Equipment	-8.2	18.5
E314	Turbogenerator Units	-8.2	18.5
E315	Accessory Electric Equipment	-8.2	18.5
E316	Miscellaneous Power Plant Equipment	-8.2	18.5
Red Wing			
E311	Structures & Improvements	-27.8	9.0 yrs
E312	Boiler Plant Equipment	-27.8	9.0
E314	Turbogenerator Units	-27.8	9.0
E315	Accessory Electric Equipment	-27.8	9.0
E316	Miscellaneous Power Plant Equipment	-27.8	9.0
Sherco Unit 1			
E311	Structures & Improvements	-15.2	8.0 yrs
E312	Boiler Plant Equipment	-15.2	8.0
E314	Turbogenerator Units	-15.2	8.0
E315	Accessory Electric Equipment	-15.2	8.0
E316	Miscellaneous Power Plant Equipment	-15.2	8.0
Sherco Unit 2			
E311	Structures & Improvements	-15.2	8.0 yrs
E312	Boiler Plant Equipment	-15.2	5.0
E314	Turbogenerator Units	-15.2	5.0
E315	Accessory Electric Equipment	-15.2	5.0
E316	Miscellaneous Power Plant Equipment	-15.2	5.0
Sherco Unit 3			
E311	Structures & Improvements	-5.4	17.0 yrs
E312	Boiler Plant Equipment	-5.4	17.0
E314	Turbogenerator Units	-5.4	17.0
E315	Accessory Electric Equipment	-5.4	17.0
E316	Miscellaneous Power Plant Equipment	-5.4	17.0
Wilmarth			
E311	Structures & Improvements	-26.8	9.0 yrs
E312	Boiler Plant Equipment	-26.8	9.0
E314	Turbogenerator Units	-26.8	9.0
E315	Accessory Electric Equipment	-26.8	9.0
E316	Miscellaneous Power Plant Equipment	-26.8	9.0

Electric Utility
 Nuclear Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/19
Monticello			
E302	Franchises & Consents	0.0	11.8 yrs
E321	Structures & Improvements	0.0	11.8
E322	Reactor Plant Equipment	0.0	11.8
E323	Turbogenerator Units	0.0	11.8
E324	Accessory Electric Equipment	0.0	11.8
E325	Miscellaneous Power Plant Equipment	0.0	11.8
Monticello - Interim Storage Facility			
E321	Structures & Improvements	0.0	11.8 yrs
E322	Reactor Plant Equipment	0.0	11.8
Prairie Island Unit 1 & 2			
E302	Franchises & Consents	0.0	15.3 yrs
E321	Structures & Improvements	0.0	15.3
E322	Reactor Plant Equipment	0.0	15.3
E323	Turbogenerator Units	0.0	15.3
E324	Accessory Electric Equipment	0.0	15.3
E325	Miscellaneous Power Plant Equipment	0.0	15.3
Prairie Island - Interim Storage Facility			
E321	Structures & Improvements	0.0	15.3 yrs
E322	Reactor Plant Equipment	0.0	15.3

Electric Utility
 Hydro Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/19
Hennepin Island			
E302	Franchises & Consents	0.0	15.2 yrs
E331	Structures & Improvements	-26.4	15.2
E332	Reservoirs, Dams & Waterways	-26.4	15.2
E333	Water Wheels, Turbines & Generators	-26.4	15.2
E334	Accessory Electric Equipment	-26.4	15.2
E335	Miscellaneous Power Plant Equipment	-26.4	15.2
St. Croix Falls			
E331	Structures & Improvements	-7.5	9.0 yrs
E332	Reservoirs, Dams & Waterways	-7.5	9.0
Upper Dam			
E332	Reservoirs, Dams & Waterways	-26.4	15.2 yrs
E335	Miscellaneous Power Plant Equipment	-26.4	15.2

Electric Utility
 Steam Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/19
Angus C. Anson Unit 2 & 3			
E341	Structures & Improvements	-6.5	26.4 yrs
E342	Fuel Holders, Producers & Accessories	-9.6	22.0
E343	Prime Movers	-9.6	22.0
E344	Generators	-9.6	22.0
E345	Accessory Electric Equipment	-9.6	22.0
E346	Miscellaneous Power Plant Equipment	-9.6	22.0
Angus C. Anson Unit 4			
E341	Structures & Improvements	-6.5	26.4 yrs
E342	Fuel Holders, Producers & Accessories	-6.5	26.4
E343	Prime Movers	-6.5	26.4
E344	Generators	-6.5	26.4
E345	Accessory Electric Equipment	-6.5	26.4
E346	Miscellaneous Power Plant Equipment	-6.5	26.4
Black Dog Unit 5			
E341	Structures & Improvements	-11.4	39.3 yrs
E342	Fuel Holders, Producers & Accessories	-11.4	13.0
E343	Prime Movers	-11.4	13.0
E344	Generators	-11.4	13.0
E345	Accessory Electric Equipment	-11.4	13.0
E346	Miscellaneous Power Plant Equipment	-11.4	13.0
Black Dog Unit 6			
E341	Structures & Improvements	-5.0	39.3 yrs
E342	Fuel Holders, Producers & Accessories	-5.0	39.3
E343	Prime Movers	-5.0	39.3
E344	Generators	-5.0	39.3
E345	Accessory Electric Equipment	-5.0	39.3
E346	Miscellaneous Power Plant Equipment	-5.0	39.3
Blazing Star I Wind			
E340.1	Wind Rights	0.0	25.0 yrs*
E341	Structures & Improvements	-8.5	25.0*
E342	Fuel Holders, Producers & Accessories	-8.5	25.0*
E343	Prime Movers	-8.5	25.0*
E344	Generators	-8.5	25.0*
E345	Accessory Electric Equipment	-8.5	25.0*
E346	Miscellaneous Power Plant Equipment	-8.5	25.0*

Electric Utility
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/19
Blue Lake Units 1 thru 4			
E341	Structures & Improvements	-11.7	26.4 yrs
E342	Fuel Holders, Producers & Accessories	-22.9	4.5
E343	Prime Movers	-22.9	4.5
E344	Generators	-22.9	4.5
E345	Accessory Electric Equipment	-22.9	4.5
E346	Miscellaneous Power Plant Equipment	-22.9	4.5
Blue Lake Units 7 & 8			
E341	Structures & Improvements	-11.7	26.4 yrs
E342	Fuel Holders, Producers & Accessories	-11.7	26.4
E343	Prime Movers	-11.7	26.4
E344	Generators	-11.7	26.4
E345	Accessory Electric Equipment	-11.7	26.4
E346	Miscellaneous Power Plant Equipment	-11.7	26.4
Border Winds			
E340.1	Wind Rights	0.0	22.0 yrs
E341	Structures & Improvements	-8.5	22.0
E342	Fuel Holders, Producers & Accessories	-8.5	22.0
E343	Prime Movers	-8.5	22.0
E344	Generators	-8.5	22.0
E345	Accessory Electric Equipment	-8.5	22.0
E346	Miscellaneous Power Plant Equipment	-8.5	22.0
Courtenay Wind			
E340.1	Wind Rights	0.0	22.9 yrs
E341	Structures & Improvements	-8.5	22.9
E342	Fuel Holders, Producers & Accessories	-8.5	22.9
E343	Prime Movers	-8.5	22.9
E344	Generators	-8.5	22.9
E345	Accessory Electric Equipment	-8.5	22.9
E346	Miscellaneous Power Plant Equipment	-8.5	22.9
Foxtail Wind			
E340.1	Wind Rights	0.0	25.0 yrs*
E341	Structures & Improvements	-8.5	25.0*
E342	Fuel Holders, Producers & Accessories	-8.5	25.0*
E343	Prime Movers	-8.5	25.0*
E344	Generators	-8.5	25.0*
E345	Accessory Electric Equipment	-8.5	25.0*
E346	Miscellaneous Power Plant Equipment	-8.5	25.0*

Electric Utility
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/19
Grand Meadow Wind			
E340.1	Wind Rights	0.0	14.9 yrs
E341	Structures & Improvements	-11.1	14.9
E342	Fuel Holders, Producers & Accessories	-11.1	14.9
E343	Prime Movers	-11.1	14.9
E344	Generators	-11.1	14.9
E345	Accessory Electric Equipment	-11.1	14.9
E346	Miscellaneous Power Plant Equipment	-11.1	14.9
Granite City			
E341	Structures & Improvements	-50.4	0.5 yrs
E342	Fuel Holders, Producers & Accessories	-50.4	0.5
E343	Prime Movers	-50.4	0.5
E344	Generators	-50.4	0.5
E345	Accessory Electric Equipment	-50.4	0.5
E346	Miscellaneous Power Plant Equipment	-50.4	0.5
High Bridge			
E341	Structures & Improvements	-3.5	29.4 yrs
E342	Fuel Holders, Producers & Accessories	-3.5	29.4
E343	Prime Movers	-3.5	29.4
E344	Generators	-3.5	29.4
E345	Accessory Electric Equipment	-3.5	29.4
E346	Miscellaneous Power Plant Equipment	-3.5	29.4
Inver Hills			
E341	Structures & Improvements	-18.3	8.0 yrs
E342	Fuel Holders, Producers & Accessories	-18.3	8.0
E343	Prime Movers	-18.3	8.0
E344	Generators	-18.3	8.0
E345	Accessory Electric Equipment	-18.3	8.0
E346	Miscellaneous Power Plant Equipment	-18.3	8.0
Lake Benton Wind			
E340.1	Wind Rights	0.0	25.0 yrs*
E341	Structures & Improvements	-8.5	25.0*
E342	Fuel Holders, Producers & Accessories	-8.5	25.0*
E343	Prime Movers	-8.5	25.0*
E344	Generators	-8.5	25.0*
E345	Accessory Electric Equipment	-8.5	25.0*
E346	Miscellaneous Power Plant Equipment	-8.5	25.0*

Electric Utility
 Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/19
Nobles Wind			
E340.1	Wind Rights	0.0	16.9 yrs
E341	Structures & Improvements	-6.0	16.9
E342	Fuel Holders, Producers & Accessories	-6.0	16.9
E343	Prime Movers	-6.0	16.9
E344	Generators	-6.0	16.9
E345	Accessory Electric Equipment	-6.0	16.9
E346	Miscellaneous Power Plant Equipment	-6.0	16.9
Pleasant Valley Wind			
E340.1	Wind Rights	0.0	22.0 yrs
E341	Structures & Improvements	-8.5	22.0
E342	Fuel Holders, Producers & Accessories	-8.5	22.0
E343	Prime Movers	-8.5	22.0
E344	Generators	-8.5	22.0
E345	Accessory Electric Equipment	-8.5	22.0
E346	Miscellaneous Power Plant Equipment	-8.5	22.0
Riverside			
E341	Structures & Improvements	-11.3	30.2 yrs
E342	Fuel Holders, Producers & Accessories	-11.3	30.2
E343	Prime Movers	-11.3	30.2
E344	Generators	-11.3	30.2
E345	Accessory Electric Equipment	-11.3	30.2
E346	Miscellaneous Power Plant Equipment	-11.3	30.2
Wind-to-Battery System			
E348.1	Energy Storage Equipment	0.0	5.0 yrs

*Note: Remaining Lives shown for Blazing Star I, Foxtail, and Lake Benton are as of the facilities' in-service dates, expected in 2019.

Electric Utility
 Other Production (on dockets currently pending with the Commission)

Account	Description	Proposed Net Salvage (%)	Proposed Remaining Life as of Estimated In-service Date**
Community Wind North			
E340.1	Wind Rights	0.0	25.0 yrs
E341	Structures & Improvements	-8.5	25.0
E342	Fuel Holders, Producers & Accessories	-8.5	25.0
E343	Prime Movers	-8.5	25.0
E344	Generators	-8.5	25.0
E345	Accessory Electric Equipment	-8.5	25.0
E346	Miscellaneous Power Plant Equipment	-8.5	25.0
Jeffers Wind			
E340.1	Wind Rights	0.0	25.0 yrs
E341	Structures & Improvements	-8.5	25.0
E342	Fuel Holders, Producers & Accessories	-8.5	25.0
E343	Prime Movers	-8.5	25.0
E344	Generators	-8.5	25.0
E345	Accessory Electric Equipment	-8.5	25.0
E346	Miscellaneous Power Plant Equipment	-8.5	25.0
Mankato Energy Center Unit 1			
E341	Structures & Improvements	-6.0	35.5 yrs
E342	Fuel Holders, Producers & Accessories	-6.0	27.5
E343	Prime Movers	-6.0	27.5
E344	Generators	-6.0	27.5
E345	Accessory Electric Equipment	-6.0	27.5
E346	Miscellaneous Power Plant Equipment	-6.0	27.5
Mankato Energy Center Unit 1			
E341	Structures & Improvements	-6.0	35.5 yrs
E342	Fuel Holders, Producers & Accessories	-6.0	35.5
E343	Prime Movers	-6.0	35.5
E344	Generators	-6.0	35.5
E345	Accessory Electric Equipment	-6.0	35.5
E346	Miscellaneous Power Plant Equipment	-6.0	35.5

**Estimated in-service dates are December 2019 for Community Wind North and Jeffers Wind and July 2019 for the Mankato Energy Center Units as noted in Attachment H.

Gas Utility
 Gas Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/19
Maplewood			
G305	Structures & Improvements	-93.7	11.0 yrs
G311	LP Gas Equipment	-93.7	11.0
G320	Other Equipment	-93.7	11.0
Sibley			
G305	Structures & Improvements	-79.5	11.0 yrs
G311	LP Gas Equipment	-79.5	11.0
G320	Other Equipment	-79.5	11.0

Gas Utility
 Gas Storage

Account	Description	Net Salvage (%)	Remaining Life 01/01/19
Wescott			
G361	Structures & Improvements	-19.2	5.0 yrs
G362	Gas Holders	-19.2	5.0
G363	Purification Equipment	-19.2	5.0
G363.1	Liquefaction Equipment	-19.2	5.0
G363.2	Vaporizing Equipment	-19.2	9.0
G363.3	Compressor Equipment	-19.2	14.0
G363.4	Measuring & Regulating Equipment	-19.2	5.0
G363.5	Other Equipment	-19.2	5.0

Northern States Power Company
Comparison of Present and Approved Lives
Electric and Gas Utilities Summary - 2019

	Plant Balance 1/1/2019 (1)	Reserve Balance 1/1/2019 (2)	Present			Proposed			Proposed Less Present Expense (10)	
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)		Depreciation Expense (9)
Total Steam Production	\$ 2,318,084,682	\$ 1,505,444,604	12.1	11.1	-10.5	\$ 95,034,773	12.2	-10.5	\$ 86,876,184	\$ (8,158,590)
Total Nuclear Production	4,065,799,295	1,890,577,832	14.5	13.5	0.0	160,657,920	13.5	0.0	160,657,920	-
Total Hydro Production	28,785,336	13,314,362	15.7	14.7	-24.8	1,534,105	14.7	-24.8	1,534,105	-
Total Other Production	2,958,379,091	918,490,646	21.1	20.1	-8.2	113,332,971	21.1	-8.2	108,086,673	(5,246,298)
Total Gas Production	16,352,211	11,906,323	12.0	11.0	-84.3	1,657,453	11.0	-84.3	1,657,453	-
Total Gas Storage	54,631,951	39,138,536	10.9	9.9	-19.2	2,630,692	9.9	-19.2	2,630,692	-
Total Company	\$ 9,442,032,565	\$ 4,378,872,302				\$ 374,847,914			\$ 361,443,027	\$ (13,404,887)

Total Change to Depreciation Expense \$ (13,404,887)

	Beginning Regulatory Balance 1/1/2019 (1)	Accumulated Amortization 1/1/2019 (2)	Present		Proposed		Proposed Less Present Expense (8)	
			Approved Amortization Period (Yrs) (3)	Remaining Amortization Period (Yrs) (4)	Present Amortization Expense (5)	Remaining Amortization Period (Yrs) (6)		Proposed Amortization Expense (7)
Total Steam Production - Regulatory Liability Amortization	\$ 47,308,519	\$ 19,386,858	11.3	10.3	\$ 2,711,084	10.4	\$ 2,681,488	\$ (29,596)

Total Change to Amortization Expense \$ (29,596)

Total Change to Depreciation and Amortization Expense \$ (13,434,483)

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

	Plant Balance 1/1/2019 (1)	Reserve Balance 1/1/2019 (2)	Present				Proposed			Proposed
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	Less Present Expense (10)
E311 Structures & Improvements										
Black Dog	\$ -	\$ 984,055	-	-	N/A	\$ -	-	N/A	\$ -	\$ -
Allen S. King	39,916,358	25,410,080	19.5	18.5	-8.2	961,050	18.5	-8.2	961,050	-
Minnesota Valley	-	6,629,269	-	-	N/A	-	-	N/A	-	-
Red Wing	12,441,724	12,128,897	10.0	9.0	-27.8	419,070	9.0	-27.8	419,070	-
Sherco Unit 1 & 2	95,779,675	84,574,136	8.0	7.0	-15.2	3,680,578	8.0	-15.2	3,220,506	(460,072)
Sherco Unit 3	132,695,901	108,903,282	17.0	16.0	-5.4	1,934,887	17.0	-5.4	1,821,071	(113,817)
Wilmarth	11,107,836	9,031,761	10.0	9.0	-26.8	561,442	9.0	-26.8	561,442	-
Total/Composite	\$ 291,941,494	\$ 247,661,479	11.0	10.0	-10.8	\$ 7,557,027	10.8	-10.8	\$ 6,983,138	\$ (573,889)
E312 Boiler Plant Equipment										
Black Dog	\$ 109,036	\$ (24,887)	-	-	N/A	\$ -	-	N/A	\$ -	\$ -
Allen S. King	520,318,923	200,361,420	19.5	18.5	-8.2	19,601,279	18.5	-8.2	19,601,279	-
Minnesota Valley	-	10,438,004	-	-	N/A	-	-	N/A	-	-
Red Wing	48,881,210	43,345,093	10.0	9.0	-27.8	2,125,010	9.0	-27.8	2,125,010	-
Sherco Unit 1	272,847,830	195,935,172	8.0	7.0	-15.2	16,912,218	8.0	-15.2	14,798,191	(2,114,027)
Sherco Unit 2	161,233,427	135,601,206	5.0	4.0	-15.2	12,534,926	5.0	-15.2	10,027,940	(2,506,985)
Sherco Unit 3	415,476,625	283,218,639	17.0	16.0	-5.4	9,668,358	17.0	-5.4	9,099,631	(568,727)
Wilmarth	41,862,243	41,162,488	10.0	9.0	-26.8	1,324,315	9.0	-26.8	1,324,315	-
Total/Composite	\$ 1,460,729,294	\$ 910,037,134	12.4	11.4	-10.7	\$ 62,166,106	12.4	-10.7	\$ 56,976,367	\$ (5,189,739)
E314 Turbogenerator Units										
Black Dog	\$ 37,165	\$ -	-	-	N/A	\$ -	-	N/A	\$ -	\$ -
Allen S. King	100,332,712	40,044,807	19.5	18.5	-8.2	3,703,524	18.5	-8.2	3,703,524	-
Minnesota Valley	-	3,527,431	-	-	N/A	-	-	N/A	-	-
Red Wing	3,298,153	3,199,334	10.0	9.0	-27.8	112,856	9.0	-27.8	112,856	-
Sherco Unit 1	69,533,139	46,086,124	8.0	7.0	-15.2	4,859,436	8.0	-15.2	4,252,007	(607,430)
Sherco Unit 2	56,495,721	46,162,550	5.0	4.0	-15.2	4,730,130	5.0	-15.2	3,784,104	(946,026)
Sherco Unit 3	88,618,748	48,296,370	17.0	16.0	-5.4	2,819,237	17.0	-5.4	2,653,399	(165,837)
Wilmarth	6,145,863	3,844,417	10.0	9.0	-26.8	438,726	9.0	-26.8	438,726	-
Total/Composite	\$ 324,461,502	\$ 191,161,033	11.1	10.1	-10.7	\$ 16,663,909	11.2	-10.7	\$ 14,944,616	\$ (1,719,293)

	Plant Balance 1/1/2019 (1)	Reserve Balance 1/1/2019 (2)	Present				Proposed			Proposed
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	Less Present Expense (10)
E315 Accessory Electric Equipment										
Black Dog	\$ -	\$ -	-	-	N/A	\$ -	-	N/A	\$ -	\$ -
Allen S. King	47,728,828	17,497,342	19.5	18.5	-8.2	1,845,689	18.5	-8.2	1,845,689	-
Minnesota Valley	-	977,491	-	-	N/A	-	-	N/A	-	-
Red Wing	1,917,829	1,990,218	10.0	9.0	-27.8	51,196	9.0	-27.8	51,196	-
Sherco Unit 1	45,630,831	37,481,868	8.0	7.0	-15.2	2,154,978	8.0	-15.2	1,885,606	(269,372)
Sherco Unit 2	6,720,210	4,637,343	5.0	4.0	-15.2	776,085	5.0	-15.2	620,868	(155,217)
Sherco Unit 3	83,521,234	51,630,217	17.0	16.0	-5.4	2,275,073	17.0	-5.4	2,141,245	(133,828)
Wilmarth	1,545,765	1,501,860	10.0	9.0	-26.8	50,908	9.0	-26.8	50,908	-
Total/Composite	\$ 187,064,696	\$ 115,716,338	13.4	12.4	-9.3	\$ 7,153,929	13.4	-9.3	\$ 6,595,512	\$ (558,417)
E316 Miscellaneous Power Plant Equipment										
Black Dog	\$ -	\$ 121,150	-	-	N/A	\$ -	-	N/A	\$ -	\$ -
Allen S. King	7,894,024	6,005,294	19.5	18.5	-8.2	137,083	18.5	-8.2	137,083	-
Minnesota Valley	-	499,011	-	-	N/A	-	-	N/A	-	-
Red Wing	1,283,863	1,249,281	10.0	9.0	-27.8	43,500	9.0	-27.8	43,500	-
Sherco Unit 1	12,204,125	9,941,574	8.0	7.0	-15.2	588,225	8.0	-15.2	514,697	(73,528)
Sherco Unit 2	42,219	496	5.0	4.0	-15.2	12,035	5.0	-15.2	9,628	(2,407)
Sherco Unit 3	31,675,940	22,148,543	17.0	16.0	-5.4	702,369	17.0	-5.4	661,053	(41,316)
Wilmarth	787,526	903,272	10.0	9.0	-26.8	10,590	9.0	-26.8	10,590	-
Total/Composite	\$ 53,887,695	\$ 40,868,620	12.9	11.9	-8.9	\$ 1,493,802	12.9	-8.9	\$ 1,376,551	\$ (117,251)
Total Steam Production - Depreciation	\$ 2,318,084,682	\$ 1,505,444,604	12.1	11.1	-10.5	\$ 95,034,773	12.2	-10.5	\$ 86,876,184	\$ (8,158,590)
	Beginning Regulatory Balance 1/1/2019 (1)	Accumulated Amortization 1/1/2019 (2)	Approved Amortization Period (Yrs)** (3)	Remaining Amortization Period (Yrs) * (4)		Present Amortization Expense (5)	Remaining Amortization Period (Yrs) (6)		Proposed Amortization Expense (7)	Proposed Less Present Expense (8)
Regulatory Liability Amortizations										
Black Dog Remediation	\$ 33,150,000	\$ 13,278,414	15.0	9.0		\$ 2,207,954	9.0		\$ 2,207,954	\$ -
Sherco Unit 3 Deferral	14,158,519	6,108,444	21.0	16.0		503,130	17.0		473,534	(29,596)
Total Steam Production - Amortization	\$ 47,308,519	\$ 19,386,858	11.3	10.3		\$ 2,711,084	10.4		\$ 2,681,488	\$ (29,596)
Total Steam Production	\$ 2,365,393,201	\$ 1,524,831,462	12.1	11.1	-10.5	\$ 97,745,857	12.2	-10.5	\$ 89,557,671	\$ (8,188,185)

*Remaining life as of 1/1/19 due to passage of time.

**The Black Dog Remediation amortization period was set at 15 years beginning in 2013 per Docket No. E002/GR-12-961. The Sherco Unit 3 Deferral amortization period was set at 21 years beginning in 2014 per Docket No. E,G-002/D-14-181.

Northern States Power Company
Comparison of Present and Approved Lives
Nuclear

Docket No. E,G002/D-19-____
Attachment B
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	Plant Balance 1/1/2019 (1)	Reserve Balance 1/1/2019 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E302 Franchises & Consents										
Monticello	\$ 124,854,040	\$ 44,632,681	12.8	11.8	0.0	\$ 6,798,420	11.8	0.0	\$ 6,798,420	\$ -
Prairie Island Unit 1 & 2	122,307,005	33,222,079	16.3	15.3	0.0	5,822,544	15.3	0.0	5,822,544	-
Total/Composite	<u>\$ 247,161,045</u>	<u>\$ 77,854,760</u>	<u>14.4</u>	<u>13.4</u>	<u>0.0</u>	<u>\$ 12,620,964</u>	<u>13.4</u>	<u>0.0</u>	<u>\$ 12,620,964</u>	<u>\$ -</u>
E321 Structures & Improvements										
Monticello	\$ 232,911,966	\$ 128,145,589	12.8	11.8	0.0	\$ 8,878,506	11.8	0.0	\$ 8,878,506	\$ -
Monticello Interim Storage	31,313,964	13,640,154	12.8	11.8	0.0	1,497,781	11.8	0.0	1,497,781	-
Prairie Island Unit 1 & 2	312,122,705	190,682,448	16.3	15.3	0.0	7,937,272	15.3	0.0	7,937,272	-
PI Interim Storage	11,938,940	11,318,586	16.3	15.3	0.0	40,546	15.3	0.0	40,546	-
Total/Composite	<u>\$ 588,287,575</u>	<u>\$ 343,786,777</u>	<u>14.3</u>	<u>13.3</u>	<u>0.0</u>	<u>\$ 18,354,105</u>	<u>13.3</u>	<u>0.0</u>	<u>\$ 18,354,105</u>	<u>\$ -</u>
E322 Reactor Plant Equipment										
Monticello	\$ 680,906,459	\$ 328,608,478	12.8	11.8	0.0	\$ 29,855,761	11.8	0.0	\$ 29,855,761	\$ -
Monticello Interim Storage	57,668,429	15,960,360	12.8	11.8	0.0	3,534,582	11.8	0.0	3,534,582	-
Prairie Island Unit 1 & 2	938,991,139	416,184,963	16.3	15.3	0.0	34,170,338	15.3	0.0	34,170,338	-
PI Interim Storage	185,608,265	63,916,056	16.3	15.3	0.0	7,953,739	15.3	0.0	7,953,739	-
Total/Composite	<u>\$ 1,863,174,292</u>	<u>\$ 824,669,858</u>	<u>14.8</u>	<u>13.8</u>	<u>0.0</u>	<u>\$ 75,514,421</u>	<u>13.8</u>	<u>0.0</u>	<u>\$ 75,514,421</u>	<u>\$ -</u>
E323 Turbogenerator Units										
Monticello	\$ 256,001,665	\$ 102,537,797	12.8	11.8	0.0	\$ 13,005,413	11.8	0.0	\$ 13,005,413	\$ -
Prairie Island Unit 1 & 2	365,417,228	153,475,431	16.3	15.3	0.0	13,852,405	15.3	0.0	13,852,405	-
Total/Composite	<u>\$ 621,418,893</u>	<u>\$ 256,013,228</u>	<u>14.6</u>	<u>13.6</u>	<u>0.0</u>	<u>\$ 26,857,818</u>	<u>13.6</u>	<u>0.0</u>	<u>\$ 26,857,818</u>	<u>\$ -</u>

Northern States Power Company
Comparison of Present and Approved Lives
Nuclear

	Plant Balance 1/1/2019 (1)	Reserve Balance 1/1/2019 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E324 Accessory Electric Equipment										
Monticello	\$ 256,972,794	\$ 89,929,533	12.8	11.8	0.0	\$ 14,156,209	11.8	0.0	\$ 14,156,209	\$ -
Prairie Island Unit 1 & 2	282,159,846	176,046,939	16.3	15.3	0.0	6,935,484	15.3	0.0	6,935,484	-
Total/Composite	<u>\$ 539,132,640</u>	<u>\$ 265,976,472</u>	<u>14.0</u>	<u>13.0</u>	<u>0.0</u>	<u>\$ 21,091,693</u>	<u>13.0</u>	<u>0.0</u>	<u>\$ 21,091,693</u>	<u>\$ -</u>
E325 Miscellaneous Power Plant Equipment										
Monticello	\$ 89,356,544	\$ 52,940,538	12.8	11.8	0.0	\$ 3,086,102	11.8	0.0	\$ 3,086,102	\$ -
Prairie Island Unit 1 & 2	117,268,306	69,336,200	16.3	15.3	0.0	3,132,817	15.3	0.0	3,132,817	-
Total/Composite	<u>\$ 206,624,850</u>	<u>\$ 122,276,737</u>	<u>14.6</u>	<u>13.6</u>	<u>0.0</u>	<u>\$ 6,218,920</u>	<u>13.6</u>	<u>0.0</u>	<u>\$ 6,218,920</u>	<u>\$ -</u>
Total Nuclear Production	<u>\$ 4,065,799,295</u>	<u>\$ 1,890,577,832</u>	<u>14.5</u>	<u>13.5</u>	<u>0.0</u>	<u>\$ 160,657,920</u>	<u>13.5</u>	<u>0.0</u>	<u>\$ 160,657,920</u>	<u>\$ -</u>

*Remaining life as of 1/1/19 due to passage of time.

	Plant Balance 1/1/2019 (1)	Reserve Balance 1/1/2019 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E302 Franchises & Consents										
Hennepin Island	\$ 2,857,039	\$ 1,236,821	16.2	15.2	0.0	\$ 106,593	15.2	0.0	\$ 106,593	\$ -
Total/Composite	\$ 2,857,039	\$ 1,236,821	16.2	15.2	0.0	\$ 106,593	15.2	0.0	\$ 106,593	\$ -
E331 Structures & Improvements										
Hennepin Island	\$ 1,350,556	\$ 701,168	16.2	15.2	-26.4	\$ 66,180	15.2	-26.4	\$ 66,180	\$ -
St Croix Falls	37,924	41,460	10.0	9.0	-7.5	(77)	9.0	-7.5	(77)	-
Total/Composite	\$ 1,388,480	\$ 742,628	16.2	15.2	-25.9	\$ 66,103	15.2	-25.9	\$ 66,103	\$ -
E332 Reservoirs, Dams & Waterways										
Hennepin Island	\$ 4,398,191	\$ 1,806,362	16.2	15.2	-26.4	\$ 246,905	15.2	-26.4	\$ 246,905	\$ -
St Croix Falls	2,176,614	276,570	10.0	9.0	-7.5	229,254	9.0	-7.5	229,254	-
Upper Dam	4,491,476	4,059,139	16.2	15.2	-26.4	106,453	15.2	-26.4	106,453	-
Total/Composite	\$ 11,066,280	\$ 6,142,071	13.8	12.8	-22.7	\$ 582,612	12.8	-22.7	\$ 582,612	\$ -
E333 Water Wheels, Turbines & Generators										
Hennepin Island	\$ 10,155,741	\$ 3,796,003	16.2	15.2	-26.4	\$ 594,793	15.2	-26.4	\$ 594,793	\$ -
Total/Composite	\$ 10,155,741	\$ 3,796,003	16.2	15.2	-26.4	\$ 594,793	15.2	-26.4	\$ 594,793	\$ -
E334 Accessory Electric Equipment										
Hennepin Island	\$ 3,256,972	\$ 1,329,477	16.2	15.2	-26.4	\$ 183,377	15.2	-26.4	\$ 183,377	\$ -
Total/Composite	\$ 3,256,972	\$ 1,329,477	16.2	15.2	-26.4	\$ 183,377	15.2	-26.4	\$ 183,377	\$ -
E335 Miscellaneous Power Plant Equipment										
Hennepin Island	\$ 37,779	\$ 41,734	16.2	15.2	-26.4	\$ 396	15.2	-26.4	\$ 396	\$ -
Upper Dam	23,046	25,628	16.2	15.2	-26.4	230	15.2	-26.4	230	-
Total/Composite	\$ 60,824	\$ 67,362	16.2	15.2	-26.4	\$ 626	15.2	-26.4	\$ 626	\$ -
Total Hydro Production	\$ 28,785,336	\$ 13,314,362	15.7	14.7	-24.8	\$ 1,534,105	14.7	-24.8	\$ 1,534,105	\$ -

*Remaining life as of 1/1/19 due to passage of time.

	Plant Balance 1/1/2019 (1)	Reserve Balance 1/1/2019 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E340.1 Wind Rights										
Border Winds	\$ -	\$ -	23.0	22.0	0.0	\$ -	22.0	0.0	\$ -	\$ -
Courtenay Wind	2,085,661	177,044	23.9	22.9	0.0	83,346	22.9	0.0	83,346	-
Grand Meadow Wind	10,672,452	3,534,760	15.9	14.9	0.0	479,040	14.9	0.0	479,040	-
Nobles Wind	3,884,834	1,237,465	17.9	16.9	0.0	156,649	16.9	0.0	156,649	-
Pleasant Valley Wind	-	-	23.0	22.0	0.0	-	22.0	0.0	-	-
Total/Composite	\$ 16,642,947	\$ 4,949,269	17.3	16.3	0.0	\$ 719,035	16.3	0.0	\$ 719,035	\$ -
E341 Structures & Improvements										
Angus C. Anson Units 2 thru 4	\$ 7,721,804	\$ 5,420,617	17.4	16.4	-6.5	\$ 170,921	26.4	-6.5	\$ 106,178	\$ (64,743)
Black Dog Unit 5	41,374,519	26,878,505	14.0	13.0	-11.4	1,477,901	39.3	-11.4	488,873	(989,028)
Black Dog Unit 6**	13,806,954	4,617,789	40.0	39.3	-5.0	251,387	39.3	-5.0	251,387	-
Blue Lake Units 1 thru 4, 7 & 8	1,712,629	1,343,473	17.4	16.4	-11.7	34,728	26.4	-11.7	21,573	(13,154)
Border Winds	22,226,432	2,914,681	23.0	22.0	-8.5	963,682	22.0	-8.5	963,682	-
Courtenay Wind	7,621,664	676,728	23.9	22.9	-8.5	331,562	22.9	-8.5	331,562	-
Grand Meadow Wind	5,589,546	2,282,356	15.9	14.9	-11.1	263,599	14.9	-11.1	263,599	-
Granite City	1,241,718	1,842,218	1.5	0.5	-50.4	50,652	0.5	-50.4	50,652	-
High Bridge	70,958,498	16,344,420	30.4	29.4	-3.5	1,942,096	29.4	-3.5	1,942,096	-
Inver Hills	1,616,403	892,412	9.0	8.0	-18.3	127,474	8.0	-18.3	127,474	-
Key City	1,002,265	1,479,342	-	-	N/A	-	-	N/A	-	-
Nobles Wind	13,536,911	4,951,775	17.9	16.9	-6.0	556,056	16.9	-6.0	556,056	-
Pleasant Valley Wind	25,806,960	3,507,854	23.0	22.0	-8.5	1,113,304	22.0	-8.5	1,113,304	-
Riverside	52,424,815	26,102,286	31.2	30.2	-11.3	1,067,766	30.2	-11.3	1,067,766	-
Total/Composite	\$ 266,641,117	\$ 99,254,457	23.6	22.6	-8.1	\$ 8,351,129	25.9	-8.1	\$ 7,284,204	\$ (1,066,925)
E342 Fuel Holders, Producers & Accessories										
Angus C. Anson Unit 2 & 3	\$ 1,053,281	\$ 944,478	8.0	7.0	-9.6	\$ 29,988	22.0	-9.6	\$ 9,542	\$ (20,447)
Angus C. Anson Unit 4	13,506	(748)	17.4	16.4	-6.5	923	26.4	-6.5	573	(349)
Black Dog Unit 5	13,190,620	9,873,966	14.0	13.0	-11.4	370,799	13.0	-11.4	370,799	-
Black Dog Unit 6**	9,512,175	198,629	40.0	39.3	-5.0	249,088	39.3	-5.0	249,088	-
Blue Lake Units 1 thru 4	1,327,481	1,599,100	1.5	0.5	-22.9	64,748	4.5	-22.9	7,194	(57,554)
Blue Lake Units 7 & 8	78,637	9,942	17.4	16.4	-11.7	4,750	26.4	-11.7	2,951	(1,799)
Granite City	416,373	617,751	1.5	0.5	-50.4	16,948	0.5	-50.4	16,948	-
High Bridge	130,826	12,936	30.4	29.4	-3.5	4,166	29.4	-3.5	4,166	-
Inver Hills	430,901	2,238,756	9.0	8.0	-18.3	(216,125)	8.0	-18.3	(216,125)	-
Key City	242,384	357,759	-	-	N/A	-	-	N/A	-	-
Riverside	1,035,891	126,518	31.2	30.2	-11.3	33,988	30.2	-11.3	33,988	-
Total/Composite	\$ 27,432,076	\$ 15,979,087	26.5	25.5	-10.2	\$ 559,272	29.8	-10.2	\$ 479,123	\$ (80,149)

	Plant Balance 1/1/2019 (1)	Reserve Balance 1/1/2019 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E343 Prime Movers										
Angus C. Anson Unit 2 & 3	\$ -	\$ -	8.0	7.0	-9.6	\$ -	22.0	-9.6	\$ -	\$ -
Angus C. Anson Unit 4	-	-	17.4	16.4	-6.5	-	26.4	-6.5	-	-
Black Dog Unit 5	22,890,861	11,990,762	14.0	13.0	-11.4	1,039,204	13.0	-11.4	1,039,204	-
Black Dog Unit 6**	-	-	40.0	39.3	-5.0	-	39.3	-5.0	-	-
Blue Lake Units 1 thru 4	-	-	1.5	0.5	-22.9	-	4.5	-22.9	-	-
Blue Lake Units 7 & 8	-	-	17.4	16.4	-11.7	-	26.4	-11.7	-	-
Granite City	-	-	1.5	0.5	-50.4	-	0.5	-50.4	-	-
High Bridge	66,248,671	15,801,683	30.4	29.4	-3.5	1,794,751	29.4	-3.5	1,794,751	-
Inver Hills	-	-	9.0	8.0	-18.3	-	8.0	-18.3	-	-
Riverside	50,662,922	11,305,499	31.2	30.2	-11.3	1,492,793	30.2	-11.3	1,492,793	-
Total/Composite	\$ 139,802,454	\$ 39,097,944	25.6	24.6	-4.1	\$ 4,326,748	24.6	-4.1	\$ 4,326,748	\$ -
E344 Generators										
Angus C. Anson Unit 2 & 3	\$ 69,924,386	\$ 63,077,917	8.0	7.0	-9.6	\$ 1,937,030	22.0	-9.6	\$ 616,328	\$ (1,320,702)
Angus C. Anson Unit 4	33,503,793	14,440,156	17.4	16.4	-6.5	1,295,206	26.4	-6.5	804,598	(490,608)
Black Dog Unit 5	131,952,098	51,092,402	14.0	13.0	-11.4	7,377,095	13.0	-11.4	7,377,095	-
Black Dog Unit 6**	62,269,744	2,247,911	40.0	39.3	-5.0	1,606,497	39.3	-5.0	1,606,497	-
Blue Lake Units 1 thru 4	21,215,567	25,647,641	1.5	0.5	-22.9	852,582	4.5	-22.9	94,731	(757,850)
Blue Lake Units 7 & 8	62,437,560	28,130,134	17.4	16.4	-11.7	2,537,355	26.4	-11.7	1,576,236	(961,119)
Border Winds	206,429,272	27,249,967	23.0	22.0	-8.5	8,942,082	22.0	-8.5	8,942,082	-
Courtenay Wind	261,720,575	24,135,959	23.9	22.9	-8.5	11,346,326	22.9	-8.5	11,346,326	-
Grand Meadow Wind	182,273,752	77,030,754	15.9	14.9	-11.1	8,421,167	14.9	-11.1	8,421,167	-
Granite City	6,465,968	9,552,862	1.5	0.5	-50.4	343,908	0.5	-50.4	343,908	-
High Bridge	198,400,807	42,594,954	30.4	29.4	-3.5	5,535,710	29.4	-3.5	5,535,710	-
Inver Hills	50,928,173	48,893,279	9.0	8.0	-18.3	1,419,344	8.0	-18.3	1,419,344	-
Key City	5,374,748	7,933,129	-	-	N/A	-	-	N/A	-	-
Nobles Wind	471,542,410	157,556,214	17.9	16.9	-6.0	20,253,180	16.9	-6.0	20,253,180	-
Pleasant Valley Wind	263,066,494	35,643,021	23.0	22.0	-8.5	11,353,824	22.0	-8.5	11,353,824	-
Riverside	154,988,735	32,247,456	31.2	30.2	-11.3	4,644,206	30.2	-11.3	4,644,206	-
Total/Composite	\$ 2,182,494,083	\$ 647,473,757	20.6	19.6	-8.6	\$ 87,865,510	20.4	-8.6	\$ 84,335,230	\$ (3,530,280)
E345 Accessory Electric Equipment										
Angus C. Anson Unit 2 & 3	\$ 3,300,111	\$ 3,003,019	8.0	7.0	-9.6	\$ 87,700	22.0	-9.6	\$ 27,905	\$ (59,796)
Angus C. Anson Unit 4	4,970,098	1,601,318	17.4	16.4	-6.5	225,112	26.4	-6.5	139,842	(85,270)
Black Dog Unit 5	28,632,964	18,785,193	14.0	13.0	-11.4	1,008,610	13.0	-11.4	1,008,610	-
Black Dog Unit 6**	11,256,563	539,786	40.0	39.3	-5.0	287,013	39.3	-5.0	287,013	-
Blue Lake Units 1 thru 4	1,478,258	1,723,419	1.5	0.5	-22.9	186,722	4.5	-22.9	20,747	(165,975)
Blue Lake Units 7 & 8	7,880,326	3,797,057	17.4	16.4	-11.7	305,199	26.4	-11.7	189,593	(115,606)
Border Winds	34,794,649	4,427,812	23.0	22.0	-8.5	1,514,745	22.0	-8.5	1,514,745	-
Courtenay Wind	9,591,089	857,559	23.9	22.9	-8.5	416,977	22.9	-8.5	416,977	-
Grand Meadow Wind	12,064,305	5,367,637	15.9	14.9	-11.1	539,316	14.9	-11.1	539,316	-
Granite City	633,213	928,650	1.5	0.5	-50.4	47,405	0.5	-50.4	47,405	-
High Bridge	53,045,803	13,293,728	30.4	29.4	-3.5	1,415,261	29.4	-3.5	1,415,261	-
Inver Hills	3,937,724	2,826,384	9.0	8.0	-18.3	228,993	8.0	-18.3	228,993	-
Key City	1,702,722	2,513,217	-	-	N/A	-	-	N/A	-	-
Nobles Wind	29,938,414	10,255,088	17.9	16.9	-6.0	1,270,984	16.9	-6.0	1,270,984	-
Pleasant Valley Wind	42,507,679	5,623,938	23.0	22.0	-8.5	1,840,768	22.0	-8.5	1,840,768	-
Riverside	40,592,407	10,737,597	31.2	30.2	-11.3	1,140,455	30.2	-11.3	1,140,455	-
Total/Composite	\$ 286,326,327	\$ 86,281,401	22.3	21.3	-8.3	\$ 10,515,260	22.2	-8.3	\$ 10,088,614	\$ (426,646)

	Plant Balance 1/1/2019 (1)	Reserve Balance 1/1/2019 (2)	Present				Proposed			Proposed Less Present Expense (10)
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	
E346 Miscellaneous Power Plant Equipment										
Angus C. Anson Unit 2 & 3	\$ 2,630,152	\$ 2,095,154	8.0	7.0	-9.6	\$ 112,499	22.0	-9.6	\$ 35,795	\$ (76,704)
Angus C. Anson Unit 4	12,136	1,378	17.4	16.4	-6.5	704	26.4	-6.5	437	(267)
Black Dog Unit 5	5,520,227	5,520,691	14.0	13.0	-11.4	48,372	13.0	-11.4	48,372	-
Black Dog Unit 6**	5,662,089	3,722,781	40.0	39.3	-5.0	56,550	39.3	-5.0	56,550	-
Blue Lake Units 1 thru 4	498,898	576,716	1.5	0.5	-22.9	72,859	4.5	-22.9	8,095	(64,764)
Blue Lake Units 7 & 8	32,958	12,444	17.4	16.4	-11.7	1,486	26.4	-11.7	923	(563)
Border Winds	228,153	30,245	23.0	22.0	-8.5	9,877	22.0	-8.5	9,877	-
Courtenay Wind	36,482	3,426	23.9	22.9	-8.5	1,579	22.9	-8.5	1,579	-
Grand Meadow Wind	207,761	92,467	15.9	14.9	-11.1	9,286	14.9	-11.1	9,286	-
Granite City	13,279	19,700	1.5	0.5	-50.4	545	0.5	-50.4	545	-
High Bridge	7,144,763	2,031,533	30.4	29.4	-3.5	182,425	29.4	-3.5	182,425	-
Inver Hills	618,880	684,719	9.0	8.0	-18.3	5,927	8.0	-18.3	5,927	-
Key City	277,794	410,024	-	-	N/A	-	-	N/A	-	-
Nobles Wind	627,971	185,045	17.9	16.9	-6.0	28,438	16.9	-6.0	28,438	-
Pleasant Valley Wind	292,092	39,618	23.0	22.0	-8.5	12,605	22.0	-8.5	12,605	-
Riverside	9,075,926	5,345,109	31.2	30.2	-11.3	157,497	30.2	-11.3	157,497	-
Total/Composite	\$ 32,879,561	\$ 20,771,047	22.3	21.3	-8.5	\$ 700,649	26.7	-8.5	\$ 558,351	\$ (142,297)
E348.1 Energy Storage Equipment										
Wind-to-Battery System	\$ 4,128,902	\$ 2,652,058	6.0	5.0	0.0	\$ 295,369	5.0	0.0	\$ 295,369	\$ -
Total/Composite	\$ 4,128,902	\$ 2,652,058	6.0	5.0	0.0	\$ 295,369	5.0	0.0	\$ 295,369	\$ -
Plant to be retired										
United Hospital (E344 Generators)	\$ 2,031,625	\$ 2,031,625	-	-	0.0	\$ -	-	0.0	\$ -	\$ -
Total Plant to be Retired	\$ 2,031,625	\$ 2,031,625	0.0	-	0.0	\$ -	0.0	0.0	\$ -	\$ -
Total Other Production	\$ 2,958,379,091	\$ 918,490,646	21.1	20.1	-8.2	\$ 113,332,971	21.1	-8.2	\$ 108,086,673	\$ (5,246,298)

*Remaining life as of 1/1/19 due to passage of time.

**Approved remaining life of 40 years and remaining life of 39.3 years for Black Dog 6 is based on an in-service date of March 2018.

Note: This schedule does not include any impacts of the proposed purchase of the Mankato Energy Center plant (Docket No. E002/M-18-702) or the Community Wind North and Jeffers Wind projects (Docket No. E002/M-18-777).

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

	Plant Balance 1/1/2019 (1)	Reserve Balance 1/1/2019 (2)	Present			Proposed			Proposed Less Present Expense (10)	
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)		Depreciation Expense (9)
G305 Structures & Improvements										
Maplewood	\$ 1,315,814	\$ 1,382,403	12.0	11.0	-93.7	\$ 106,030	11.0	-93.7	\$ 106,030	\$ -
Sibley	917,954	541,734	12.0	11.0	-79.5	100,545	11.0	-79.5	100,545	-
Total/Composite	<u>\$ 2,233,769</u>	<u>\$ 1,924,137</u>	<u>12.0</u>	<u>11.0</u>	<u>-87.9</u>	<u>\$ 206,575</u>	<u>11.0</u>	<u>-87.9</u>	<u>\$ 206,575</u>	<u>\$ -</u>
G311 LP Gas Equipment										
Maplewood	\$ 3,766,755	\$ 3,929,968	12.0	11.0	-93.7	\$ 306,021	11.0	-93.7	\$ 306,021	\$ -
Sibley	9,401,853	5,285,189	12.0	11.0	-79.5	1,053,740	11.0	-79.5	1,053,740	-
Total/Composite	<u>\$ 13,168,607</u>	<u>\$ 9,215,157</u>	<u>12.0</u>	<u>11.0</u>	<u>-83.6</u>	<u>\$ 1,359,761</u>	<u>11.0</u>	<u>-83.6</u>	<u>\$ 1,359,761</u>	<u>\$ -</u>
G320 Other Equipment										
Maplewood	\$ 453,296	\$ 276,083	12.0	11.0	-93.7	\$ 54,723	11.0	-93.7	\$ 54,723	\$ -
Sibley	496,538	490,945	12.0	11.0	-79.5	36,395	11.0	-79.5	36,395	-
Total/Composite	<u>\$ 949,835</u>	<u>\$ 767,029</u>	<u>12.0</u>	<u>11.0</u>	<u>-86.3</u>	<u>\$ 91,118</u>	<u>11.0</u>	<u>-86.3</u>	<u>\$ 91,118</u>	<u>\$ -</u>
Total Gas Production	<u>\$ 16,352,211</u>	<u>\$ 11,906,323</u>	<u>12.0</u>	<u>11.0</u>	<u>-84.3</u>	<u>\$ 1,657,453</u>	<u>11.0</u>	<u>-84.3</u>	<u>\$ 1,657,453</u>	<u>\$ -</u>

*Remaining life as of 1/1/19 due to passage of time.

	Plant Balance 1/1/2019 (1)	Reserve Balance 1/1/2019 (2)	Present				Proposed			Proposed
			Approved Rem Life (Yrs) (3)	Rem. Life (Yrs) * (4)	Net Salv % (5)	Depreciation Expense (6)	Rem. Life (Yrs) (7)	Net Salv % (8)	Depreciation Expense (9)	Less Present Expense (10)
G361 Structures & Improvements										
Wescott	\$ 5,072,297	\$ 5,419,550	6.0	5.0	-19.2	\$ 125,326	5.0	-19.2	\$ 125,326	\$ -
G362 Gas Holders										
Wescott	\$ 8,232,610	\$ 8,401,168	6.0	5.0	-19.2	\$ 282,421	5.0	-19.2	\$ 282,421	\$ -
G363 Purification Equipment										
Wescott	\$ 1,020,951	\$ 1,092,458	6.0	5.0	-19.2	\$ 24,903	5.0	-19.2	\$ 24,903	\$ -
G363.1 Liquefaction Equipment										
Wescott	\$ 2,852,841	\$ 2,507,622	6.0	5.0	-19.2	\$ 178,593	5.0	-19.2	\$ 178,593	\$ -
G363.2 Vaporizing Equipment										
Wescott	\$ 9,363,381	\$ 6,927,890	10.0	9.0	-19.2	\$ 470,362	9.0	-19.2	\$ 470,362	\$ -
G363.3 Compressor Equipment										
Wescott	\$ 23,514,851	\$ 10,999,728	15.0	14.0	-19.2	\$ 1,216,427	14.0	-19.2	\$ 1,216,427	\$ -
G363.4 Measuring & Regulating Equipment										
Wescott	\$ 44,503	\$ 45,702	6.0	5.0	-19.2	\$ 1,469	5.0	-19.2	\$ 1,469	\$ -
G363.5 Other Equipment										
Wescott	\$ 4,530,516	\$ 3,744,417	6.0	5.0	-19.2	\$ 331,192	5.0	-19.2	\$ 331,192	\$ -
Total Gas Storage	\$ 54,631,951	\$ 39,138,536	10.9	9.9	-19.2	\$ 2,630,692	9.9	-19.2	\$ 2,630,692	\$ -

*Remaining life as of 1/1/19 due to passage of time.

Electric Utility

FERC Account	Account Description	Beginning Balance 1/1/2018	Additions	Retirements	Transfers	Adjustments	Ending Balance 12/31/2018
Steam							
310	Land & Land Rights - Fee	\$ 8,554,373	\$ -	\$ -	\$ -	\$ -	\$ 8,554,373
310	Land & Land Rights - Other	8,024	-	-	-	-	8,024
311	Structures & Improvements	288,809,847	7,421,223	(4,289,575)	-	-	291,941,494
312	Boiler Plant Equipment	1,443,265,895	30,543,401	(13,080,002)	-	-	1,460,729,294
314	Turbogenerator Units	306,848,863	20,556,650	(2,693,934)	(250,076)	-	324,461,502
315	Accessory Electric Equipment	185,465,430	2,350,212	(750,946)	-	-	187,064,696
316	Miscellaneous Power Plant Equipment	54,044,905	71,294	(313,358)	84,854	-	53,887,695
		\$ 2,286,997,337	\$ 60,942,780	\$ (21,127,816)	\$ (165,222)	\$ -	\$ 2,326,647,079
Nuclear							
302	Franchises & Consents	\$ 245,546,345	\$ 1,614,699	\$ -	\$ -	\$ -	\$ 247,161,045
320	Land & Land Rights - Fee	1,760,634	-	-	-	-	1,760,634
320	Land and Land Rights - Other	1,729	-	-	-	-	1,729
321	Structures & Improvements	577,234,715	13,375,547	(1,115,961)	(1,206,726)	-	588,287,575
322	Reactor Plant Equipment	1,741,726,881	121,654,588	(6,894,554)	6,687,377	-	1,863,174,292
323	Turbogenerator Units	526,610,742	97,437,213	(2,629,062)	-	-	621,418,893
324	Accessory Electric Equipment	512,344,212	28,636,650	(1,848,222)	-	-	539,132,640
325	Miscellaneous Power Plant Equipment	206,700,287	441,882	(432,465)	(84,854)	-	206,624,850
		\$ 3,811,925,546	\$ 263,160,581	\$ (12,920,265)	\$ 5,395,797	\$ -	\$ 4,067,561,658
Hydro							
302	Franchises & Consents	\$ 2,857,039	\$ -	\$ -	\$ -	\$ -	\$ 2,857,039
330	Land & Land Rights - Fee	292,863	-	-	-	-	292,863
330	Land & Land Rights - Other	1,400,213	-	-	-	-	1,400,213
331	Structures & Improvements	1,387,647	833	-	-	-	1,388,480
332	Reservoirs, Dams & Waterways	10,829,865	429,783	(193,367)	-	-	11,066,280
333	Water Wheels, Turbines & Generators	10,057,490	171,881	(73,631)	-	-	10,155,741
334	Accessory Electric Equipment	3,256,972	-	-	-	-	3,256,972
335	Miscellaneous Power Plant Equipment	60,824	-	-	-	-	60,824
		\$ 30,142,914	\$ 602,497	\$ (266,998)	\$ -	\$ -	\$ 30,478,412
Other							
340	Land & Land Rights - Fee	\$ 3,591,290	\$ (2)	\$ (80,612)	\$ -	\$ -	\$ 3,510,677
340	Land & Land Rights - Other	10,368,887	-	(1,236)	-	-	10,367,652
340	Wind Rights	7,956,775	(646)	-	8,686,818	-	16,642,947
341	Structures & Improvements	261,558,053	5,488,845	(648,828)	243,047	-	266,641,117
342	Fuel Holders, Producers & Accessories	19,242,897	10,721,661	(2,532,482)	-	-	27,432,076
343	Prime Movers	139,802,454	-	-	-	-	139,802,454
344	Generators	2,106,782,648	87,939,941	(2,441,306)	(7,755,575)	-	2,184,525,708
345	Accessory Electric Equipment	271,898,543	15,705,211	(353,213)	(924,214)	-	286,326,327
346	Miscellaneous Power Plant Equipment	31,442,106	1,437,455	(0)	-	-	32,879,561
348.1	Energy Storage Equipment	4,128,902	-	-	-	-	4,128,902
		\$ 2,856,772,556	\$ 121,292,465	\$ (6,057,676)	\$ 250,076	\$ -	\$ 2,972,257,420
Electric Utility Total		\$ 8,985,838,352	\$ 445,998,322	\$ (40,372,756)	\$ 5,480,651	\$ -	\$ 9,396,944,569

Gas Utility

FERC Account	Account Description	Beginning Balance 1/1/2018	Additions	Retirements	Transfers	Adjustments	Ending Balance 12/31/2018
Production							
304	Land & Land Rights - Fee	\$ 777,579	\$ -	\$ (22,050)	\$ -	\$ -	\$ 755,528
304	Land & Land Rights - Other	34,537	-	(1)	-	-	34,536
305	Structures & Improvements	3,297,670	50,894	(98,531)	-	-	3,250,033
311	LP Gas Equipment	19,436,949	326,944	(379,355)	-	-	19,384,538
320	Other Equipment	1,234,900	252,083	(92,208)	-	-	1,394,775
		\$ 24,781,636	\$ 629,921	\$ (592,146)	\$ -	\$ -	\$ 24,819,411
Storage							
360	Land & Land Rights - Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360	Land & Land Rights - Other	11,264	-	-	-	-	11,264
361	Structures & Improvements	5,070,904	1,393	-	-	-	5,072,297
362	Gas Holders	8,187,315	45,295	-	-	-	8,232,610
363	Purification Equipment	1,345,602	(56,785)	-	(267,866)	-	1,020,951
363.1	Liquefaction Equipment	2,852,841	-	-	-	-	2,852,841
363.2	Vaporizing Equipment	9,336,538	54,414	(27,570)	-	-	9,363,381
363.3	Compressor Equipment	23,468,827	46,024	-	-	-	23,514,851
363.4	Measuring & Regulating Equipment	44,503	-	-	-	-	44,503
363.5	Other Equipment	4,485,391	84,669	(307,410)	267,866	-	4,530,516
		\$ 54,803,185	\$ 175,009	\$ (334,980)	\$ -	\$ -	\$ 54,643,215
Gas Utility Total		\$ 79,584,821	\$ 804,931	\$ (927,126)	\$ -	\$ -	\$ 79,462,626

Electric Utility

FERC Account	Account Description	Beginning Balance 1/1/2018	Credits		Debits		Transfers, Adjustments, and Other Credits (Debits)	Ending Balance 12/31/2018
			Accruals	Gross Salvage	Retirements*	Cost of Removal		
Steam								
311	Structures & Improvements	\$ 245,547,299	\$ 6,851,857	\$ -	\$ 4,289,575	\$ 448,101	\$ -	\$ 247,661,479
312	Boiler Plant Equipment	867,663,807	60,321,809	66,379	13,080,002	4,934,859	(0)	910,037,134
314	Turbogenerator Units	179,382,144	15,471,949	-	2,693,934	999,126	-	191,161,033
315	Accessory Electric Equipment	109,413,648	7,056,815	4,792	750,946	7,971	-	115,716,338
316	Miscellaneous Power Plant Equipment	39,668,432	1,479,846	-	313,358	140	33,840	40,868,620
		\$ 1,441,675,331	\$ 91,182,275	\$ 71,171	\$ 21,127,816	\$ 6,390,196	\$ 33,840	\$ 1,505,444,604
Nuclear								
302	Franchises & Consents	\$ 65,261,291	\$ 12,593,469	\$ -	\$ -	\$ -	\$ -	\$ 77,854,760
321	Structures & Improvements	328,585,044	17,479,702	-	1,115,961	455,720	(706,288)	343,786,777
322	Reactor Plant Equipment	763,526,886	69,039,207	-	6,894,554	1,001,681	-	824,669,858
323	Turbogenerator Units	237,008,176	22,251,327	-	2,629,062	617,213	-	256,013,228
324	Accessory Electric Equipment	248,562,988	19,460,158	-	1,848,222	198,452	-	265,976,472
325	Miscellaneous Power Plant Equipment	116,534,034	6,219,507	-	432,465	10,498	(33,840)	122,276,737
		\$ 1,759,478,419	\$ 147,043,371	\$ -	\$ 12,920,265	\$ 2,283,564	\$ (740,128)	\$ 1,890,577,832
Hydro								
302	Franchises & Consents	\$ 1,129,993	\$ 106,828	\$ -	\$ -	\$ -	\$ -	\$ 1,236,821
331	Structures & Improvements	676,446	66,182	-	-	-	-	742,628
332	Reservoirs, Dams & Waterways	5,975,566	553,347	-	193,367	374,133	180,658	6,142,071
333	Water Wheels, Turbines & Generators	3,286,906	582,867	-	73,631	139	-	3,796,003
334	Accessory Electric Equipment	1,145,697	183,780	-	-	-	-	1,329,477
335	Miscellaneous Power Plant Equipment	66,734	628	-	-	-	-	67,362
		\$ 12,281,343	\$ 1,493,632	\$ -	\$ 266,998	\$ 374,272	\$ 180,658	\$ 13,314,362
Other								
340	Wind Rights	\$ 1,174,709	\$ 638,554	\$ -	\$ -	\$ -	\$ 3,136,006	\$ 4,949,269
341	Structures & Improvements	91,605,935	8,352,404	-	648,828	55,054	-	99,254,457
342	Fuel Holders, Producers & Accessories	15,891,017	680,010	2,030,014	2,532,482	10,458	(79,013)	15,979,087
343	Prime Movers	34,830,596	4,327,381	-	-	-	(60,033)	39,097,944
344	Generators	568,204,972	86,760,645	-	2,441,306	367,640	(2,651,290)	649,505,381
345	Accessory Electric Equipment	76,939,963	10,099,581	-	353,213	58,171	(346,759)	86,281,401
346	Miscellaneous Power Plant Equipment	20,053,947	717,080	-	0	(20)	-	20,771,047
348.1	Energy Storage Equipment	2,356,689	295,369	-	-	-	-	2,652,058
		\$ 811,057,829	\$ 111,871,025	\$ 2,030,014	\$ 5,975,829	\$ 491,303	\$ (1,090)	\$ 918,490,646
Electric Utility Total		\$ 4,024,492,921	\$ 351,590,302	\$ 2,101,185	\$ 40,290,909	\$ 9,539,336	\$ (526,719)	\$ 4,327,827,444

Gas Utility

FERC Account	Account Description	Beginning Balance 1/1/2018	Credits		Debits		Transfers, Adjustments, and Other Credits (Debits)	Ending Balance 12/31/2018
			Accruals	Gross Salvage	Retirements*	Cost of Removal		
Production								
305	Structures & Improvements	\$ 2,629,673	\$ 240,272	\$ -	\$ 98,531	\$ 7,263	\$ -	\$ 2,764,151
311	LP Gas Equipment	12,464,415	1,628,727	-	379,355	17,973	-	13,695,813
320	Other Equipment	898,247	114,091	-	92,208	6,310	-	913,819
		\$ 15,992,335	\$ 1,983,090	\$ -	\$ 570,095	\$ 31,547	\$ -	\$ 17,373,783
Storage								
361	Structures & Improvements	\$ 5,294,260	\$ 125,290	\$ -	\$ -	\$ -	\$ -	\$ 5,419,550
362	Gas Holders	8,124,109	277,059	-	-	-	-	8,401,168
363	Purification Equipment	1,127,781	57,703	-	-	-	(93,026)	1,092,458
363.1	Liquefaction Equipment	2,329,030	178,593	-	-	-	-	2,507,622
363.2	Vaporizing Equipment	6,488,700	468,017	-	27,570	1,256	-	6,927,890
363.3	Compressor Equipment	9,785,366	1,214,363	-	-	-	-	10,999,728
363.4	Measuring & Regulating Equipment	44,232	1,469	-	-	-	-	45,702
363.5	Other Equipment	3,670,894	301,001	-	307,410	13,094	93,026	3,744,417
		\$ 36,864,371	\$ 2,623,495	\$ -	\$ 334,980	\$ 14,351	\$ -	\$ 39,138,536
Gas Utility Total		\$ 52,856,706	\$ 4,606,585	\$ -	\$ 905,075	\$ 45,898	\$ -	\$ 56,512,319

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

* Retirement Reconciliation:

- Retirements in E311 primarily relate to Minnesota Valley (\$4.1 million) and Sherco Unit 3 (\$145 thousand).
- Retirements in E312 primarily relate to Minnesota Valley (\$6.4 million), Sherco Unit 3 (\$5.4 million), Sherco Units 1 & 2 (\$0.9 million), and Red Wing (\$253 thousand).
- Retirements in E314 primarily relate to Minnesota Valley (\$2.2 million) and Sherco Unit 3 (\$447 thousand).
- Retirements in E315 primarily relate to Minnesota Valley (\$0.6 million).
- Retirements in E316 primarily relate to Minnesota Valley (\$305 thousand).
- Retirements in E321 primarily relate to Monticello (\$1.1 million).
- Retirements in E322 relate to Prairie Island (\$4.3 million) and Monticello (\$2.6 million).
- Retirements in E323 relate to Monticello (\$1.9 million) and Prairie Island (\$0.7 million).
- Retirements in E324 relate to Prairie Island (\$1.1 million) and Monticello (\$0.8 million).
- Retirements in E332 relate to St. Croix Falls (\$193 thousand).
- Retirements in E341 primarily relate to Inver Hills (\$0.6 million).
- Retirements in E342 primarily relate to Inver Hills (\$2.5 million).
- Retirements in E344 primarily relate to Nobles Wind (\$1.2 million), Angus Anson Unit 4 (\$0.6 million), and Riverside (\$400 thousand).
- Retirements in E345 relate to Black Dog Unit 5 (\$209 thousand) and Riverside (\$110 thousand).
- Retirements in G311 primarily relate to Wescott (\$333 thousand).
- Retirements in G363.5 relate to Wescott (\$307 thousand).

Northern States Power Company
2018 Summary of Annual Depreciation Accruals
Electric and Gas Utilities Summary

Electric Utility

FERC Account	Account Description	1/1/2018		Est. Future		1/1/2018		Depr Life (Yrs)	Annual Accrual	Reserve Ratio
		Beginning Plant Balance	%	Net Salvage Amount	Beginning Depreciation Reserve	Net Balance				
Steam										
311	Structures & Improvements	\$ 288,809,847	-10.8%	\$ (31,095,750)	\$ 245,547,299	\$ 74,358,298	11.0	\$ 6,748,263	76.76%	
312	Boiler Plant Equipment	1,443,265,895	-10.7%	(154,026,589)	867,663,807	729,628,677	12.4	59,002,612	54.32%	
314	Turbogenerator Units	306,848,863	-10.7%	(32,847,656)	179,382,144	160,314,374	11.1	14,464,002	52.81%	
315	Accessory Electric Equipment	185,465,430	-9.3%	(17,180,542)	109,413,648	93,232,324	13.4	6,959,936	53.99%	
316	Miscellaneous Power Plant Equipment	54,044,905	-8.9%	(4,801,192)	39,668,432	19,177,665	12.9	1,484,325	67.41%	
								\$ 88,659,139		
Nuclear										
302	Franchises & Consents	\$ 245,546,345	0.0%	\$ -	\$ 65,261,291	\$ 180,285,055	14.4	\$ 12,507,039	26.58%	
321	Structures & Improvements	577,234,715	0.0%	-	328,585,044	248,649,670	14.3	17,362,210	56.92%	
322	Reactor Plant Equipment	1,741,726,881	0.0%	-	763,526,886	978,199,996	14.8	66,307,860	43.84%	
323	Turbogenerator Units	526,610,742	0.0%	-	237,008,176	289,602,566	14.6	19,828,746	45.01%	
324	Accessory Electric Equipment	512,344,212	0.0%	-	248,562,988	263,781,224	14.0	18,907,844	48.51%	
325	Miscellaneous Power Plant Equipment	206,700,287	0.0%	-	116,534,034	90,166,253	14.6	6,191,400	56.38%	
								\$ 141,105,098		
Hydro										
302	Franchises & Consents	\$ 2,857,039	0.0%	\$ -	\$ 1,129,993	\$ 1,727,045	16.2	\$ 106,608	39.55%	
331	Structures & Improvements	1,387,647	-25.9%	(359,175)	676,446	1,070,376	16.2	66,043	38.72%	
332	Reservoirs, Dams & Waterways	10,829,865	-22.7%	(2,456,493)	5,975,566	7,310,792	13.8	531,295	44.98%	
333	Water Wheels, Turbines & Generators	10,057,490	-26.4%	(2,655,177)	3,286,906	9,425,762	16.2	581,837	25.86%	
334	Accessory Electric Equipment	3,256,972	-26.4%	(859,841)	1,145,697	2,971,116	16.2	183,402	27.83%	
335	Miscellaneous Power Plant Equipment	60,824	-26.4%	(16,058)	66,734	10,148	16.2	626	86.80%	
								\$ 1,469,811		
Other										
340	Wind Rights	\$ 7,956,775	0.0%	\$ -	\$ 1,174,709	\$ 6,782,066	17.3	\$ 392,867	14.76%	
341	Structures & Improvements	261,558,053	-8.1%	(21,190,048)	91,605,935	191,142,166	23.6	8,088,860	32.40%	
342	Fuel Holders, Producers & Accessories	19,242,897	-10.2%	(1,967,543)	15,891,017	5,319,423	26.5	200,781	74.92%	
343	Prime Movers	139,802,454	-4.1%	(5,724,910)	34,830,596	110,696,768	25.6	4,324,428	23.93%	
344	Generators	2,106,782,648	-8.6%	(180,440,368)	568,204,972	1,719,018,044	20.6	83,457,568	24.84%	
345	Accessory Electric Equipment	271,898,543	-8.3%	(22,536,202)	76,939,963	217,494,782	22.3	9,761,374	26.13%	
346	Miscellaneous Power Plant Equipment	31,442,106	-8.5%	(2,665,589)	20,053,947	14,053,748	22.3	631,338	58.80%	
348.1	Energy Storage Equipment	4,128,902	0.0%	-	2,356,689	1,772,213	6.0	295,369	57.08%	
								\$ 107,152,585		
Electric Utility Total								<u>\$ 338,386,633</u>		

Northern States Power Company
2018 Summary of Annual Depreciation Accruals
Electric and Gas Utilities Summary

Gas Utility

FERC Account	Account Description	1/1/2018		1/1/2018		Net Balance	Depr Life (Yrs)	Annual Accrual	Reserve Ratio
		Beginning Plant Balance	Est. Future Net Salvage %	Est. Future Net Salvage Amount	Beginning Depreciation Reserve				
Production									
305	Structures & Improvements	\$ 3,297,670	-87.9%	\$ (2,897,485)	\$ 2,629,673	\$ 3,565,482	12.0	\$ 297,124	42.45%
311	LP Gas Equipment	19,436,949	-83.6%	(16,241,860)	12,464,415	23,214,393	12.0	1,934,533	34.94%
320	Other Equipment	1,234,900	-86.3%	(1,065,432)	898,247	1,402,084	12.0	116,840	39.05%
								\$ 2,348,497	
Storage									
361	Structures & Improvements	\$ 5,070,904	-19.2%	\$ (973,614)	\$ 5,294,260	\$ 750,258	6.0	\$ 125,043	87.59%
362	Gas Holders	8,187,315	-19.2%	(1,571,965)	8,124,109	1,635,171	6.0	272,528	83.24%
363	Purification Equipment	1,345,602	-19.2%	(258,356)	1,127,781	476,177	6.0	79,363	70.31%
363	Liquefaction Equipment	2,852,841	-19.2%	(547,745)	2,329,030	1,071,556	6.0	178,593	68.49%
363	Vaporizing Equipment	9,336,538	-19.2%	(1,792,615)	6,488,700	4,640,453	10.0	464,045	58.30%
363	Compressor Equipment	23,468,827	-19.2%	(4,506,015)	9,785,366	18,189,476	15.0	1,212,632	34.98%
363	Measuring & Regulating Equipment	44,503	-19.2%	(8,545)	44,232	8,815	6.0	1,469	83.38%
363	Other Equipment	4,485,391	-19.2%	(861,195)	3,670,894	1,675,692	6.0	279,282	68.66%
								\$ 2,612,955	
Gas Utility Total								\$ 4,961,452	

Electric Utility

Electric Production Plant Facility	Proposed Depreciation Life on Current Investment 1/1/2019	Resource Planning/Modeling End of Life Docket No. E002/RP-15-21 Preferred Plan	Rationale for Difference Between Depreciation Life and Resource Planning Period
St. Croix Falls	9	Through the end of the resource planning period (Retirement Date 2030)	The depreciation period is tied to the FERC operating license. The resource plan life looks at capacity needs and can assume things like license extensions when doing so, but because the general practice for other Hydro facilities has been to keep them in line with their FERC licenses the Company believes the depreciable end of life should be maintained at 2027 until the FERC extension has been obtained.
Angus C. Anson Unit 2 & 3	22	Through the end of the resource planning period (Retirement Date 2030)	The 2017 Minnesota Remaining Life filing ordered that Angus Anson Units 2&3 be kept at the shorter life until large additions related to turbine vane and blade replacement is completed in the 2019-22 timeframe. The overhaul on Unit 3 will be completed in 2019 and Unit 2 will undergo a similar overhaul in 2021-2022.
Granite City	0.5	2023	The Resource Plan included this plant as well as approving Black Dog Unit 6, which provides more generating capacity than is required. The Company will retire Granite City in 2019 now that Black Dog Unit 6 has come online.

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

Account	Description	Current Approved Remaining Life 01/01/18 (Yrs)	Proposed Remaining Life 01/01/19 (Yrs)	Current Approved Net Salvage 01/01/18 (%)	Proposed Net Salvage 01/01/19 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Allen S. King											
E311	Structures & Improvements	19.5	18.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E312	Boiler Plant Equipment	19.5	18.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E314	Turbogenerator Units	19.5	18.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E315	Accessory Electric Equipment	19.5	18.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
E316	Miscellaneous Power Plant Equipment	19.5	18.5	-8.2	-8.2	EG002-D-07-251	23.5	EG002-D-15-46	-2.7	0	1
Red Wing											
E311	Structures & Improvements	10.0	9.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E312	Boiler Plant Equipment	10.0	9.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E314	Turbogenerator Units	10.0	9.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E315	Accessory Electric Equipment	10.0	9.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
E316	Miscellaneous Power Plant Equipment	10.0	9.0	-27.8	-27.8	EG002-D-15-46	10.0	EG002-D-15-46	-4.5	1	1
Sherco Unit 1											
E311	Structures & Improvements	8.0	8.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E312	Boiler Plant Equipment	8.0	8.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E314	Turbogenerator Units	8.0	8.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E315	Accessory Electric Equipment	8.0	8.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E316	Miscellaneous Power Plant Equipment	8.0	8.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
Sherco Unit 2											
E311	Structures & Improvements	8.0	8.0	-15.2	-15.2	EG002-D-15-46	3.0	EG002-D-15-46	-10.1	1	1
E312	Boiler Plant Equipment	5.0	5.0	-15.2	-15.2	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
E314	Turbogenerator Units	5.0	5.0	-15.2	-15.2	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
E315	Accessory Electric Equipment	5.0	5.0	-15.2	-15.2	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
E316	Miscellaneous Power Plant Equipment	5.0	5.0	-15.2	-15.2	EG002-D-08-189	3.0	EG002-D-15-46	-10.1	0	1
Sherco Unit 3											
E311	Structures & Improvements	17.0	17.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	1	1
E312	Boiler Plant Equipment	17.0	17.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	1	1
E314	Turbogenerator Units	17.0	17.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	1	1
E315	Accessory Electric Equipment	17.0	17.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	1	1
E316	Miscellaneous Power Plant Equipment	17.0	17.0	-5.4	-5.4	EG002-D-14-181	2.0	EG002-D-15-46	-1.1	1	1
Wilmarth											
E311	Structures & Improvements	10.0	9.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E312	Boiler Plant Equipment	10.0	9.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E314	Turbogenerator Units	10.0	9.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E315	Accessory Electric Equipment	10.0	9.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1
E316	Miscellaneous Power Plant Equipment	10.0	9.0	-26.8	-26.8	EG002-D-15-46	10.0	EG002-D-15-46	-3.8	1	1

Account	Description	Current Approved Remaining Life 01/01/18 (Yrs)	Proposed Remaining Life 01/01/19 (Yrs)	Current Approved Net Salvage 01/01/18 (%)	Proposed Net Salvage 01/01/19 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Monticello											
E302	Franchises & Consents	12.8	11.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E321	Structures & Improvements	12.8	11.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	12.8	11.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E323	Turbogenerator Units	12.8	11.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E324	Accessory Electric Equipment	12.8	11.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E325	Miscellaneous Power Plant Equipment	12.8	11.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
Monticello - Interim Storage Facility											
E321	Structures and Improvements	12.8	11.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	12.8	11.8	0.0	0.0	EG002-D-07-251	20.0	N/A	N/A	0	N/A
Prairie Island											
E302	Franchises & Consents	16.3	15.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E321	Structures & Improvements	16.3	15.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	16.3	15.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E323	Turbogenerator Units	16.3	15.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E324	Accessory Electric Equipment	16.3	15.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E325	Miscellaneous Power Plant Equipment	16.3	15.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
Prairie Island - Interim Storage Facility											
E321	Structures and Improvements	16.3	15.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A
E322	Reactor Plant Equipment	16.3	15.3	0.0	0.0	EG002-D-11-144	10.0	N/A	N/A	0	N/A

Account	Description	Current Approved Remaining Life 01/01/18 (Yrs)	Proposed Remaining Life 01/01/19 (Yrs)	Current Approved Net Salvage 01/01/18 (%)	Proposed Net Salvage 01/01/19 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Hennepin Island											
E302	Franchises & Consents	16.2	15.2	0.0	0.0	EG002-D-05-288	2.2	EG002-D-05-288	N/A	0	0
E331	Structures & Improvements	16.2	15.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E332	Reservoirs, Dams & Waterways	16.2	15.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E333	Water Wheels, Turbines & Generators	16.2	15.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E334	Accessory Electric Equipment	16.2	15.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E335	Miscellaneous Power Plant Equipment	16.2	15.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
St. Croix Falls											
E331	Structures & Improvements	10.0	9.0	-7.5	-7.5	E002/GR-15-826	12.0	E002/GR-15-826	7.5	1	1
E332	Reservoirs, Dams & Waterways	10.0	9.0	-7.5	-7.5	E002/GR-15-826	12.0	E002/GR-15-826	7.5	1	1
Upper Dam											
E332	Reservoirs, Dams & Waterways	16.2	15.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1
E335	Miscellaneous Power Plant Equipment	16.2	15.2	-26.4	-26.4	EG002-D-05-288	2.2	EG002-D-15-46	3.6	0	1

Account	Description	Current Approved Remaining Life 01/01/18 (Yrs)	Proposed Remaining Life 01/01/19 (Yrs)	Current Approved Net Salvage 01/01/18 (%)	Proposed Net Salvage 01/01/19 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Angus C. Anson Unit 2 & 3											
E341	Structures & Improvements	17.4	26.4	-6.5	-6.5	EG002-D-05-288	15.6	EG002-D-15-46	-2.0	0	1
E342	Fuel Holders, Producers & Accessories	8.0	22.0	-9.6	-9.6	EG002-D-15-46	6.2	EG002-D-15-46	-5.2	1	1
E343	Prime Movers	8.0	22.0	-9.6	-9.6	EG002-D-18-162	8.0	EG002-D-18-162	-9.6	1	1
E344	Generators	8.0	22.0	-9.6	-9.6	EG002-D-15-46	6.2	EG002-D-15-46	-5.2	1	1
E345	Accessory Electric Equipment	8.0	22.0	-9.6	-9.6	EG002-D-15-46	6.2	EG002-D-15-46	-5.2	1	1
E346	Miscellaneous Power Plant Equipment	8.0	22.0	-9.6	-9.6	EG002-D-15-46	6.2	EG002-D-15-46	-5.2	1	1
Angus C. Anson Unit 4											
E341	Structures & Improvements	17.4	26.4	-6.5	-6.5	EG002-D-05-288	15.6	EG002-D-15-46	-2.0	0	1
E342	Fuel Holders, Producers & Accessories	17.4	26.4	-6.5	-6.5	EG002-D-05-288	30.0	EG002-D-15-46	-2.0	0	1
E343	Prime Movers	17.4	26.4	-6.5	-6.5	EG002-D-18-162	17.4	EG002-D-18-162	-6.5	1	1
E344	Generators	17.4	26.4	-6.5	-6.5	EG002-D-05-288	30.0	EG002-D-15-46	-2.0	0	1
E345	Accessory Electric Equipment	17.4	26.4	-6.5	-6.5	EG002-D-05-288	30.0	EG002-D-15-46	-2.0	0	1
E346	Miscellaneous Power Plant Equipment	17.4	26.4	-6.5	-6.5	EG002-D-05-288	30.0	EG002-D-15-46	-2.0	0	1
Black Dog Unit 5											
E341	Structures & Improvements	14.0	39.3	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	1
E342	Fuel Holders, Producers & Accessories	14.0	13.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	1
E343	Prime Movers	14.0	13.0	-11.4	-11.4	EG002-D-18-162	14.0	EG002-D-18-162	-11.4	1	1
E344	Generators	14.0	13.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	1
E345	Accessory Electric Equipment	14.0	13.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	1
E346	Miscellaneous Power Plant Equipment	14.0	13.0	-11.4	-11.4	EG002-D-02-214	30.0	EG002-D-15-46	-9.7	0	1
Black Dog Unit 6 (1)											
E341	Structures & Improvements	40.0	39.3	-5.0	-5.0	EG002-D-18-162	40.0	EG002-D-18-162	-5.0	1	1
E342	Fuel Holders, Producers & Accessories	40.0	39.3	-5.0	-5.0	EG002-D-18-162	40.0	EG002-D-18-162	-5.0	1	1
E343	Prime Movers	40.0	39.3	-5.0	-5.0	EG002-D-18-162	40.0	EG002-D-18-162	-5.0	1	1
E344	Generators	40.0	39.3	-5.0	-5.0	EG002-D-18-162	40.0	EG002-D-18-162	-5.0	1	1
E345	Accessory Electric Equipment	40.0	39.3	-5.0	-5.0	EG002-D-18-162	40.0	EG002-D-18-162	-5.0	1	1
E346	Miscellaneous Power Plant Equipment	40.0	39.3	-5.0	-5.0	EG002-D-18-162	40.0	EG002-D-18-162	-5.0	1	1
Blazing Star I Wind (2)											
E340.1	Wind Rights	N/A	25.0	N/A	0.0	N/A	N/A	N/A	N/A	0	0
E341	Structures & Improvements	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E342	Fuel Holders, Producers & Accessories	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E343	Prime Movers	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E345	Accessory Electric Equipment	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E346	Miscellaneous Power Plant Equipment	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
Blue Lake Units 1 thru 4											
E341	Structures & Improvements	17.4	21.4	-11.7	-11.7	EG002-D-05-288	27.5	EG002-D-15-46	-6.5	0	1
E342	Fuel Holders, Producers & Accessories	1.5	4.5	-22.9	-22.9	EG002-D-17-147	-4.5	EG002-D-15-46	-11.0	1	1
E343	Prime Movers	1.5	4.5	-22.9	-22.9	EG002-D-18-162	1.5	EG002-D-18-162	-22.9	1	1
E344	Generators	1.5	4.5	-22.9	-22.9	EG002-D-17-147	-4.5	EG002-D-15-46	-11.0	1	1
E345	Accessory Electric Equipment	1.5	4.5	-22.9	-22.9	EG002-D-17-147	-4.5	EG002-D-15-46	-11.0	1	1
E346	Miscellaneous Power Plant Equipment	1.5	4.5	-22.9	-22.9	EG002-D-17-147	-4.5	EG002-D-15-46	-11.0	1	1

Account	Description	Current Approved Remaining Life 01/01/18 (Yrs)	Proposed Remaining Life 01/01/19 (Yrs)	Current Approved Net Salvage 01/01/18 (%)	Proposed Net Salvage 01/01/19 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Blue Lake Units 7 & 8											
E341	Structures & Improvements	17.4	26.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
E342	Fuel Holders, Producers & Accessories	17.4	26.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
E343	Prime Movers	17.4	26.4	-11.7	-11.7	EG002-D-18-162	17.4	EG002-D-18-162	-11.7	1	1
E344	Generators	17.4	26.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
E345	Accessory Electric Equipment	17.4	26.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
E346	Miscellaneous Power Plant Equipment	17.4	26.4	-11.7	-11.7	EG002-D-06-227	0.1	EG002-D-15-46	-6.5	0	1
Border Winds											
E340.1	Wind Rights	23.0	22.0	0.0	0.0	EG002-D-15-46	25.0	EG002-D-15-46	0.0	1	1
E341	Structures & Improvements	23.0	22.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E342	Fuel Holders, Producers & Accessories	23.0	22.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E343	Prime Movers	23.0	22.0	-8.5	-8.5	EG002-D-18-162	23.0	EG002-D-18-162	-8.5	1	1
E344	Generators	23.0	22.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E345	Accessory Electric Equipment	23.0	22.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E346	Miscellaneous Power Plant Equipment	23.0	22.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
Courtenay Wind											
E340.1	Wind Rights	23.9	22.9	0.0	0.0	EG002-D-17-147	25.0	EG002-D-17-147	0.0	1	1
E341	Structures & Improvements	23.9	22.9	-8.5	-8.5	EG002-D-17-147	25.0	EG002-D-17-147	-8.5	1	1
E342	Fuel Holders, Producers & Accessories	23.9	22.9	-8.5	-8.5	EG002-D-17-147	25.0	EG002-D-17-147	-8.5	1	1
E343	Prime Movers	23.9	22.9	-8.5	-8.5	EG002-D-18-162	23.9	EG002-D-18-162	-8.5	1	1
E344	Generators	23.9	22.9	-8.5	-8.5	EG002-D-17-147	25.0	EG002-D-17-147	-8.5	1	1
E345	Accessory Electric Equipment	23.9	22.9	-8.5	-8.5	EG002-D-17-147	25.0	EG002-D-17-147	-8.5	1	1
E346	Miscellaneous Power Plant Equipment	23.9	22.9	-8.5	-8.5	EG002-D-17-147	25.0	EG002-D-17-147	-8.5	1	1
Foxtail Wind (2)											
E340.1	Wind Rights	N/A	25.0	N/A	0.0	N/A	N/A	N/A	N/A	0	0
E341	Structures & Improvements	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E342	Fuel Holders, Producers & Accessories	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E343	Prime Movers	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E345	Accessory Electric Equipment	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E346	Miscellaneous Power Plant Equipment	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
Grand Meadow Wind											
E340.1	Wind Rights	15.9	14.9	0.0	0.0	EG002-D-08-189	25.0	EG002-D-09-160	0.0	0	0
E341	Structures & Improvements	15.9	14.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E342	Fuel Holders, Producers & Accessories	15.9	14.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E343	Prime Movers	15.9	14.9	-11.1	-11.1	EG002-D-18-162	15.9	EG002-D-18-162	-11.1	1	1
E344	Generators	15.9	14.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E345	Accessory Electric Equipment	15.9	14.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1
E346	Miscellaneous Power Plant Equipment	15.9	14.9	-11.1	-11.1	EG002-D-08-189	25.0	EG002-D-15-46	-2.4	0	1

Account	Description	Current Approved Remaining Life 01/01/18 (Yrs)	Proposed Remaining Life 01/01/19 (Yrs)	Current Approved Net Salvage 01/01/18 (%)	Proposed Net Salvage 01/01/19 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Granite City											
E341	Structures & Improvements	1.5	0.5	-50.4	-50.4	EG002-D-17-147	-4.5	EG002-D-15-46	-11.6	2	1
E342	Fuel Holders, Producers & Accessories	1.5	0.5	-50.4	-50.4	EG002-D-17-147	-4.5	EG002-D-15-46	-11.6	2	1
E343	Prime Movers	1.5	0.5	-50.4	-50.4	EG002-D-18-162	1.5	EG002-D-18-162	-50.4	1	1
E344	Generators	1.5	0.5	-50.4	-50.4	EG002-D-17-147	-4.5	EG002-D-15-46	-11.6	2	1
E345	Accessory Electric Equipment	1.5	0.5	-50.4	-50.4	EG002-D-17-147	-4.5	EG002-D-15-46	-11.6	2	1
E346	Miscellaneous Power Plant Equipment	1.5	0.5	-50.4	-50.4	EG002-D-17-147	-4.5	EG002-D-15-46	-11.6	2	1
High Bridge											
E341	Structures & Improvements	30.4	29.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E342	Fuel Holders, Producers & Accessories	30.4	29.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E343	Prime Movers	30.4	29.4	-3.5	-3.5	EG002-D-18-162	30.4	EG002-D-18-162	-3.5	1	1
E344	Generators	30.4	29.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E345	Accessory Electric Equipment	30.4	29.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
E346	Miscellaneous Power Plant Equipment	30.4	29.4	-3.5	-3.5	E002-GR-10-971	10.0	EG002-D-15-46	-0.4	0	1
Inver Hills											
E341	Structures & Improvements	9.0	8.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E342	Fuel Holders, Producers & Accessories	9.0	8.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E343	Prime Movers	9.0	8.0	-18.3	-18.3	EG002-D-18-162	9.0	EG002-D-18-162	-18.3	1	1
E344	Generators	9.0	8.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E345	Accessory Electric Equipment	9.0	8.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
E346	Miscellaneous Power Plant Equipment	9.0	8.0	-18.3	-18.3	EG002-D-10-173	10.0	EG002-D-15-46	-7.3	0	1
Lake Benton Wind (2)											
E340.1	Wind Rights	N/A	25.0	N/A	0.0	N/A	N/A	N/A	N/A	0	0
E341	Structures & Improvements	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E342	Fuel Holders, Producers & Accessories	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E343	Prime Movers	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E344	Generators	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E345	Accessory Electric Equipment	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
E346	Miscellaneous Power Plant Equipment	N/A	25.0	N/A	-8.5	N/A	N/A	N/A	N/A	0	0
Nobles Wind											
E340.1	Wind Rights	17.9	16.9	0.0	0.0	EG002-D-10-173	25.0	EG002-D-11-144	0.0	0	0
E341	Structures & Improvements	17.9	16.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E342	Fuel Holders, Producers & Accessories	17.9	16.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E343	Prime Movers	17.9	16.9	-6.0	-6.0	EG002-D-18-162	17.9	EG002-D-18-162	-6.0	1	1
E344	Generators	17.9	16.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E345	Accessory Electric Equipment	17.9	16.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
E346	Miscellaneous Power Plant Equipment	17.9	16.9	-6.0	-6.0	EG002-D-10-173	25.0	EG002-D-15-46	2.7	0	1
Pleasant Valley Wind											
E340.1	Wind Rights	23.0	22.0	0.0	0.0	EG002-D-15-46	25.0	EG002-D-15-46	0.0	1	1
E341	Structures & Improvements	23.0	22.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E342	Fuel Holders, Producers & Accessories	23.0	22.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E343	Prime Movers	23.0	22.0	-8.5	-8.5	EG002-D-18-162	23.0	EG002-D-18-162	-8.5	1	1
E344	Generators	23.0	22.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
E345	Accessory Electric Equipment	23.0	22.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1

Account	Description	Current Approved Remaining Life 01/01/18 (Yrs)	Proposed Remaining Life 01/01/19 (Yrs)	Current Approved Net Salvage 01/01/18 (%)	Proposed Net Salvage 01/01/19 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
E346	Miscellaneous Power Plant Equipment	23.0	22.0	-8.5	-8.5	EG002-D-15-46	25.0	EG002-D-15-46	-8.5	1	1
Riverside											
E341	Structures & Improvements	31.2	30.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E342	Fuel Holders, Producers & Accessories	31.2	30.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E343	Prime Movers	31.2	30.2	-11.3	-11.3	EG002-D-18-162	31.2	EG002-D-18-162	-11.3	1	1
E344	Generators	31.2	30.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E345	Accessory Electric Equipment	31.2	30.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
E346	Miscellaneous Power Plant Equipment	31.2	30.2	-11.3	-11.3	E002-GR-10-971	10.0	EG002-D-15-46	-6.3	0	1
Wind-to-Battery System											
E348.1	Fuel Holders, Producers & Accessories	6.0	5.0	0.0	0.0	EG002-D-09-160	15.0	EG002-D-09-160	0.0	0	0

(1) Approved remaining life of 40 years and remaining life of 39.3 years for Black Dog 6 are based on an in-service date of March 2018

(2) 2019 New Plant's Proposed Remaining Life is based on actual in-service date

Account	Description	Current Approved Remaining Life 01/01/18 (Yrs)	Proposed Remaining Life 01/01/19 (Yrs)	Current Approved Net Salvage 01/01/18 (%)	Proposed Net Salvage 01/01/19 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Maplewood											
G305	Structures & Improvements	12.0	11.0	-93.7	-93.7	EG002-D-15-46	10.0	EG002-D-15-46	-76.7	1	1
G311	LP Gas Equipment	12.0	11.0	-93.7	-93.7	EG002-D-15-46	10.0	EG002-D-15-46	-101.7	1	1
G320	Other Equipment	12.0	11.0	-93.7	-93.7	EG002-D-15-46	10.0	EG002-D-15-46	-93.7	1	1
Sibley											
G305	Structures & Improvements	12.0	11.0	-79.5	-79.5	EG002-D-15-46	10.0	EG002-D-15-46	-78.5	1	1
G311	LP Gas Equipment	12.0	11.0	-79.5	-79.5	EG002-D-15-46	10.0	EG002-D-15-46	-87.5	1	1
G320	Other Equipment	12.0	11.0	-79.5	-79.5	EG002-D-15-46	10.0	EG002-D-15-46	-78.5	1	1

Account	Description	Current Approved Remaining Life 01/01/18 (Yrs)	Proposed Remaining Life 01/01/19 (Yrs)	Current Approved Net Salvage 01/01/18 (%)	Proposed Net Salvage 01/01/19 (%)	Latest Life Change (Docket #)	Life Change (Yrs)	Latest Net Salvage Change (Docket #)	Net Salvage Change (%)	Number of Life Changes in the Last Five Years	Number of Net Salvage Changes in the Last Five Years
Wescott											
G361	Structures & Improvements	6.0	5.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-9.2	1	1
G362	Gas Holders	6.0	5.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-24.2	1	1
G363	Purification Equipment	6.0	5.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-20.2	1	1
G363.1	Liquefaction Equipment	6.0	5.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-21.2	1	1
G363.2	Vaporizing Equipment	10.0	9.0	-19.2	-19.2	EG002-D-98-221	30.0	EG002-D-15-46	-21.2	0	1
G363.3	Compressor Equipment	15.0	14.0	-19.2	-19.2	EG002-D-13-1158	15.0	EG002-D-15-46	-21.2	0	1
G363.4	Measuring & Regulating Equipment	6.0	5.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-25.2	1	1
G363.5	Other Equipment	6.0	5.0	-19.2	-19.2	EG002-D-14-181	6.0	EG002-D-15-46	-19.2	1	1

Northern States Power Company
Other Dockets Pending with the Commission

Docket No. E,G002/D-19-____
Proposed Lives and Rates
Attachment H - Page 1 of 1

	Estimated Plant In-Service Balance	Estimated Plant In-Service Date	Proposed Life (Yrs)**	Proposed Net Salvage %	2019 Partial Year Estimated Depreciation Expense	2020 Full Year Estimated Depreciation Expense
	(1)	(2)	(4)	(5)	(6)	(7)
Other dockets pending with the Commission						
Community Wind North	\$ 71,000,000	12/31/2019	25.0	-8.5	\$ 128,392	\$ 3,081,400
Jeffers Wind	65,000,000	12/31/2019	25.0	-8.5	117,542	2,821,000
Mankato Energy Center Unit 1*	188,157,895	7/1/2019	27.5	-6.0	3,324,123	7,252,632
Mankato Energy Center Unit 2*	461,842,105	7/1/2019	35.5	-6.0	6,320,515	13,790,215
Total	<u>\$ 786,000,000</u>				<u>\$ 9,890,571</u>	<u>\$ 26,945,247</u>

*The \$650 million purchase price for the Mankato units was allocated based Unit 1 having a 220 MW combustion turbine planned to operate until the end of 2046 and Unit 2 having a 220 MW combustion turbine plus a 320 MW steam turbine which will both operate until the end of 2054. The actual allocation will be updated after the acquisition if approved by the Commission.

**From date of in-servicing

CERTIFICATE OF SERVICE

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

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

xx electronic filing

DOCKET NO. E,G002/D-19-____
Xcel Energy's Miscellaneous Electric & Gas Service List

Dated this 19th day of February 2019

/s/

Paget Pengelly
Regulatory Administrator

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Aafedt	daafedt@winthrop.com	Winthrop & Weinstine, P.A.	Suite 3500, 225 South Sixth Street Minneapolis, MN 554024629	Electronic Service	No	GEN_SL_Northern States Power Company dba Xcel Energy-Elec_Xcel Miscl Electric and Gas
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