



500 West Russell Street
Sioux Falls, South Dakota 57101-0988

August 4, 2020

—VIA ELECTRONIC FILING—

Ms. Patricia Van Gerpen
Executive Director
South Dakota Public Utilities Commission
State Capitol Building
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RE: INFORMATIONAL FILING
NON-DOCKETED

Dear Ms. Van Gerpen:

Northern States Power Company, doing business as Xcel Energy (NSP or the Company), submits this informational filing to the South Dakota Public Utilities Commission. Attachment A to this filing is a copy of the 2020 Annual Update of Remaining Lives and Depreciation Rates for Transmission, Distribution, and General Accounts submitted to the Minnesota Public Utilities Commission on July 31, 2020 – Docket No. E,G002/D-20-635.

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

Sincerely,

/s/

STEVEN T. KOLBECK
PRINCIPAL MANAGER – SOUTH DAKOTA

Enclosure



414 Nicollet Mall
Minneapolis, MN 55401

July 31, 2020

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101

—Via Electronic Filing—

RE: PETITION
ANNUAL UPDATE OF REMAINING LIVES AND DEPRECIATION RATES FOR
TRANSMISSION, DISTRIBUTION, AND GENERAL ACCOUNTS
DOCKET NO. E,G002/D-20-_____

Dear Mr. Seuffert:

Northern States Power Company, doing business as Xcel Energy, submits the enclosed annual update of remaining lives and depreciation rates for our Transmission, Distribution, and General Accounts in compliance with the Minnesota Public Utilities Commission's May 4, 2018 Order in Docket No. E,G002/D-17-581, February 19, 2019 Order in Docket No. E,G002/D-18 523, and December 13, 2019 Order in Docket No. E,G002/D-19-490.

We have electronically filed this document with the Minnesota Public Utilities Commission, and summaries have been served on the parties on the attached service lists. Please contact me at 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 Lists

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben	Chair
Valerie Means	Commissioner
Matthew Schuerger	Commissioner
Joseph K. Sullivan	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF ITS 2020 ANNUAL
REVIEW OF TRANSMISSION,
DISTRIBUTION, AND GENERAL
DEPRECIATION CERTIFICATION

DOCKET NO. E,G002/D-20-_____

PETITION

OVERVIEW

Northern States Power Company, doing business as Xcel Energy, submits this annual update of remaining lives and depreciation rates for our Transmission, Distribution, and General Accounts in compliance with the Minnesota Public Utilities Commission's May 4, 2018 Order in Docket No. E,G002/D-17-581, February 19, 2019 Order in Docket No. E,G002/D-18-523, and December 13, 2019 Order in Docket No. E,G002/D-19-490. Order Point 3 of the 2018 Order requires the Company to file an annual update to the remaining lives and depreciation rates for its transmission, distribution, and general accounts beginning July 31, 2018. This is our third annual update and it reflects the passage of one year to include additions and retirements that impact the average remaining lives and depreciation rates. The average service lives, net salvage rates, and retirement curves have not changed since being approved in the 2017 Five-Year Transmission, Distribution and General Depreciation Study Petition (2017 TD&G Filing).

In this Petition, we provide the following:

- Updated depreciation and amortization rates for Transmission, Distribution and General Accounts based on 2019 year-end plant balances;
- Backup Schedules to support rate calculations;
- In compliance with our commitment in our September 17, 2018 Reply Comments in Docket No. E,G002/D-18-523, Schedule C includes a

comparison of currently approved average remaining lives to proposed average remaining lives;

- A discussion of several categories of new assets related to our advanced grid, outage management, and electrical vehicle initiatives along with proposals for their depreciable lives and rates;
- In compliance with Order Point 7 in the December 13, 2019 Order, we include Schedule G which is a supplemental plant-in-service activity schedule that excludes fully depreciated (i.e. fully reserved) plant amounts from the overall beginning and ending plant balances; and
- In compliance with the December 13, 2019 Order, we include Schedule I which provides a listing of the assets included in FERC Account 390 – Structures and Improvements which we are proposing to separately depreciate from the mass assets within this category. This Petition details the analysis performed as well as the associated reserve allocations and lives for both the individual and group depreciated assets.

The impact to annual depreciation expense is a net increase of \$2.6 million. After allocating the Common Utility plant, the impact to Electric Utility expense is an increase of \$1.8 million, and the impact to Gas Utility expense is an increase of \$0.8 million. This variance represents a 0.72 percent increase in annual depreciation compared to present depreciation at current rates. We request Commission approval to implement the new depreciation rates effective January 1, 2021.

I. SUMMARY OF FILING

A one-paragraph summary is attached to this filing pursuant to Minn. R. 7829.1300, subp. 1.

II. SERVICE ON OTHER PARTIES

Pursuant to Minn. R. 7829.1300, subp. 2, the Company has served a copy of this filing on the Office of the Attorney General – Residential Utilities and Antitrust Division. A summary of the filing has been served on all parties on the enclosed service lists.

III. GENERAL FILING INFORMATION

Pursuant to Minn. R. 7829.1300, subp. 3, the Company provides the following information.

A. Name, Address, and Telephone Number of Utility

Northern States Power Company
414 Nicollet Mall
Minneapolis, MN 55401
(612) 330-5500

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

Matthew B. Harris
Lead Assistant General Counsel
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, MN 55401
(612) 330-7641

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

This Petition is being filed July 31, 2020. The Company requests the changes be effective January 1, 2021.

D. Statute Controlling Schedule for Processing the Filing

This request for approval of depreciation lives and rates is considered a miscellaneous filing under Minn. R. 7829.0100, subp. 11, since no determination of Xcel Energy's general revenue requirement 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 Accounting Manager
Xcel Energy
414 Nicollet Mall, 401 – 3rd Floor
Minneapolis, MN 55401
(612) 330-5510

IV. MISCELLANEOUS INFORMATION

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

Matthew B. Harris
Lead Assistant General Counsel
Xcel Energy
414 Nicollet Mall, 401 – 8th Floor
Minneapolis, MN 55401
Matt.B.Harris@xcelenergy.com

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

Any information requests in this proceeding should be submitted to Ms. Sweet at the Regulatory Records email address above.

V. REVIEW OF REMAINING LIVES AND DEPRECIATION RATES

A. Background Information

This is the third annual update of remaining lives and depreciation rates for the Company's Transmission, Distribution, and General Accounts in compliance with the 2018 Order.

In summary, the 2018 Order approved the Company's proposed depreciation lives and rates, effective January 1, 2018. The Commission also approved the Company's request to change from an average service life (ASL) depreciation method to an average remaining life (ARL) depreciation method. The change from ASL to ARL requires the Company to file an annual update of remaining lives and depreciation rates.

This filing presents the change in remaining lives and depreciation rates solely due to plant changes throughout 2019. This passage of time can alter the average remaining life as new plant is added at a longer remaining life and older plant is retired at a shorter remaining life. All statistical parameters (ASL, net salvage, and retirement curves) are unchanged from the parameters approved in the 2017 TD&G Filing. The Company has presented the remaining life and depreciation rate information by utility and functional class. These are further broken down by the 300-series FERC Accounts for depreciation purposes.

B. Discussion

Depreciation is the system of accounting to distribute the cost of capital assets, less net salvage (which is gross salvage less removal cost and may be negative), over the estimated useful life of the unit in a systematic and rational manner. Depreciation is a process of allocation, not valuation. The depreciation method chosen varies depending on the type of asset and whether the asset is a homogeneous group of assets (like poles and conductor) versus an individual asset (such as a generating unit). The average remaining life and the unaccrued plant balance, incorporating expected net salvage, serve as the basis for the required remaining life depreciation rate to be used in recording depreciation expense. Utilizing year-old remaining life depreciation rates will record depreciation too quickly on those new plant additions which have much longer remaining lives. Thus, remaining lives and depreciation rates should be updated annually to reflect the passage of time to avoid large depreciation swings using the prior five-year update process.

For Minnesota *regulatory* purposes, the depreciation expense and the accumulated provision for depreciation are based solely on the depreciation rates approved by the Commission. For *financial* purposes, we must account for the impact of differences in our approved depreciation rates between the various retail jurisdictions. The Schedules to this filing show the reserve amounts applicable to the Minnesota jurisdiction, shown at a total Company level. 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.

A multi-step process was used in updating the average remaining lives and depreciation rates. The Company reported plant and reserve balances as of December 31, 2019 by vintage year. All transmission and general plant and reserve balances are total Company. Electric and gas distribution have specific plant located within the State of Minnesota, so their corresponding plant and reserve balances are only for assets within the State of Minnesota. The updated plant balances incorporate any additions, retirements, transfers, and adjustments that occurred during 2019. The updated reserve balance incorporates recorded depreciation provision, retirements, transfers, adjustments, gross salvage, and cost of removal in 2019.

Next, the Company used the approved average service lives, net salvage rates and retirement curves from the 2017 TD&G Filing to determine the average remaining lives by vintage within each FERC account. In 2017, the Company directed Alliance Consulting Group to perform a comprehensive Depreciation Study (the 2017 Study) of transmission, distribution, and general assets for the electric, gas, and common utilities.

The average service lives, net salvage rates, and retirement curves determined in the 2017 Study were not changed and served as the basis for the updated remaining lives presented in this annual compliance filing. All remaining lives were determined using the straight line, broad group, remaining life depreciation method.

The Company used the calculated average remaining lives noted in the preceding paragraph to calculate the annual depreciation expense and rate. These calculations are described below.

By FERC 300-series Account, the Company multiplied the December 31, 2019 plant balance (excluding fully reserved vintages) by (1 – net salvage rate) less the December 31, 2019 depreciation reserve balance. This represents the unaccrued plant balance. The unaccrued plant balance is divided by the average remaining life to calculate the annual depreciation expense over the course of the remaining life so that the original cost plus or minus expected net salvage is fully reserved.

$$\text{Annual Depreciation Expense} = \frac{\text{Plant Balance} * (1 - \text{Net Salvage Rate}) - \text{Depreciation Reserve}}{\text{Average Remaining Life}}$$

The annual depreciation expense is divided by the December 31, 2018 plant balance (excluding fully reserved vintages) to determine the annual remaining life depreciation rate. The annual depreciation expense is not fixed and will fluctuate based on plant changes during the year.

$$\text{Annual Depreciation Rate} = \frac{\text{Annual Depreciation Expense}}{\text{Plant Balance}}$$

The passage of time is reflected when the denominator (Average Remaining Life) in the first formula shown above changes year after year. As the assets get one year older, the net unaccrued balance changes as well. If no additions or retirements occur from this point forward, the annual depreciation rate calculation would result in the same annual depreciation rate each year as the numerator and denominator change through time. See Table 2 in Schedule H that illustrates this simple change due to passage of time. In reality, however, the average remaining life changes because the assets get one year older and because of retirements and additions. Thus, the corresponding depreciation rate changes as well. This annual update results in small changes to the average remaining lives and the depreciation rates.

C. Findings

The estimated change to annual depreciation expense allocated to each utility is summarized below in Table 1. In aggregate, the annual impact of proposed remaining life rates compared to current approved remaining life rates at December 31, 2019 plant balances is an increase of \$2.6 million. The Electric Utility is generating most of the increase at \$1.8 million and the Gas Utility expense increase is \$0.8 million. The total change represents a 0.72 percent increase in annual depreciation expense compared to present depreciation expense at current rates.

Table 1: Depreciation Expense Impact

	Estimated Change to Depreciation before allocations	Common Utility allocations	Estimated Change to Depreciation after allocations
Electric Utility	\$ 381,316	\$ 1,428,837	\$ 1,810,153
Gas Utility	641,852	120,840	762,692
Common Utility	1,549,677	(1,549,677)	-
Total Estimated Impact	\$ 2,572,845	\$ -	\$ 2,572,845

A number of factors beyond the passage of time affect the determination of the depreciation rate, including current-year additions, the age of retirements, and the overall net change in plant when compared to the overall change in reserve. For example, any additions in the current vintage would cause the average remaining life to increase; at the same time, retirements are in older vintages, which also causes an increase in average remaining life. If the net change in reserve outpaces the net change in plant, causing a decrease to the unaccrued balance even though plant and depreciation reserve both increase, this could cause the depreciation expense and the depreciation rate to decrease.

We provide examples of specific FERC Accounts in the tables noted in Schedule H. The FERC Account examples represent major drivers of the annual depreciation expense variances in both the Electric and Gas Utilities. The examples illustrate a combination of the above factors. While there may be fluctuations among FERC accounts of increases and decreases to expense, the overall net impact to annual depreciation is a slight increase of 0.72 percent compared to depreciation at current rates.

Additionally, plant additions and retirements affect the average remaining life. It is normal for the change in average remaining life to moderate between a positive and

negative in one year. If we assume no change in gross plant, the average remaining life will decrease by exactly one year. The combination of additions and retirements may increase the average remaining life above the one-year decrease. By contrast, a substantial addition on a newer vintage or a substantial retirement on an older vintage could overcome the initial one-year decline of the average remaining life and cause an average remaining life increase compared to the prior year. In most cases, however, the change in average remaining life will be somewhere between zero and a one-year decrease. The examples provided in Schedule H show this outcome.

Finally, the comparison of the net change in reserve to the net change in gross plant can affect the unaccrued balance. An increase to the unaccrued balance would indicate there are more dollars to allocate over the remaining life, causing the annual depreciation expense to increase. Conversely, a decrease to the unaccrued balance will mean there are fewer dollars to allocate over the remaining life, therefore decreasing the annual depreciation expense. The Gas Utility and Electric Utility FERC account examples each show an increase/decrease to the unaccrued balance.

Table 9 in Schedule H illustrates how the relationships of the above factors create the calculated annual depreciation expense and rate variances for the FERC Account examples provided.

D. Major Future Additions and Retirements

Minn. R. 7825.0700, subp. 2B states that each utility shall provide, with the Petition for certification, a list of major future additions or retirements to the plant accounts the utility believes may have a material impact on the current certification results.

There are three new categories of assets which we are proposing initial average service lives, net salvage percentages, and depreciation rates. These categories are described below.

1. *Advanced Grid Intelligence and Security (AGIS) Advanced Metering Infrastructure (AMI) Meters (FERC Account 370)*

AGIS is a long-term strategic initiative to strengthen the grid. A key component of this effort is the implementation of AMI. AMI is an integrated system of advanced meters, communication networks, and data processing and management systems that enables secure two-way communication between Xcel Energy's business and operational data systems and customer meters. AMI meters are able to measure and transmit voltage, current, and power quality data and can act as sensor, providing timely monitoring at the customer's point of service that has a variety of uses for

customers and business operations. While many of the AGIS initiatives are groundbreaking for the Company, the capital assets necessary to support them for the most part have similar characteristics and useful lives to other categories of assets already in plant.

FERC Account 370 – Meters currently has a 15-year approved ASL with a negative 5 percent net salvage. The Company would create a new subaccount under FERC Account 370 for the AGIS AMI meters. The manufacturer of the AMI meters generally states that its assets will survive 20 years. Therefore, consistent with this guidance, the Company is recommending a 20-year ASL (equating to a 5.00 percent initial depreciation rate).

Regardless of whether a 15-year ASL or a 20-year ASL ultimately is used, both are consistent with practices followed by other utilities. Those that have employed these new meters have estimated the life to be between 15 and 20 years. Additionally, regardless of the ASL ultimately chosen, we expect that the small cost to remove the meter would be offset by any salvage on the meter at retirement. Therefore, the Company is requesting a zero percent net salvage.

2. *Electric Vehicle (EV) Chargers (FERC Account 371 – Installations on Customers' Premises) and EV Supply Infrastructure (FERC 369 – Services)*

The Company's EV investments focus on three main categories of capital assets. These three categories include software, EV supply infrastructure, and EV chargers. The software enables the Company to monitor the EV chargers. The EV supply infrastructure is the wiring and conduit from the customer's meter to the charger stub. The EV charger is the device that is attached to the charger stub and plugs into the EV to charge it.

The software will be recorded in FERC Account 303, which is intangible plant. The EV supply infrastructure will be recorded in FERC Account 369, which is the account for services. The EV chargers will be recorded in FERC Account 371, which is the account for Installations on Customers' Premises. EV software will be amortized over the period approved for the appropriate subaccount of FERC Account 303 as the software are similar to the assets already in those accounts.

FERC 369 Services currently has two approved subaccounts – one for overhead services and one for underground as they have different environmental factors which lead to different removal costs and service lives. Overhead services have a 42-year ASL with a negative 85 percent net salvage. Underground services have a 44-year ASL with a negative 5 percent net salvage. For the EV Supply Infrastructure, we are

proposing to add another subaccount to FERC 369. Customer service agreement terms are still in process but generally we are expecting the terms to be a 10-year contract where if they cancel prior to the end of the term, the customer will have to buyout the undepreciated costs of installing their EV Supply Infrastructure. Thus, we are proposing to depreciate the EV Supply Infrastructure based on a 10-year ASL (equating to a 10 percent initial depreciation rate), a zero net salvage percent, and a square curve. This provides more certainty to the customer as to what their buyout amount would be and protects non-EV customers from the risk associated with having a longer service life. Currently, this pilot is limited and only applies to a handful of larger commercial customers.

Originally in Docket E002/M-19-559, the Company's EV Home Charging Service program, we were considering putting the EV chargers into FERC Account 370 Meters. The account description for FERC Account 370 is as follows, "This account shall include the cost installed of meters or devices and appurtenances thereto, for use in measuring the electricity delivered to its users, whether actually in service or held in reserve." FERC Account 371 states, "This account shall include the cost installed of equipment on the customer's side of a meter when the utility incurs such cost and when the utility retains title to and assumes full responsibility for maintenance and replacement of such property." Due to the various types of charging equipment which may be used across Xcel Energy's operating companies, the description of FERC Account 371 is more encompassing of all types of equipment which would allow for consistent application in recording and reporting on the assets.

On May 7, 2020, in the above referenced docket, the Commission approved¹ the Home Charging Service program which applies a 10-percent depreciation rate for utility-owned EV chargers based on current industry guidance of a 10-year ASL. The Company also requests a net salvage rate of zero percent because, under the Company's proposed terms and conditions for charger services, customers would directly cover removal costs.

3. Electric Utility Three-Year Software (FERC Account 303 – Software)

Oracle Network Management System (NMS) is the current solution for electric distribution outage management. As discussed by Company witness, Mr. David C. Harkness, in Docket No. E002/GR-19-564, the current version will run out of extended support in December 2021. AGIS is currently being deployed using a new outage management system (OMS) – the OMS Schneider platform. In order to bridge the gap between when the Oracle NMS becomes unsupported and when full

¹ The written order has not yet been issued as of the date of this filing.

AGIS deployment is realized, the Company will have to upgrade Oracle NMS at an estimated cost of \$2.4 million. Typically, an upgrade of this nature would fall under the standard 5-year amortization category. However, since this upgrade is anticipated to be in-serviced in Q4 2021 and be used until the OMS Schneider platform goes in-service (estimated in Q4 2023), the Company proposes that this software be amortized over a three-year period to better match expense with the useful life of the asset.

The Company has an approved three-year life category for FERC 303 – Computer Software in the Common Utility segment but not for the Electric Utility. Thus, the Company requests approval for a three-year life category for FERC 303 in the Electric Utility.

4. *AGIS Field Area Network (FAN) Equipment (FERC Account 397
Communication Equipment)*

For the Common Utility segment, the Company is proposing a new subaccount under FERC Account 397 Communication Equipment for AGIS FAN equipment.

The FAN is the communications network that will enable communications between the infrastructure that already exists at the Company's substations, the Advanced Distribution Management System and the AMI software systems, the new AMI meters, and the new intelligent field devices associated with advanced applications such as Integrated Volt-VAR Optimization and Fault Location Isolation System Restoration. The FAN provides benefits to all AGIS projects, but is designed and built according to the needs of various specific components, and each has different communication network requirements.

The Company is proposing a 10-year ASL with a zero net salvage percent, consistent with the current parameters of other Common 397 subaccounts. This equates to a 10.00 percent initial depreciation rate.

5. *All other assets*

At this time, the Company does not anticipate any other major future addition or retirement in the electric, gas, or common utility plant accounts that would materially affect the depreciation rates recommended in this filing. While there are additions planned, the assets being installed should follow the lives established for the current assets, as the type and nature does not differ between the existing and the new assets.

The absence of clearly identifiable major future additions or retirements means ongoing future additions and retirements influence life and salvage estimates, but usually do not result in dramatic changes. Rather, these additions and retirements indicate gradual changes in the life characteristics of the equipment in the account. In those cases, where ongoing additions and retirements are believed to influence the life and salvage estimates, these effects have been discussed in the individual account analyses.

VI. ACCOUNT 390 ANALYSIS

In compliance with Order Point 9 of the December 13, 2019 Order, the Company has completed a review of the building assets included in FERC Account 390 – Structures and Improvements in order to determine which assets should continue to be group depreciated and which assets should be separately depreciated. The Department has asked that the Company separately account for depreciation for the small number of “high-value” buildings in FERC Account 390, the retirement of which “could have a significant impact on the depreciation expense of the account as a whole.” As required by Order Point 9, the Company provides the following:

- a finalized proposal detailing which structures should be removed from the group to be depreciated separately, and which should remain in the group;
- a finalized proposal for the allocations of the existing depreciation among the structures removed from and remaining in the grouped property in Account 390; and
- proposed remaining lives for both the structures that should be removed from the group and the remaining life for the group.

A. Separately Depreciated Locations

In our Reply Comments to Docket No. E,G002/D-19-490 filed October 10, 2019, the Company determined six asset locations with asset values greater than \$10 million accounted for 59 percent of the Electric Utility assets and 65 percent of the Common Utility assets within their respective FERC Account 390. Based on those results, the Company determined \$10 million to be a reasonable threshold to separate out an asset location for individual depreciation. Xcel Energy interprets “depreciated separately” in the Order Point to mean that all buildings and structures in the asset location will be treated as one “separate” asset and depreciated individually. For instance, a service center location may have a garage, an office building, a maintenance building, and numerous other structures which would all count as one location and be depreciated over the same time period.

Table 2: Asset Locations over \$10 Million

<u>Segment</u>	<u>Location</u>	<u>Plant balance at 12/31/2019</u>
Electric Utility	Maple Grove Material Complex	\$22 million
Electric Utility	Chestnut Service Center	\$21 million
Common Utility	414 Nicollet General Office Building	\$78 million
Common Utility	Rice Street Service Center	\$21 million
Common Utility	Maple Grove Material Complex	\$13 million
Common Utility	Hugo Training Center	\$11 million

Please note the Maple Grove Material Complex (MGMC) is one large location which has portions that solely serve the Electric Utility segment and other portions which serve both electric and gas and therefore are classified as Common Utility. The Company will henceforth use the same depreciable life for both segments.

The Company has attached Schedule I which includes plant and accumulated depreciation reserve balances and current versus proposed depreciation expense for the six major locations which would be individually depreciated as well as the assets which would continue to be group depreciated.

B. Location Backgrounds and Future Plans

1. Maple Grove Material Complex

The MGMC is located in Maple Grove, Minnesota. It has been in service since December 1, 1989 and serves as a major customer service hub. The 30-year-old facility is owned, both land and structure, solely by Xcel Energy. At the time of this filing, there are no short- or long-term plans to sell, vacate, relocate, or alter the location aside from potential on-site expansion in the future. The Company plans to operate MGMC indefinitely.

2. Chestnut Service Center (Chestnut SC)

The Chestnut SC is located in downtown Minneapolis, Minnesota. It has been in service since December 1, 1919 and serves as a service center for downtown Minneapolis as well as a main fleet garage, meter facility, hazardous storage, and control center.

The Chestnut SC is a 100-year-old location that is owned, both land and structures, solely by Xcel Energy. Due to the age of this facility, there is substantial deterioration or antiquated technology, which has necessitated substantial capital investment. The Company has plans to construct a new structure just north of Xcel Energy's Riverside generation plant in Minneapolis and is set to break ground in 2021. Several functions currently located at the Chestnut SC will be permanently moved to this new location, which will serve the Electric Utility. The Chestnut SC site will also have various structures redeveloped to serve our long-term needs. Groundbreaking on this redevelopment is set to begin in 2022 and be completed in 2025. The Company plans to operate the Chestnut SC site indefinitely.

3. *414 Nicollet General Office Building (414 Nicollet)*

414 Nicollet is located in downtown Minneapolis, Minnesota. The building has been in service since January 1, 1965 and serves as one of Xcel Energy's main headquarters. 414 Nicollet is a 55-year-old structure that is owned, both land and structure, solely by Xcel Energy.

In 2020-2022, there are capital plans to upgrade and refurbish the elevators, replace the air-handling system, and harden and expand the capacity of the data center within 414 Nicollet. There are no plans to relocate, sell, or vacate the structure. The Company plans to operate 414 Nicollet indefinitely.

4. *Rice Street Service Center (RSSC)*

RSSC is located in Saint Paul, Minnesota. RSSC has been in service since December 1, 1926 and serves as the main gas and electric service center for Saint Paul. RSSC is a 93-year-old structure that is owned, both land and structure, solely by Xcel Energy.

Due to the age of the facility, there are capital improvement projects planned within the next three years to renovate the support buildings, grounds and finishes, as well as new mechanical, electrical, and plumbing systems. At the time of this filing there are no short- or long-term plans to relocate, sell, or vacate the location. The Company plans to operate RSSC indefinitely.

5. *Hugo Training Center (HTC)*

HTC is located in Hugo, Minnesota, about 30 minutes northeast of Minneapolis. HTC has been in service since December 1, 2012 and serves as a safety and compliance technical training center for Xcel Energy employees and first responders. The indoor-outdoor facility allows Electric and Gas Utility crews to train in a variety of scenarios year-round to enhance skills that could potentially save lives, minimize injuries, and reduce mistakes in the field.

Hugo Training Center is a seven-year-old facility that is owned, both land and structures, solely by Xcel Energy. At the time of this filing, there are no short- or long-term plans to alter, relocate, sell, or vacate the location. The Company plans to operate HTC indefinitely.

C. Schedule I – Structures & Improvements

Schedule I was introduced to the filing this year in order to show the plant and allocated accumulated depreciation reserve related to each of the six major locations and all the remaining assets in that segment's Account 390, along with their currently approved depreciation rate and the new proposed rates/lives.

The current depreciation rate aligns with the respective segment's FERC 390 Structures & Improvements accounts, as approved in Docket No. E,G002/D-19-490. We took our plant records and separated out the six locations over \$10 million and the remainder is in "Other". No gas locations reached the threshold, so the process for Gas 390 is unchanged and the rates agree to those shown in Schedule B.

The Company determined the "allocated reserve balance" using our accounting subledger system. The subledger has reporting which allocates the reserve from a group depreciated account to each individual asset based on the age of the asset and other characteristics to determine the theoretical reserve for each asset. We used those weighted values to apply the Minnesota jurisdictional reserve to each location to arrive at the "allocated reserve balance". The total for each segment aligns with Schedule C. If the Commission approves the Petition, the Company will follow this same methodology to allocate the reserve, which may cause the actual amount allocated to each location to fluctuate due to activity within the 390 group-depreciated account during 2020.

D. Remaining lives, net salvage, and depreciation impact

Based on the above analysis in Section B, there are no definitive dates as to when we will stop using the six individual locations. Therefore, we considered various remaining lives in five-year increments based on the facilities’ current ages and our future plans for the sites. In general, these roughly align with the current remaining life assigned to plant in the Electric Segment’s 390 Account, which is 38 years.

Table 3: Proposed Lives and Net Salvage

<u>Segment</u>	<u>Location</u>	<u>Proposed remaining life</u>	<u>Proposed net salvage</u>
Electric Utility	Maple Grove Material Complex	40 years	-20 percent
Electric Utility	Chestnut Service Center	50 years	-20 percent
Common Utility	414 Nicollet General Office Building	45 years	-25 percent
Common Utility	Rice Street Service Center	30 years	-25 percent
Common Utility	Maple Grove Material Complex	40 years	-25 percent
Common Utility	Hugo Training Center	50 years	-25 percent

Rice Street is one of the oldest locations and therefore has the shortest proposed remaining life at 30 years. Maple Grove was in-serviced in 1989. As one of our largest service centers, and given its roughly average age in comparison to other facilities, we determined 40 years to be an appropriate initial estimate of the remaining life. The 414 Nicollet building operates as one of the Company’s main headquarters buildings that houses a major substation serving downtown Minneapolis and thus a slightly longer life of 45 years was chosen as it is highly unlikely for us to leave due to the critical nature of the location. Chestnut is our oldest location among the six, but with the imminent major renovation and new construction at the location, we are proposing an initial remaining life of 50 years to correlate to the longer expected life of the site.

The proposed net salvage rates for the new locations use the same parameters as approved in Docket No. E,G002/D-17-581 for each segment’s respective FERC Account 390. We are proposing to continue using the approved net salvage until the next 5 year study is performed in 2022.

For the six separately depreciated locations, we also propose to depreciate these assets based on the end-of-life methodology, similar to how we treat the lives of our production plants. Depreciation expense would be calculated as follows on a monthly basis rather than using a depreciation rate:

$$\text{Depreciation Expense} = \frac{\text{Plant Balance} * (1 - \text{Net Salvage Rate}) - \text{Depreciation Reserve}}{\text{Remaining Life}}$$

The end-of-life methodology ensures all assets at the location will be fully reserved (including net salvage) by the retirement date.

When comparing the proposed depreciation expense to the currently approved expense, there is an annual decrease of approximately \$0.04 million.

VII. ATTACHED SCHEDULES

The following Schedules have been included for satisfaction of filing requirements and for additional support to the recommended changes; Schedules D, E, and F have been included in compliance with Minn. R. 7825.0700. Schedules G and I have been included in compliance with Order Points 7 and 9, respectively, of the December 13, 2019 Order.

Schedules

A	Proposed Depreciation Rates
B	Comparison of Present and Proposed Accruals
C	Depreciation and Amortization Rate Calculations
D	2019 Plant In Service Rollforward
E	2019 Reserve Rollforward
F	Annual Depreciation Accruals
G	Accrual Analysis
H	Support of Conclusions
I	Account 390 Analysis

CONCLUSION

This annual compliance report provides the Schedules to support the proposed depreciation rate update. We respectfully request that the Commission approve the updated depreciation rates effective January 1, 2021, FERC Account 390 (Structures and Improvements) new individual location and group lives, a new three-year FERC Account 303 – Software category in Electric Utility, and new subaccounts for FERC Account 370 (AGIS AMI Meters), FERC Account 369 (EV Supply Infrastructure), FERC Account 371 (EV Chargers), and FERC Account 397 (Communication Equipment – Smart Grid) with the lives, rates, and parameters as proposed herein.

Dated: July 31, 2020

Northern States Power Company

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben	Chair
Valerie Means	Commissioner
Matthew Schuerger	Commissioner
Joseph K. Sullivan	Commissioner
John A. Tuma	Commissioner

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF ITS 2020 ANNUAL
REVIEW OF TRANSMISSION,
DISTRIBUTION, AND GENERAL
DEPRECIATION CERTIFICATION

DOCKET NO. E,G002/D-20-_____

PETITION

SUMMARY OF FILING

Please take notice that on July 31, 2020, Northern States Power Company, doing business as Xcel Energy submitted its second annual update of remaining lives and depreciation rates for our Transmission, Distribution, and General Accounts in compliance with the Minnesota Public Utilities Commission’s May 4, 2018 Order in Docket No. E,G002/D-17-581, February 19, 2019 Order in Docket No. E,G002/D-18 523, and December 13, 2019 Order in Docket No. E,G002/D-19-490. In this filing the Company requested approval of updated depreciation rates effective January 1, 2021, FERC Account 390 (Structures and Improvements) new individual location and group lives, a new three-year FERC Account 303 – Software category in Electric Utility, and new subaccounts for FERC Account 370 (AGIS AMI Meters), FERC Account 369 (EV Supply Infrastructure), FERC Account 371 (EV Chargers), and FERC Account 397 (Communication Equipment – Smart Grid) with the lives, rates, and parameters as proposed herein. The Company provided Schedules to support the proposed depreciation rate update. In the aggregate, these changes increase the Company’s present depreciation expense by \$2.6 million or 0.72 percent. The changes are proposed to be effective January 1, 2021.

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule A - Proposed Depreciation Rates

Xcel Energy

Proposed Depreciation Rates

Electric Utility

FERC Account	Account Description	Proposed	
		Annual Rate	Notes
Intangible Plant - Total Company			
	302 Franchise and Consents	5.00%	(1)
	303 Computer Software 3 Year	33.33%	(2)
	303 Computer Software 5 Year	19.77%	
	303 Computer Software 10 Year	10.00%	
Transmission - Total Company			
	352 Structures and Improvements	1.51%	
	353 Station Equipment	2.08%	
	354 Towers and Fixtures	1.84%	
	355 Poles and Fixtures	2.44%	
	356 Overhead Conductors and Devices	2.03%	
	357 Underground Conduit	1.38%	
	358 Underground Conductor and Devices	2.09%	
Distribution - MN Only			
	361 Structures and Improvements	2.09%	
	362 Station Equipment	2.32%	
	364 Poles, Towers, and Fixtures	4.65%	
	365 Overhead Conductors and Devices	3.19%	
	366 Underground Conduit	2.15%	
	367 Underground Conductor and Devices	2.23%	
	368 Line Transformers	3.23%	
	368 Line Capacitors	3.98%	
	369 Overhead Services	4.33%	
	369 Underground Services	2.39%	
	369 Electric Vehicle Supply Infrastructure	10.00%	(2)
	370 Meters	5.84%	
	370 Meters - AGIS	5.00%	(2)
	371 Electric Vehicle Chargers	10.00%	(2)
	373 Street Lighting and Signal Systems	5.87%	
General - Total Company			
	390 Structures and Improvements	2.28%	
	390 Structures and Improvements - Leasehold Improvements	8.18%	(3)
	391 Office Furniture and Equipment	4.83%	
	391 Network Equipment	16.56%	
	392 Automobiles	9.76%	
	392 Light Trucks	9.38%	
	392 Trailers	6.17%	
	392 Heavy Trucks	6.88%	
	393 Stores Equipment	4.50%	
	394 Tools, Shop, and Garage Equipment	6.50%	
	395 Laboratory Equipment	10.36%	
	396 Power Operated Equipment	5.40%	
	397 General Communication Equipment	10.09%	
	397 Communication Equipment - Two Way	10.24%	
	397 Comm. & Telecomm. Equipment - AES	6.24%	
	397 Comm. & Telecomm. Equipment - EMS	6.26%	
	398 Miscellaneous Equipment	6.74%	

Docket No. E,G002/D-20-____
Petition
Schedule A - Page 2 of 3

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule A - Proposed Depreciation Rates

Xcel Energy

Proposed Depreciation Rates

Gas Utility

FERC Account	Account Description	Proposed	
		Annual Rate	Notes
Intangible Plant - Total Company			
302	Franchise and Consents	5.00%	(1)
303	Computer Software 5 Year	20.80%	
303	Computer Software 10 Year	10.00%	
Transmission - Total Company			
366	Structures and Improvements	1.08%	
367	Mains	1.44%	
369	Measure and Regulating Station	2.78%	
Distribution - MN Only			
375	Structures and Improvements	2.07%	
376	Mains - Metallic	1.91%	
376	Mains - Plastic	2.11%	
378	Measure & Regulating- General	2.97%	
379	Measure & Regulating- City Gate	2.64%	
380	Services - Metallic	2.09%	
380	Services - Plastic	2.92%	
381	Meters	4.47%	
381	Telemetry (Fully Amortized)	0.00%	
383	House Regulators (Old)	0.00%	
General - Total Company			
390	Structures and Improvements	2.09%	
391	Office Furniture and Equipment	3.81%	
391	Network Equipment	19.48%	
392	Automobiles	8.78%	
392	Light Trucks	8.26%	
392	Trailers	5.78%	
392	Heavy Trucks	6.18%	
393	Stores Equipment	3.75%	
394	Tools, Shop, and Garage Equipment	5.88%	
395	Laboratory Equipment	10.00%	
396	Power Operated Equipment	5.02%	
397	Communication Equipment	11.10%	
397	Communication Equipment - Two Way	10.04%	
397	Comm. & Telecomm. Equipment - AES	4.76%	
397	Comm. & Telecomm. Equipment - EMS	6.86%	
398	Miscellaneous Equipment	2.10%	

Docket No. E,G002/D-20-____
Petition
Schedule A - Page 3 of 3

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule A - Proposed Depreciation Rates

Xcel Energy
Proposed Depreciation Rates
Common Utility

FERC Account	Account Description	Proposed	
		Annual Rate	Notes
Intangible Plant - Total Company			
	301 Intangible Organization Costs	0.00%	
	302 Franchise and Consents	5.00%	(1)
	303 Computer Software 3 Year	37.34%	
	303 Computer Software 5 Year	20.20%	
	303 Computer Software 7 Year	14.29%	
	303 Computer Software 10 Year	9.97%	
	303 Computer Software 15 year	6.74%	
General - Total Company			
	390 Structures and Improvements	2.55%	
	390 Structures and Improvements - Leasehold Improvements	6.87%	(3)
	391 Office Furniture and Equipment	4.85%	
	391 Network Equipment	21.68%	
	392 Automobiles	9.35%	
	392 Light Trucks	8.42%	
	392 Trailers	9.45%	
	392 Heavy Trucks	7.32%	
	393 Stores Equipment	4.92%	
	394 Tools, Shop, and Garage Equipment	6.56%	
	395 Laboratory Equipment	10.00%	
	396 Power Operated Equipment	6.71%	
	397 Comm. & Telecomm. Equipment	3.67%	
	397 Communication Equipment - Two Way	5.70%	
	397 Communication Equipment - Smart Grid	10.00%	

(1) Account 302 is amortized over the terms of the franchise agreements or license, which is typically 20 years. The Company is including Account 302 in all schedules for completeness.

(2) The Company requests authorization to use the depreciation rate proposed based on the proposed parameters for each account.

(3) Depreciated over lease term.

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule B - Comparison of Present and Proposed Accruals

Xcel Energy

Comparison of Present and Proposed Accruals
Electric Utility

FERC Account	Account Description	Plant Balance 1/1/2020	Fully Accrued	Adjusted Plant 1/1/2020	Present			Proposed			Proposed Less Present Accrual
					Annual Rate	Note	Annual Accrual	Annual Rate	Note	Annual Accrual	
Intangible Plant - Total Company											
302	Franchise and Consents	\$ 254,353,164	\$ -	\$ 254,353,164	5.00%	(1)	\$ 12,717,658	5.00%	(1)	\$ 12,717,658	\$ -
303	Computer Software 3 Year	201,839	201,839	-	33.33%		-	33.33%	(2)	-	-
303	Computer Software 5 Year	143,853,526	59,018,743	84,834,782	21.03%		17,838,649	19.77%		16,775,485	(1,063,163)
303	Computer Software 10 Year	-	-	-	10.00%		-	10.00%		-	-
	Total Intangible Plant	398,408,529	59,220,583	339,187,946			30,556,307			29,493,143	(1,063,163)
Transmission - Total Company											
352	Structures and Improvements	125,866,620	-	125,866,620	1.51%		1,905,707	1.51%		1,904,883	(823)
353	Station Equipment	1,282,548,604	-	1,282,548,604	2.07%		26,601,071	2.08%		26,621,370	20,299
354	Towers and Fixtures	118,022,279	-	118,022,279	1.84%		2,173,856	1.84%		2,167,918	(5,938)
355	Poles and Fixtures	1,441,024,312	-	1,441,024,312	2.44%		35,124,220	2.44%		35,107,771	(16,449)
356	Overhead Conductors and Devices	595,600,941	-	595,600,941	2.04%		12,155,846	2.03%		12,117,342	(38,503)
357	Underground Conduit	29,883,406	-	29,883,406	1.38%		411,511	1.38%		411,365	(146)
358	Underground Conductor and Devices	36,985,970	-	36,985,970	2.11%		781,235	2.09%		774,777	(6,458)
	Total Transmission	3,629,932,132	-	3,629,932,132			79,153,446			79,105,426	(48,020)
Distribution - MN only											
361	Structures and Improvements	48,810,213	-	48,810,213	2.08%		1,014,922	2.09%		1,020,684	5,762
362	Station Equipment	596,142,833	-	596,142,833	2.31%		13,774,777	2.32%		13,857,652	82,875
364	Poles, Towers, and Fixtures	410,043,664	-	410,043,664	4.67%		19,167,937	4.65%		19,063,058	(104,879)
365	Overhead Conductors and Devices	441,287,334	-	441,287,334	3.20%		14,131,590	3.19%		14,075,622	(55,968)
366	Underground Conduit	301,331,663	-	301,331,663	2.15%		6,471,107	2.15%		6,479,561	8,453
367	Underground Conductor and Devices	1,061,791,816	-	1,061,791,816	2.24%		23,813,813	2.23%		23,681,089	(132,724)
368	Line Transformers	398,208,935	-	398,208,935	3.21%		12,788,121	3.23%		12,862,911	74,790
368	Line Capacitors	22,641,812	4,045,024	18,596,788	3.95%		735,235	3.98%		739,471	4,236
369	Overhead Services	75,074,701	-	75,074,701	4.36%		3,270,209	4.33%		3,253,208	(17,000)
369	Underground Services	218,682,830	-	218,682,830	2.40%		5,239,044	2.39%		5,226,855	(12,189)
370	Meters	91,742,941	25,688,871	66,054,071	5.58%		3,688,574	5.84%		3,858,745	170,171
370	Meters - AGIS	3,253,628	-	3,253,628	5.58%		181,688	5.00%	(2)	162,681	(19,007)
373	Street Lighting and Signal Systems	69,387,098	-	69,387,098	5.33%		3,699,512	5.87%		4,076,108	376,595
	Total Distribution - MN only	\$ 3,738,399,467	\$ 29,733,895	\$ 3,708,665,572			\$ 107,976,530			\$ 108,357,646	\$ 381,116
General - Total Company											
390	Structures and Improvements	72,970,511	-	72,970,511	2.26%		1,651,808	2.28%		1,663,636	11,828
	Structures and Improvements - Leasehold										
390	Improvements	1,075,433	-	1,075,433	10.44%		112,260	8.18%	(3)	87,919	(24,341)
391	Office Furniture and Equipment	32,112,296	260,029	31,852,266	4.69%		1,492,425	4.83%		1,538,105	45,680
391	Network Equipment	48,587,258	-	48,587,258	15.25%		7,411,794	16.56%		8,044,190	632,396
392	Automobiles	6,383,510	0	6,383,510	9.76%		623,211	9.76%		622,775	(436)
392	Light Trucks	35,062,851	8,699,716	26,363,136	8.73%		2,300,984	9.38%		2,471,905	170,921
392	Trailers	22,098,610	1,135,500	20,963,111	6.38%		1,338,059	6.17%		1,294,438	(43,620)
392	Heavy Trucks	116,639,842	10,496,193	106,143,649	6.69%		7,097,118	6.88%		7,303,475	206,357
393	Stores Equipment	1,631,738	7,460	1,624,278	4.50%		73,102	4.50%		73,119	17
394	Tools, Shop, and Garage Equipment	103,148,094	3,965,920	99,182,174	6.37%		6,322,707	6.50%		6,446,190	123,483
395	Laboratory Equipment	2,984,900	414,536	2,570,365	9.91%		254,705	10.36%		266,327	11,622
396	Power Operated Equipment	51,986,057	451,521	51,534,536	5.77%		2,974,940	5.40%		2,783,728	(191,212)
397	General Communication Equipment	17,445,712	6,200,045	11,245,667	9.45%		1,062,362	10.09%		1,134,937	72,574
397	Communication Equipment - Two Way	58,409,389	-	58,409,389	10.11%		5,902,435	10.24%		5,982,812	80,377
397	Comm. & Telecomm. Equipment - AES	7,071,726	532,159	6,539,567	6.02%		393,558	6.24%		407,897	14,339
397	Comm. & Telecomm. Equipment - EMS	41,674,693	-	41,674,693	6.27%		2,613,474	6.26%		2,607,986	(5,488)
398	Miscellaneous Equipment	3,619,613	2,021,761	1,597,851	6.31%		100,846	6.74%		107,732	6,886
	Total General	622,902,232	34,184,840	588,717,392			41,725,788			42,837,170	1,111,383
	Total Electric Utility	\$ 8,389,642,360	\$ 123,139,317	\$ 8,266,503,043			\$ 259,412,070			\$ 259,793,386	\$ 381,316

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule B - Comparison of Present and Proposed Accruals

Xcel Energy
Comparison of Present and Proposed Accruals
Gas Utility

FERC Account	Account Description	Plant Balance 1/1/2020	Fully Accrued	Adjusted Plant 1/1/2020	Present			Proposed			Proposed Less Present Accrual
					Annual Rate	Note	Annual Accrual	Annual Rate	Note	Annual Accrual	
Intangible Plant - Total Company											
302	Franchise and Consents	\$ 56,567	\$ -	\$ 56,567	5.00%	(1)	\$ 2,828	5.00%	(1)	\$ 2,828	\$ -
303	Computer Software 5 Year	8,491,794	2,364,807	6,126,987	20.29%		1,242,939	20.80%		1,274,344	31,405
	Total Intangible Plant	8,548,360	2,364,807	6,183,554			1,245,767			1,277,172	31,405
Transmission - Total Company											
366	Structures and Improvements	1,068,046	-	1,068,046	1.13%		12,110	1.08%		11,538	(572)
367	Mains	98,517,660	-	98,517,660	1.38%		1,358,319	1.44%		1,416,155	57,836
369	Measure and Regulating Station	17,860,385	-	17,860,385	2.75%		491,027	2.78%		496,131	5,104
	Total Transmission	117,446,091	-	117,446,091			1,861,457			1,923,824	62,368
Distribution - MN Only											
375	Structures and Improvements	877,548	-	877,548	2.06%		18,104	2.07%		18,122	17
376	Mains - Metallic	190,235,135	-	190,235,135	1.90%		3,614,561	1.91%		3,638,034	23,473
376	Mains - Plastic	470,043,912	-	470,043,912	2.09%		9,846,736	2.11%		9,937,022	90,287
378	Measure & Regulating- General	11,327,726	-	11,327,726	3.00%		339,836	2.97%		336,715	(3,121)
379	Measure & Regulating- City Gate	1,674,757	-	1,674,757	2.66%		44,563	2.64%		44,196	(367)
380	Services - Metallic	12,875,054	-	12,875,054	1.96%		251,917	2.09%		268,472	16,554
380	Services - Plastic	315,228,080	-	315,228,080	2.91%		9,181,573	2.92%		9,201,119	19,546
381	Meters	120,297,616	22,588,001	97,709,615	4.30%		4,202,841	4.47%		4,368,372	165,531
381	Telemetry (Fully Amortized)	36,778	-	36,778	0.00%		-	0.00%		-	-
383	House Regulators (Old)	10,070,258	-	10,070,258	0.00%		-	0.00%		-	-
	Total Distribution - MN only	1,132,666,865	22,588,001	1,110,078,864			27,500,131			27,812,052	311,921
General - Total Company											
390	Structures and Improvements	2,204,831	-	2,204,831	2.27%		49,980	2.09%		46,185	(3,794)
391	Office Furniture and Equipment	917,787	26,743	891,044	3.78%		33,646	3.81%		33,933	288
391	Network Equipment	164,677	-	164,677	17.58%		28,951	19.48%		32,074	3,123
392	Automobiles	567,455	-	567,455	8.94%		50,747	8.78%		49,826	(921)
392	Light Trucks	9,437,199	1,820,008	7,617,191	7.38%		562,311	8.26%		629,299	66,988
392	Trailers	2,040,442	303,670	1,736,771	5.63%		97,790	5.78%		100,458	2,668
392	Heavy Trucks	12,665,149	1,987,225	10,677,924	5.22%		557,707	6.18%		660,177	102,470
393	Stores Equipment	10,091	-	10,091	3.76%		379	3.75%		379	(0)
394	Tools, Shop, and Garage Equipment	8,812,063	259,014	8,553,050	5.58%		477,375	5.88%		502,587	25,213
395	Laboratory Equipment	-	-	-	10.00%		-	10.00%		-	-
396	Power Operated Equipment	4,298,781	45,835	4,252,946	5.44%		231,238	5.02%		213,647	(17,591)
397	Communication Equipment	1,279,665	25,465	1,254,199	7.47%		93,673	11.10%		139,234	45,562
397	Communication Equipment - Two Way	629,281	-	629,281	9.94%		62,532	10.04%		63,165	633
397	Comm. & Telecomm. Equipment - AES	15,492,768	-	15,492,768	4.76%		737,887	4.76%		736,987	(900)
397	Comm. & Telecomm. Equipment - EMS	6,314,975	-	6,314,975	6.66%		420,839	6.86%		433,272	12,434
398	Miscellaneous Equipment	50,705	32,998	17,707	2.18%		385	2.10%		372	(13)
	Total General	64,885,869	4,500,959	60,384,910			3,405,438			3,641,597	236,158
	Total Gas Utility	\$ 1,323,547,186	\$ 29,453,766	\$ 1,294,093,419			\$ 34,012,793			\$ 34,654,645	\$ 641,852

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule B - Comparison of Present and Proposed Accruals

Xcel Energy
Comparison of Present and Proposed Accruals
Common Utility

FERC Account	Account Description	Plant Balance 1/1/2020	Fully Accrued	Adjusted Plant 1/1/2020	Present			Proposed			Proposed Less Present Accrual
					Annual Rate	Note	Annual Accrual	Annual Rate	Note	Annual Accrual	
Intangible Plant - Total Company											
301	Intangible Organization Costs	\$ 100,608	\$ -	\$ 100,608	0.00%		\$ -	0.00%	\$ -	\$ -	
302	Franchise and Consents	-	-	-	5.00%	(1)	-	5.00%	(1)	-	-
303	Computer Software 3 Year	17,213,800	7,673,530	9,540,269	35.16%		3,354,135	37.34%		3,562,549	208,414
303	Computer Software 5 Year	228,648,176	88,481,617	140,166,559	20.78%		29,132,925	20.20%		28,315,599	(817,326)
303	Computer Software 7 Year	2,855,656	2,855,656	-	14.29%		-	14.29%		-	-
303	Computer Software 10 Year	54,843,405	43,551,532	11,291,873	10.11%		1,141,350	9.97%		1,125,617	(15,733)
303	Computer Software 15 year	165,829,929	-	165,829,929	6.74%		11,179,454	6.74%		11,172,222	(7,233)
	Total Intangible Plant	469,491,574	142,562,336	326,929,238			44,807,865			44,175,987	(631,877)
General - Total Company											
390	Structures and Improvements	187,900,208	-	187,900,208	2.53%		4,752,692	2.55%		4,789,913	37,220
	Structures and Improvements - Leasehold										
390	Improvements	18,094,329	-	18,094,329	6.84%		1,236,915	6.87%	(3)	1,243,336	6,421
391	Office Furniture and Equipment	28,151,926	2,589,012	25,562,914	4.75%		1,214,707	4.85%		1,238,897	24,190
391	Network Equipment	145,688,465	17,113,821	128,574,645	20.08%		25,818,184	21.68%		27,875,230	2,057,046
392	Automobiles	1,482,184	-	1,482,184	9.43%		139,839	9.35%		138,540	(1,299)
392	Light Trucks	3,997,674	907,631	3,090,043	8.86%		273,755	8.42%		260,253	(13,501)
392	Trailers	1,112,860	498,150	614,710	5.62%		34,576	9.45%		58,096	23,521
392	Heavy Trucks	5,925,333	1,875,865	4,049,469	7.38%		298,864	7.32%		296,443	(2,421)
393	Stores Equipment	246,162	-	246,162	4.92%		12,113	4.92%		12,113	(0)
394	Tools, Shop, and Garage Equipment	4,918,298	287,975	4,630,324	6.48%		300,114	6.56%		303,828	3,714
395	Laboratory Equipment	-	-	-	10.00%		-	10.00%		-	-
396	Power Operated Equipment	1,027,122	-	1,027,122	5.68%		58,294	6.71%		68,933	10,639
397	Comm. & Telecomm. Equipment	148,850	-	148,850	3.68%		5,479	3.67%		5,455	(24)
397	Communication Equipment - Two Way	76,870	-	76,870	10.52%		8,090	5.70%		4,383	(3,706)
397	Communication Equipment - Smart Grid	529,266	-	529,266	3.68%		19,483	10.00%	(2)	52,927	33,444
398	Miscellaneous Equipment	235,608	6,502	229,106	13.06%		29,912	15.81%		36,223	6,311
	Total General Plant	399,535,157	23,278,955	376,256,202			34,203,017			36,384,571	2,181,555
	Total Common Utility	869,026,730	165,841,291	703,185,439			79,010,881			80,560,558	1,549,677
	Total All Utilities	\$ 10,582,216,276	\$ 318,434,375	\$ 10,263,781,901			\$ 372,435,744			\$ 375,008,589	\$ 2,572,845

(1) Account 302 is amortized over the terms of the franchise agreements or license, which is typically 20 years. The Company is including Account 302 in all schedules for completeness.
(2) The Company requests authorization to use the depreciation rate proposed based on the proposed parameters for each account.
(3) Depreciated over lease term.

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule C - Depreciation and Amortization Rate Calculations

Xcel Energy

Summary of Annual Depreciation and Amortization Accruals
Electric Utility

Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted Plant 1/1/2020	Depreciation Reserve 1/1/2020	Est. Future Net Salvage %	Amount	Unaccrued Balance	Proposed Average Remaining Life (Yrs)	Annual Accrual	Depreciation/Amortization Rate	Reserve Ratio	Approved (1) Average Remaining Life (Yrs)	Change (Yrs)
Intangible Plant - Total Company												
302	Franchise and Consents	\$ 254,353,164	\$ 92,042,652	0%	-	\$ 162,310,512	Note (2)	\$ 12,717,658	5.00%	36.19%	-	Note (2)
303	Computer Software 3 Year	-	-	0%	-	-	0.00	-	33.33%	0.00%	-	0.00
303	Computer Software 5 Year	84,834,782	45,339,239	0%	-	39,495,543	2.35	16,775,485	19.77%	53.44%	2.66	-0.30
303	Computer Software 10 Year	-	-	0%	-	-	0.00	-	10.00%	0.00%	-	0.00
	Total Intangible Plant	339,187,946	137,381,891		-	201,806,055		29,493,143				
Transmission - Total Company												
352	Structures and Improvements	125,866,620	21,545,130	-5%	(6,293,331)	110,614,821	58.07	1,904,883	1.51%	17.12%	58.37	-0.30
353	Station Equipment	1,282,548,604	319,657,886	-15%	(192,382,291)	1,155,273,008	43.40	26,621,370	2.08%	24.92%	43.85	-0.45
354	Towers and Fixtures	118,022,279	72,572,036	-35%	(41,307,798)	86,758,041	40.02	2,167,918	1.84%	61.49%	40.94	-0.92
355	Poles and Fixtures	1,441,024,312	261,817,629	-50%	(720,512,156)	1,899,718,839	54.11	35,107,771	2.44%	18.17%	54.69	-0.58
356	Overhead Conductors and Devices	595,600,941	107,610,566	-35%	(208,460,329)	696,450,705	57.48	12,117,342	2.03%	18.07%	58.08	-0.61
357	Underground Conduit	29,883,406	4,855,071	0%	-	25,028,335	60.84	411,365	1.38%	16.25%	61.45	-0.61
358	Underground Conductor and Devices	36,985,970	8,999,545	-5%	(1,849,298)	29,835,723	38.51	774,777	2.09%	24.33%	39.34	-0.83
	Total Transmission	3,629,932,132	797,057,864		(1,170,805,203)	4,003,679,472		79,105,426				
Distribution - MN Only												
361	Structures and Improvements	48,810,213	15,687,673	-30%	(14,643,064)	47,765,603	46.80	1,020,684	2.09%	32.14%	47.17	-0.38
362	Station Equipment	596,142,833	215,520,942	-25%	(149,035,708)	529,657,600	38.22	13,857,652	2.32%	36.15%	38.33	-0.10
364	Poles, Towers, and Fixtures	410,043,664	231,823,911	-120%	(492,052,397)	670,272,149	35.16	19,063,058	4.65%	56.54%	35.03	0.13
365	Overhead Conductors and Devices	441,287,334	120,697,005	-25%	(110,321,834)	430,912,163	30.61	14,075,622	3.19%	27.35%	30.63	-0.01
366	Underground Conduit	301,331,663	92,526,220	-20%	(60,266,333)	269,071,776	41.53	6,479,561	2.15%	30.71%	41.57	-0.04
367	Underground Conductor and Devices	1,061,791,816	319,468,920	-10%	(106,179,182)	848,502,078	35.83	23,681,089	2.23%	30.09%	36.01	-0.18
368	Line Transformers	398,208,935	173,452,858	-5%	(19,910,447)	244,666,523	19.02	12,862,911	3.23%	43.56%	18.93	0.09
368	Line Capacitors	18,596,788	9,997,491	-7%	(1,301,775)	9,901,072	13.39	739,471	3.98%	53.76%	12.62	0.77
369	Overhead Services	75,074,701	61,014,528	-85%	(63,813,496)	77,873,668	23.94	3,253,208	4.33%	81.27%	24.24	-0.30
369	Underground Services	218,682,830	95,758,733	-5%	(10,934,141)	133,858,238	25.61	5,226,855	2.39%	43.79%	24.97	0.64
370	Meters	66,054,071	36,652,640	-5%	(3,302,704)	32,704,134	8.48	3,858,745	5.84%	55.49%	8.28	0.20
370	Meters - AGIS	3,253,628	22,070	0%	-	3,231,559	19.50	165,721	5.00%	0.68%	Note (3)	Note (3)
373	Street Lighting and Signal Systems	69,387,098	1,653,418	-40%	(27,754,839)	95,488,518	23.43	4,076,108	5.87%	2.38%	22.56	0.86
	Total Distribution - MN only	\$ 3,708,665,572	\$ 1,374,276,409		\$ (1,059,515,918)	\$ 3,393,905,081		\$ 108,360,685				
General - Total Company												
390	Structures and Improvements	72,970,511	24,496,782	-20%	(14,594,102)	63,067,831	37.91	1,663,636	2.28%	33.57%	37.92	-0.01
	Structures and Improvements - Leasehold											
390	Improvements	1,075,433	352,898	0%	-	722,535	8.22	87,919	8.18%	32.81%	9.18	-0.96
391	Office Furniture and Equipment	31,852,266	18,100,086	0%	-	13,752,180	8.94	1,538,105	4.83%	56.83%	9.23	-0.29
391	Network Equipment	48,587,258	24,309,381	0%	-	24,277,878	3.02	8,044,190	16.56%	50.03%	2.97	0.05
392	Automobiles	6,383,510	1,295,192	5%	319,175	4,769,142	7.66	622,775	9.76%	20.29%	8.44	-0.79
392	Light Trucks	26,363,136	12,526,075	10%	2,636,314	11,200,747	4.53	2,471,905	9.38%	47.51%	5.03	-0.50
392	Trailers	20,963,111	8,587,014	20%	4,192,622	8,183,475	6.32	1,294,438	6.17%	40.96%	6.94	-0.62
392	Heavy Trucks	106,143,649	46,116,966	15%	15,921,547	44,105,136	6.04	7,303,475	6.88%	43.45%	6.63	-0.59
393	Stores Equipment	1,624,278	986,379	0%	-	637,899	8.72	73,119	4.50%	60.73%	9.72	-1.00
394	Tools, Shop, and Garage Equipment	99,182,174	43,221,649	0%	-	55,960,525	8.68	6,446,190	6.50%	43.58%	8.87	-0.19
395	Laboratory Equipment	2,570,365	1,379,512	0%	-	1,190,853	4.47	266,327	10.36%	53.67%	4.82	-0.35
396	Power Operated Equipment	51,534,536	28,143,565	15%	7,730,180	15,660,790	5.63	2,783,728	5.40%	54.61%	6.43	-0.80
397	General Communication Equipment	11,245,667	7,852,134	0%	-	3,393,533	2.99	1,134,937	10.09%	69.82%	3.64	-0.65
397	Communication Equipment - Two Way	58,409,389	13,125,620	0%	-	45,283,769	7.57	5,982,812	10.24%	22.47%	8.28	-0.71
397	Comm. & Telecomm. Equipment - AES	6,539,567	4,553,532	0%	-	1,986,035	4.87	407,897	6.24%	69.63%	5.90	-1.03
397	Comm. & Telecomm. Equipment - EMS	41,674,693	16,666,193	0%	-	25,008,500	9.59	2,607,986	6.26%	39.99%	10.79	-1.20
398	Miscellaneous Equipment	1,597,851	547,217	0%	-	1,050,634	9.75	107,732	6.74%	34.25%	4.39	5.36
	Total General	588,717,392	252,260,195		16,205,737	320,251,461		42,837,170				
	Total Electric Utility	\$ 8,266,503,043	\$ 2,560,976,358		\$ (2,214,115,385)	\$ 7,919,642,069		\$ 259,796,425				

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule C - Depreciation and Amortization Rate Calculations

Xcel Energy

Summary of Annual Depreciation and Amortization Accruals

Gas Utility

Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted Plant 1/1/2020	Depreciation Reserve 1/1/2020	Est. Future Net Salvage %	Amount	Unaccrued Balance	Proposed Average Remaining Life (Yrs)	Annual Accrual	Depreciation/Amortization Rate	Reserve Ratio	Approved (1) Average Remaining Life (Yrs)	Change (Yrs)
Intangible Plant - Total Company												
302	Franchise and Consents	\$ 56,567	\$ 23,838	0%	\$ -	\$ 32,729	Note (2)	\$ 2,828	5.00%	42.14%	-	Note (2)
303	Computer Software 5 Year	6,126,987	2,197,996	0%	-	3,928,991	3.08	1,274,344	20.80%	35.87%	3.12	-0.03
303	Computer Software 10 Year	-	-	0%	-	-	0.00	-	10.00%	0.00%	-	0.00
	Total Intangible Plant	6,183,554	2,221,834		-	3,961,720		1,277,172				
Transmission - Total Company												
366	Structures and Improvements	1,068,046	671,385	-5%	(53,402)	450,064	39.01	11,538	1.08%	62.86%	41.06	-2.05
367	Mains	98,517,660	23,498,686	-15%	(14,777,649)	89,796,623	63.41	1,416,155	1.44%	23.85%	62.56	0.85
369	Measure and Regulating Station	17,860,385	7,608,514	-30%	(5,358,116)	15,609,986	31.46	496,131	2.78%	42.60%	31.46	0.00
	Total Transmission	117,446,091	31,778,585		(20,189,167)	105,856,673		1,923,824				
Distribution - MN Only												
375	Structures and Improvements	877,548	128,195	-5%	(43,877)	793,230	43.77	18,122	2.07%	14.61%	44.77	-0.99
376	Mains - Metallic	190,235,135	53,164,984	-25%	(47,558,784)	184,628,935	50.75	3,638,034	1.91%	27.95%	50.68	0.07
376	Mains - Plastic	470,043,912	155,804,180	-20%	(94,008,782)	408,248,515	41.08	9,937,022	2.11%	33.15%	40.64	0.44
378	Measure & Regulating - General	11,327,726	4,578,107	-25%	(2,831,931)	9,581,550	28.46	336,715	2.97%	40.42%	28.74	-0.28
379	Measure & Regulating - City Gate	1,674,757	390,544	-5%	(83,738)	1,367,951	30.95	44,196	2.64%	23.32%	31.57	-0.62
380	Services - Metallic	12,875,054	11,775,165	-40%	(5,150,022)	6,249,911	23.28	268,472	2.09%	91.46%	22.67	0.61
380	Services - Plastic	315,228,080	165,019,457	-25%	(78,807,020)	229,015,643	24.89	9,201,119	2.92%	52.35%	24.94	-0.05
381	Meters	97,709,615	52,405,005	-5%	(4,885,481)	50,190,090	11.49	4,368,372	4.47%	53.63%	11.05	0.44
381	Telemetry (Fully Amortized)	36,778	36,778	0%	-	-	0.00	-	0.00%	100.00%	-	0.00
383	House Regulators (Old)	10,070,258	10,674,474	-1%	(100,703)	(503,513)	0.00	-	0.00%	106.00%	-	0.00
	Total Distribution - MN only	1,110,078,864	453,976,891		(233,470,338)	889,572,312		27,812,052				
General - Total Company												
390	Structures and Improvements	2,204,831	221,928	-14%	(308,676)	2,291,579	49.62	46,185	2.09%	10.07%	46.02	3.60
391	Office Furniture and Equipment	891,044	553,467	0%	-	337,576	9.95	33,933	3.81%	62.11%	10.82	-0.87
391	Network Equipment	164,677	69,713	0%	-	94,964	2.96	32,074	19.48%	42.33%	3.96	-1.00
392	Automobiles	567,455	221,075	5%	28,373	318,007	6.38	49,826	8.78%	38.96%	7.38	-1.00
392	Light Trucks	7,617,191	3,270,580	10%	761,719	3,584,891	5.70	629,299	8.26%	42.94%	5.77	-0.08
392	Trailers	1,736,771	720,463	20%	347,354	668,954	6.66	100,458	5.78%	41.48%	7.59	-0.93
392	Heavy Trucks	10,677,924	4,571,243	15%	1,601,689	4,504,993	6.82	660,177	6.18%	42.81%	6.19	0.63
393	Stores Equipment	10,091	5,734	0%	-	4,357	11.50	379	3.75%	56.82%	12.50	-1.00
394	Tools, Shop, and Garage Equipment	8,553,050	3,666,735	0%	-	4,886,314	9.72	502,587	5.88%	42.87%	10.04	-0.31
395	Laboratory Equipment	-	-	0%	-	-	0.00	-	10.00%	0.00%	-	0.00
396	Power Operated Equipment	4,252,946	2,028,670	15%	637,942	1,586,334	7.43	213,647	5.02%	47.70%	8.30	-0.88
397	Communication Equipment	1,254,199	1,046,811	0%	-	207,389	1.49	139,234	11.10%	83.46%	2.24	-0.75
397	Communication Equipment - Two Way	629,281	121,320	0%	-	507,961	8.04	63,165	10.04%	19.28%	7.92	0.12
397	Comm. & Telecomm. Equipment - AES	15,492,768	9,580,377	0%	-	5,912,391	8.02	736,987	4.76%	61.84%	9.02	-1.00
397	Comm. & Telecomm. Equipment - EMS	6,314,975	768,310	0%	-	5,546,665	12.80	433,272	6.86%	12.17%	13.80	-1.00
398	Miscellaneous Equipment	17,707	15,134	0%	-	2,573	6.91	372	2.10%	85.47%	3.09	3.82
	Total General	60,384,910	26,861,560		3,068,400	30,454,950		3,641,597				
	Total Gas Utility	\$ 1,294,093,419	\$ 514,838,869		\$ (250,591,105)	\$ 1,029,845,655		\$ 34,654,645				

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule C - Depreciation and Amortization Rate Calculations

Xcel Energy

Summary of Annual Depreciation and Amortization Accruals

Common Utility

Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted Plant 1/1/2020	Depreciation Reserve 1/1/2020	Est. Future Net Salvage %	Amount	Unaccrued Balance	Proposed Average Remaining Life (Yrs)	Annual Accrual	Depreciation/Amortization Rate	Reserve Ratio	Approved (1) Average Remaining Life (Yrs)	Change (Yrs)
Intangible Plant - Total Company												
301	Intangible Organization Costs	\$ 100,608	\$ -	0%	\$ -	\$ 100,608	0.00	\$ -	0.00%	0.00%	-	0.00
302	Franchise and Consents	-	-	0%	-	-	Note (2)	-	5.00%	0.00%	-	Note (2)
303	Computer Software 3 Year	9,540,269	3,532,506	0%	-	6,007,763	1.69	3,562,549	37.34%	37.03%	2.50	-0.81
303	Computer Software 5 Year	140,166,559	56,427,054	0%	-	83,739,504	2.96	28,315,599	20.20%	40.26%	2.46	0.49
303	Computer Software 7 Year	-	-	0%	-	-	0.00	-	14.29%	0.00%	-	0.00
303	Computer Software 10 Year	11,291,873	7,055,467	0%	-	4,236,406	3.76	1,125,617	9.97%	62.48%	4.14	-0.37
303	Computer Software 15 year	165,829,929	30,356,545	0%	-	135,473,383	12.13	11,172,222	6.74%	18.31%	12.96	-0.83
	Total Intangible Plant	326,929,238	97,371,573		-	229,557,665		44,175,987				
General - Total Company												
390	Structures and Improvements	187,900,208	27,984,860	-25%	(46,975,052)	206,890,401	43.19	4,789,913	2.55%	14.89%	43.08	0.11
	Structures and Improvements - Leasehold											
390	Improvements	18,094,329	3,720,899	0%	-	14,373,430	11.56	1,243,336	6.87%	20.56%	12.56	-1.00
391	Office Furniture and Equipment	25,562,914	10,929,939	0%	-	14,632,975	11.81	1,238,897	4.85%	42.76%	10.82	0.99
391	Network Equipment	128,574,645	52,786,179	0%	-	75,788,466	2.72	27,875,230	21.68%	41.05%	2.42	0.30
392	Automobiles	1,482,184	648,267	5%	74,109	759,808	5.48	138,540	9.35%	43.74%	6.33	-0.85
392	Light Trucks	3,090,043	1,508,512	10%	309,004	1,272,526	4.89	260,253	8.42%	48.82%	5.28	-0.39
392	Trailers	614,710	232,687	20%	122,942	259,081	4.46	58,096	9.45%	37.85%	2.66	1.80
392	Heavy Trucks	4,049,469	1,479,568	15%	607,420	1,962,480	6.62	296,443	7.32%	36.54%	6.62	0.00
393	Stores Equipment	246,162	80,634	0%	-	165,528	13.67	12,113	4.92%	32.76%	14.67	-1.00
394	Tools, Shop, and Garage Equipment	4,630,324	1,974,829	0%	-	2,655,495	8.74	303,828	6.56%	42.65%	9.08	-0.34
395	Laboratory Equipment	-	1,473	0%	-	(1,473)	0.00	-	10.00%	0.00%	-	0.00
396	Power Operated Equipment	1,027,122	429,725	15%	154,068	443,329	6.43	68,933	6.71%	41.84%	4.60	1.83
397	Comm. & Telecomm. Equipment	148,850	132,562	0%	-	16,287	2.99	5,455	3.67%	89.06%	3.99	-1.00
397	Communication Equipment - Two Way	76,870	48,377	0%	-	28,493	6.50	4,383	5.70%	62.93%	7.50	-1.00
397	Communication Equipment - Smart Grid	529,266	15,129	0%	-	514,137	9.50	54,120	10.00%	2.86%	Note (3)	Note (3)
398	Miscellaneous Equipment	229,106	129,254	0%	-	99,852	2.76	36,223	15.81%	56.42%	3.67	-0.91
	Total General	376,256,202	102,102,894		(45,707,508)	319,860,815		36,385,764				
	Total Common Utility	703,185,439	199,474,467		(45,707,508)	549,418,480		80,561,752				
	Total - All Utilities	\$ 10,263,781,901	\$ 3,275,289,694		\$ (2,510,413,997)	\$ 9,498,906,204		\$ 375,012,822				

(1) Average remaining life approved in Docket No. E,G002/D-19-490

(2) Account 302 is amortized over the terms of the franchise agreements or license, which is typically 20 years. The Company is including Account 302 in all schedules for completeness.

(3) New subaccount therefore no comparison data

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule D - 2019 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
ELECTRIC INTANGIBLE						
302 Franchise and Consents	\$ 250,281,390	\$ 4,071,774	\$ -	\$ -	\$ -	\$ 254,353,164
303 Computer Software 3 Year	201,839	-	-	-	-	201,839
303 Computer Software 5 Year	138,627,032	9,621,837	(4,395,343)	-	-	143,853,526
303 Computer Software 7 Year	-	-	-	-	-	-
303 Computer Software 10 Year	-	-	-	-	-	-
303 Computer Software 15 Year	-	-	-	-	-	-
Electric Intangible Plant Total	\$ 389,110,261	\$ 13,693,611	\$ (4,395,343)	\$ -	\$ -	\$ 398,408,529
ELECTRIC TRANSMISSION						
350 Land - Fee	\$ 22,910,512	\$ 1,122,348	\$ -	\$ 46,353	\$ -	\$ 24,079,212
350 Land - Other	132,480,180	8,855,193	-	(1,174)	-	141,334,199
352 Structures and Improvements	116,971,979	6,999,774	(164,469)	2,059,336	-	125,866,620
353 Station Equipment	1,252,129,553	36,015,698	(6,069,396)	472,749	-	1,282,548,604
354 Towers and Fixtures	118,142,295	(21,127)	-	(98,889)	-	118,022,279
355 Poles and Fixtures	1,399,709,340	42,623,082	(1,364,944)	56,834	-	1,441,024,312
356 Overhead Conductors and Devices	593,553,686	2,645,884	(630,832)	32,203	-	595,600,941
357 Underground Conduit	28,941,147	942,259	-	-	-	29,883,406
358 Underground Conductor and Devices	37,316,110	(330,140)	-	-	-	36,985,970
359 Roads and Trails	-	-	-	-	-	-
Electric Transmission Plant Total	\$ 3,702,154,801	\$ 98,852,971	\$ (8,229,640)	\$ 2,567,412	\$ -	\$ 3,795,345,544
ELECTRIC DISTRIBUTION (MN ONLY)						
360 Land - Fee	\$ 14,843,327	\$ 291	\$ -	\$ -	\$ -	\$ 14,843,618
360 Land - Other	48,581	-	-	-	-	48,581
361 Structures and Improvements	47,795,973	1,214,459	(206,231)	6,012	-	48,810,213
362 Station Equipment	579,246,424	23,397,208	(6,529,984)	29,185	-	596,142,833
364 Poles, Towers, and Fixtures	385,726,616	25,205,171	(897,975)	9,852	-	410,043,664
365 Overhead Conductors and Devices	421,279,855	23,220,558	(3,213,079)	-	-	441,287,334
366 Underground Conduit	284,795,423	16,798,324	(262,084)	-	-	301,331,663
367 Underground Conductor and Devices	1,024,305,666	40,713,817	(3,227,668)	-	-	1,061,791,816
368 Line Transformers	393,795,872	16,178,250	(11,765,187)	-	-	398,208,935
368 Line Capacitors	20,330,895	2,471,933	(161,016)	-	-	22,641,812
369 Overhead Services	73,765,158	1,368,157	(58,614)	-	-	75,074,701
369 Underground Services	201,843,141	16,999,897	(160,208)	-	-	218,682,830
370 Meters	92,794,740	6,838,646	(7,890,444)	-	-	91,742,941
370 Meters - AGIS	-	3,253,628	-	-	-	3,253,628
373 Street Lighting and Signal Systems	66,653,388	12,027,995	(9,294,286)	-	-	69,387,098
Electric Distribution Plant Total (MN Only)	\$ 3,607,225,059	\$ 189,688,336	\$ (43,666,777)	\$ 45,049	\$ -	\$ 3,753,291,666

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule D - 2019 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
ELECTRIC GENERAL						
389 Land - Fee	\$ 4,483,437	\$ -	\$ -	\$ -	\$ -	\$ 4,483,437
389 Land - Other	665	-	-	-	-	665
390 Structures and Improvements	73,643,342	3,109,818	(1,654,214)	(2,128,434)	-	72,970,511
390 Structures and Improvements - Leasehold Improvements	1,068,418	7,015	-	-	-	1,075,433
391 Office Furniture and Equipment	30,309,543	1,802,753	-	-	-	32,112,296
391 Network Equipment	34,140,160	14,447,099	-	-	-	48,587,258
392 Automobiles	5,683,523	699,986	-	-	-	6,383,510
392 Light Trucks	34,158,386	904,465	-	-	-	35,062,851
392 Trailers	20,736,992	1,361,619	-	-	-	22,098,610
392 Heavy Trucks	114,003,804	2,636,038	-	-	-	116,639,842
393 Stores Equipment	1,631,738	-	-	-	-	1,631,738
394 Tools, Shop, and Garage Equipment	98,586,469	7,273,710	(2,721,004)	8,920	-	103,148,094
395 Laboratory Equipment	3,144,428	-	(159,528)	-	-	2,984,900
396 Power Operated Equipment	50,759,545	1,226,512	-	-	-	51,986,057
397 General Communication Equipment	17,374,702	65,175	5,835	-	-	17,445,712
397 Communication Equipment - Two Way	48,652,448	9,315,052	-	441,889	-	58,409,389
397 Comm. & Telecomm. Equipment - AES	7,095,870	(24,144)	-	-	-	7,071,726
397 Comm. & Telecomm. Equipment - EMS	44,906,377	(3,231,684)	-	-	-	41,674,693
398 Miscellaneous Equipment	3,361,752	257,860	-	-	-	3,619,613
Electric General Plant Total	\$ 593,741,596	\$ 39,851,275	\$ (4,528,911)	\$ (1,677,626)	\$ -	\$ 627,386,334
TOTAL ELECTRIC UTILITY	\$ 8,292,231,716	\$ 342,086,192	\$ (60,820,671)	\$ 934,835	\$ -	\$ 8,574,432,073
GAS INTANGIBLE						
302 Franchise and Consents	\$ 56,567	\$ -	\$ -	\$ -	\$ -	\$ 56,567
303 Computer Software 3 Year	-	-	-	-	-	-
303 Computer Software 5 Year	7,572,815	2,288,947	(1,369,968)	-	-	8,491,794
303 Computer Software 7 Year	-	-	-	-	-	-
303 Computer Software 10 Year	-	-	-	-	-	-
303 Computer Software 15 year	-	-	-	-	-	-
Gas Intangible Plant Total	\$ 7,629,381	\$ 2,288,947	\$ (1,369,968)	\$ -	\$ -	\$ 8,548,360
GAS TRANSMISSION (MN Only)						
365 Land - Fee	\$ 629,061	\$ -	\$ -	\$ -	\$ -	\$ 629,061
365 Land - Other	878,103	-	-	-	-	878,103
366 Structures and Improvements	1,130,639	(62,593)	-	-	-	1,068,046
367 Mains	87,273,519	12,417,670	(1,187,093)	13,564	-	98,517,660
369 Measure and Regulating Station	16,488,526	1,411,867	(26,444)	(13,564)	-	17,860,385
Gas Transmission Plant Total (MN Only)	\$ 106,399,847	\$ 13,766,944	\$ (1,213,537)	\$ -	\$ -	\$ 118,953,254

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule D - 2019 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
GAS DISTRIBUTION (MN ONLY)						
374 Land - Fee	\$ 369,420	\$ -	\$ -	\$ -	\$ -	\$ 369,420
374 Land - Other	77,735	-	-	-	-	77,735
375 Structures and Improvements	877,548	0	-	-	-	877,548
376 Mains - Metallic	178,497,217	12,497,800	(749,739)	(10,143)	-	190,235,135
376 Mains - Plastic	427,133,342	43,777,828	(867,257)	-	-	470,043,912 (1)
378 Measure & Regulating- General	11,032,640	315,687	(30,745)	10,143	-	11,327,726
379 Measure & Regulating- City Gate	1,681,580	(6,822)	-	-	-	1,674,757
380 Services - Metallic	12,325,881	567,478	(18,305)	-	-	12,875,054
380 Services - Plastic	299,659,697	16,092,225	(523,842)	-	-	315,228,080
381 Meters	114,793,374	9,429,439	(3,925,197)	-	-	120,297,616
381 Telemetering (Fully Amortized)	36,778	-	-	-	-	36,778
383 House Regulators (Old)	10,070,258	-	-	-	-	10,070,258
Gas Distribution Plant Total (MN Only)	\$ 1,056,555,470	\$ 82,673,634	\$ (6,115,084)	\$ -	\$ -	\$ 1,133,114,020
GAS GENERAL						
389 Land - Fee	\$ 160,121	\$ -	\$ -	\$ -	\$ -	\$ 160,121
389 Land - Other	-	-	-	-	-	-
390 Structures and Improvements	1,731,100	-	-	473,731	-	2,204,831
391 Office Furniture and Equipment	906,378	-	-	11,409	-	917,787
391 Network Equipment	164,677	-	-	-	-	164,677
392 Automobiles	567,455	-	-	-	-	567,455
392 Light Trucks	8,336,223	1,100,976	-	-	-	9,437,199
392 Trailers	2,040,818	(377)	-	-	-	2,040,442
392 Heavy Trucks	10,563,271	2,101,878	-	-	-	12,665,149
393 Stores Equipment	10,091	-	-	-	-	10,091
394 Tools, Shop, and Garage Equipment	7,879,601	932,462	-	-	-	8,812,063
395 Laboratory Equipment	-	-	-	-	-	-
396 Power Operated Equipment	4,173,577	125,203	-	-	-	4,298,781
397 Communication Equipment	1,245,947	33,717	-	-	-	1,279,665
397 Communication Equipment - Two Way	350,060	279,222	-	-	-	629,281
397 Comm. & Telecomm. Equipment - AES	15,492,768	-	-	-	-	15,492,768
397 Comm. & Telecomm. Equipment - EMS	6,279,377	35,598	-	-	-	6,314,975
398 Miscellaneous Equipment	50,705	-	-	-	-	50,705
Gas General Plant Total	\$ 59,952,171	\$ 4,608,680	\$ -	\$ 485,140	\$ -	\$ 65,045,990
TOTAL GAS UTILITY	\$ 1,230,536,869	\$ 103,338,205	\$ (8,698,589)	\$ 485,140	\$ -	\$ 1,325,661,625

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule D - 2019 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
COMMON INTANGIBLE						
301 Intangible Organization Costs	\$ 100,608	\$ -	\$ -	\$ -	\$ -	\$ 100,608
302 Franchise and Consents	-	-	-	-	-	-
303 Computer Software 3 Year	14,770,483	2,505,698	-	(62,381)	-	17,213,800
303 Computer Software 5 Year	206,353,432	36,901,019	(14,668,656)	62,381	-	228,648,176
303 Computer Software 7 Year	3,013,314	-	(157,657)	-	-	2,855,656
303 Computer Software 10 Year	53,733,037	1,110,368	-	-	-	54,843,405
303 Computer Software 15 year	154,723,172	11,106,757	-	-	-	165,829,929
Common Intangible Plant Total	\$ 432,694,045	\$ 51,623,842	\$ (14,826,313)	\$ -	\$ -	\$ 469,491,574
COMMON GENERAL						
389 Land - Fee	\$ 6,191,336	\$ -	\$ -	\$ -	\$ -	\$ 6,191,336
389 Land - Other	5,572	-	-	-	-	5,572
390 Structures and Improvements	181,758,881	11,186,176	(4,375,946)	(668,904)	-	187,900,208
390 Structures and Improvements - Leasehold Improvements	18,216,455	-	(122,125)	-	-	18,094,329
391 Office Furniture and Equipment	26,760,512	4,341,242	(1,424,126)	(1,525,701)	-	28,151,926
391 Network Equipment	108,603,063	41,195,934	(4,110,531)	-	-	145,688,465
392 Automobiles	1,427,427	54,757	-	-	-	1,482,184
392 Light Trucks	3,770,779	226,895	-	-	-	3,997,674
392 Trailers	1,046,795	66,065	-	-	-	1,112,860
392 Heavy Trucks	5,227,727	697,606	-	-	-	5,925,333
393 Stores Equipment	246,162	-	-	-	-	246,162
394 Tools, Shop, and Garage Equipment	4,930,984	(2,770)	(48,446)	38,530	-	4,918,298
395 Laboratory Equipment	-	-	-	-	-	-
396 Power Operated Equipment	658,987	368,135	-	-	-	1,027,122
397 Comm. & Telecomm. Equipment	148,850	-	-	-	-	148,850
397 Communication Equipment - Two Way	76,870	-	-	-	-	76,870
397 Communication Equipment - Smart Grid	-	529,266	-	-	-	529,266
398 Miscellaneous Equipment	235,608	-	-	-	-	235,608
Common General Plant Total	\$ 359,306,007	\$ 58,663,306	\$ (10,081,174)	\$ (2,156,074)	\$ -	\$ 405,732,065
TOTAL COMMON UTILITY	\$ 792,000,053	\$ 110,287,148	\$ (24,907,488)	\$ (2,156,074)	\$ -	\$ 875,223,638
TOTAL - ALL UTILITIES	\$ 10,314,768,638	\$ 555,711,545	\$ (94,426,748)	\$ (736,099)	\$ -	\$ 10,775,317,336

(1) Mains - Plastic balance excludes gas surcharge of \$4,991,361.

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Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule E - 2019 Reserve Rollforward

Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
ELECTRIC INTANGIBLE							
302 Franchise and Consents	\$ 79,172,140	\$ 12,870,513	\$ -	\$ -	\$ -	\$ -	\$ 92,042,652
303 Computer Software 3 Year	201,839	-	-	-	-	-	201,839
303 Computer Software 5 Year	88,364,381	20,388,944	-	(4,395,343)	-	-	104,357,982
303 Computer Software 7 Year	-	-	-	-	-	-	-
303 Computer Software 10 Year	-	-	-	-	-	-	-
303 Computer Software 15 Year	-	-	-	-	-	-	-
Electric Intangible Plant Total	\$ 167,738,360	\$ 33,259,457	\$ -	\$ (4,395,343)	\$ -	\$ -	\$ 196,602,474
ELECTRIC TRANSMISSION							
352 Structures and Improvements	\$ 19,445,180	\$ 1,810,472	\$ 563	\$ (164,469)	\$ (23,942)	\$ 477,326	\$ 21,545,130
353 Station Equipment	301,121,136	26,118,186	265,938	(6,069,396)	(2,178,643)	400,664	319,657,886
354 Towers and Fixtures	70,399,637	2,177,800	-	-	(53)	(5,347)	72,572,036
355 Poles and Fixtures	233,729,556	34,689,802	62,881	(1,364,944)	(5,292,686)	(6,979)	261,817,629
356 Overhead Conductors and Devices	97,702,553	12,226,461	249,735	(630,832)	(1,939,093)	1,741	107,610,566
357 Underground Conduit	4,452,125	402,946	-	-	-	-	4,855,071
358 Underground Conductor and Devices	8,171,146	846,904	-	-	(18,505)	-	8,999,545
359 Roads and Trails	-	-	-	-	-	-	-
Electric Transmission Plant Total	\$ 735,021,332	\$ 78,272,571	\$ 579,116	\$ (8,229,640)	\$ (9,452,921)	\$ 867,406	\$ 797,057,864
ELECTRIC DISTRIBUTION (MN ONLY)							
361 Structures and Improvements	\$ 15,251,183	\$ 995,469	\$ 10,427	\$ (206,231)	\$ (373,518)	\$ 10,344	\$ 15,687,673
362 Station Equipment	211,096,689	13,467,026	238,541	(6,529,984)	(2,841,167)	89,836	215,520,942
364 Poles, Towers, and Fixtures	216,941,569	18,644,859	166,009	(897,975)	(3,040,623)	10,072	231,823,911
365 Overhead Conductors and Devices	113,438,122	13,850,870	99,252	(3,213,079)	(3,478,608)	448	120,697,005
366 Underground Conduit	87,524,746	6,259,446	11,827	(262,084)	(1,007,715)	-	92,526,220
367 Underground Conductor and Devices	299,404,535	23,423,449	167,327	(3,227,668)	(298,723)	-	319,468,920
368 Line Transformers	174,121,697	12,673,239	1,652,454	(11,765,187)	(3,229,345)	-	173,452,858
368 Line Capacitors	13,357,424	862,120	1,006	(161,016)	(17,018)	-	14,042,515
369 Overhead Services	58,580,803	3,267,948	1,495	(58,614)	(777,104)	-	61,014,528
369 Underground Services	91,173,886	4,779,957	-	(160,208)	(34,902)	-	95,758,733
370 Meters	66,807,795	5,377,285	10,879	(7,890,444)	(1,964,004)	-	62,341,511
370 Meters - AGIS	-	22,070	-	-	-	-	22,070
373 Street Lighting and Signal Systems	13,125,663	3,704,821	54,450	(9,294,286)	(5,937,229)	-	1,653,418
Electric Distribution Plant Total (MN Only)	\$ 1,360,824,112	\$ 107,328,558	\$ 2,413,668	\$ (43,666,777)	\$ (22,999,957)	\$ 110,699	\$ 1,404,010,303

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Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule E - 2019 Reserve Rollforward

Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
ELECTRIC GENERAL							
390 Structures and Improvements	\$ 25,161,894	\$ 1,656,937	\$ -	\$ (1,654,214)	\$ (249,679)	\$ (418,155)	\$ 24,496,782
390 Structures and Improvements - Leasehold Improvements	44,258	308,640	-	-	-	-	352,898
391 Office Furniture and Equipment	17,203,169	1,159,835	-	-	(2,888)	-	18,360,116
391 Network Equipment	18,679,278	5,630,103	-	-	-	-	24,309,381
392 Automobiles	714,211	566,276	14,710	-	(5)	-	1,295,192
392 Light Trucks	19,450,109	1,714,731	61,008	-	(57)	-	21,225,791
392 Trailers	8,089,283	1,240,454	392,800	-	(25)	-	9,722,513
392 Heavy Trucks	49,879,139	6,424,789	309,453	-	(221)	-	56,613,159
393 Stores Equipment	920,885	72,954	-	-	-	-	993,839
394 Tools, Shop, and Garage Equipment	44,451,332	5,469,161	2,500	(2,721,004)	(14,741)	321	47,187,569
395 Laboratory Equipment	1,731,642	221,934	-	(159,528)	-	-	1,794,048
396 Power Operated Equipment	24,305,693	3,045,204	1,244,391	-	(201)	-	28,595,086
397 General Communication Equipment	13,152,208	894,053	81	5,835	-	-	14,052,178
397 Communication Equipment - Two Way	7,933,636	5,734,612	-	-	(554,162)	11,534	13,125,620
397 Comm. & Telecomm. Equipment - AES	4,766,478	319,212	-	-	-	-	5,085,691
397 Comm. & Telecomm. Equipment - EMS	14,513,684	2,153,027	-	-	(517)	-	16,666,193
398 Miscellaneous Equipment	2,452,442	116,537	-	-	-	-	2,568,978
Electric General Plant Total	\$ 253,449,340	\$ 36,728,458	\$ 2,024,944	\$ (4,528,911)	\$ (822,496)	\$ (406,300)	\$ 286,445,035
TOTAL ELECTRIC UTILITY	\$ 2,517,033,145	\$ 255,589,044	\$ 5,017,728	\$ (60,820,671)	\$ (33,275,375)	\$ 571,805	\$ 2,684,115,676
GAS INTANGIBLE							
302 Franchise and Consents	\$ 21,010	\$ 2,828	\$ -	\$ -	\$ -	\$ -	\$ 23,838
303 Computer Software 3 Year	-	-	-	-	-	-	-
303 Computer Software 5 Year	5,033,643	899,127	-	(1,369,968)	-	-	4,562,802
303 Computer Software 7 Year	-	-	-	-	-	-	-
303 Computer Software 10 Year	-	-	-	-	-	-	-
303 Computer Software 15 year	-	-	-	-	-	-	-
Gas Intangible Plant Total	\$ 5,054,653	\$ 901,955	\$ -	\$ (1,369,968)	\$ -	\$ -	\$ 4,586,640
GAS TRANSMISSION							
366 Structures and Improvements	\$ 660,827	\$ 10,558	\$ -	\$ -	\$ -	\$ -	\$ 671,385
367 Mains	25,090,641	1,139,844	-	(1,187,093)	(1,545,584)	878	23,498,686
369 Measure and Regulating Station	7,173,403	448,298	-	(7,043)	(5,265)	(878)	7,608,514
Gas Transmission Plant Total	\$ 32,924,870	\$ 1,598,700	\$ -	\$ (1,194,136)	\$ (1,550,849)	\$ -	\$ 31,778,585

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Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule E - 2019 Reserve Rollforward

Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
GAS DISTRIBUTION (MN ONLY)							
375 Structures and Improvements	\$ 110,963	\$ 18,008	\$ -	\$ -	\$ 0	\$ (775)	\$ 128,195
376 Mains - Metallic	51,244,784	3,393,866	500	(749,739)	(723,490)	(936)	53,164,984
376 Mains - Plastic	148,888,447	9,216,232	-	(867,257)	(1,433,241)	-	155,804,180 (1)
378 Measure & Regulating- General	4,278,663	338,151	-	(30,745)	(8,878)	916	4,578,107
379 Measure & Regulating- City Gate	353,028	45,293	-	-	-	(7,777)	390,544
380 Services - Metallic	11,789,328	246,134	-	(18,305)	(184,573)	(57,419)	11,775,165
380 Services - Plastic	156,891,574	8,904,911	-	(523,842)	(72,106)	(181,080)	165,019,457
381 Meters	75,185,217	4,715,010	19,107	(3,925,197)	(1,001,131)	-	74,993,007
381 Telemetering (Fully Amortized)	36,778	-	-	-	-	-	36,778
383 House Regulators (Old)	10,674,474	-	-	-	-	-	10,674,474
Gas Distribution Plant Total (MN Only)	\$ 459,453,255	\$ 26,877,606	\$ 19,607	\$ (6,115,084)	\$ (3,423,420)	\$ (247,072)	\$ 476,564,892
GAS GENERAL							
390 Structures and Improvements	\$ 167,670	\$ 31,545	\$ -	\$ -	\$ -	\$ 22,713	\$ 221,928
391 Office Furniture and Equipment	545,938	33,345	-	-	-	928	580,210
391 Network Equipment	50,008	19,704	-	-	-	-	69,713
392 Automobiles	164,453	48,418	8,204	-	-	-	221,075
392 Light Trucks	4,724,927	353,922	11,740	-	-	-	5,090,588
392 Trailers	940,329	76,865	6,939	-	-	-	1,024,133
392 Heavy Trucks	6,156,087	330,667	71,714	-	-	-	6,558,467
393 Stores Equipment	5,351	382	-	-	-	-	5,734
394 Tools, Shop, and Garage Equipment	3,565,460	360,289	-	-	-	-	3,925,749
395 Laboratory Equipment	-	-	-	-	-	-	-
396 Power Operated Equipment	1,691,323	230,950	152,233	-	-	-	2,074,505
397 Communication Equipment	1,037,229	35,047	-	-	-	-	1,072,276
397 Communication Equipment - Two Way	74,434	46,886	-	-	-	-	121,320
397 Comm. & Telecomm. Equipment - AES	8,835,269	745,109	-	-	-	-	9,580,377
397 Comm. & Telecomm. Equipment - EMS	505,448	262,862	-	-	-	-	768,310
398 Miscellaneous Equipment	47,299	834	-	-	-	-	48,133
Gas General Plant Total	\$ 28,511,225	\$ 2,576,824	\$ 250,829	\$ -	\$ -	\$ 23,641	\$ 31,362,518
TOTAL GAS UTILITY	\$ 525,944,003	\$ 31,955,085	\$ 270,436	\$ (8,679,188)	\$ (4,974,269)	\$ (223,431)	\$ 544,292,635

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Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule E - 2019 Reserve Rollforward

Account Description	Beginning Balance	Credits		Debits		Transfers, Adjustments, And Other Credits (Debits)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
COMMON INTANGIBLE							
302 Franchise and Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303 Computer Software 3 Year	8,532,678	2,686,306	-	-	-	(12,948)	11,206,036
303 Computer Software 5 Year	128,154,148	31,410,232	-	(14,668,656)	-	12,948	144,908,672
303 Computer Software 7 Year	3,013,314	-	-	(157,657)	-	-	2,855,656
303 Computer Software 10 Year	49,474,512	1,132,488	-	-	-	-	50,606,999
303 Computer Software 15 year	19,532,135	10,824,410	-	-	-	-	30,356,545
Common Intangible Plant Total	\$ 208,706,786	\$ 46,053,436	\$ -	\$ (14,826,313)	\$ -	\$ -	\$ 239,933,909
COMMON GENERAL							
390 Structures and Improvements	\$ 29,153,260	\$ 4,647,603	\$ 3,591	\$ (4,375,946)	\$ (1,444,293)	\$ 644	\$ 27,984,860
390 Structures and Improvements - Leasehold Improvements	2,575,984	1,272,018	-	(122,125)	(4,977)	-	3,720,899
391 Office Furniture and Equipment	14,021,792	1,063,130	-	(1,424,126)	(17,799)	(124,046)	13,518,951
391 Network Equipment	55,894,455	18,102,976	13,100	(4,110,531)	-	-	69,900,000
392 Automobiles	503,383	132,601	12,282	-	-	-	648,267
392 Light Trucks	2,062,381	316,019	37,743	-	-	-	2,416,143
392 Trailers	681,109	47,012	2,716	-	-	-	730,837
392 Heavy Trucks	3,087,708	244,368	23,357	-	-	-	3,355,432
393 Stores Equipment	68,518	12,116	-	-	-	-	80,634
394 Tools, Shop, and Garage Equipment	2,030,464	280,758	-	(48,446)	-	28	2,262,804
395 Laboratory Equipment	0	-	-	-	-	1,473	1,473
396 Power Operated Equipment	388,106	41,619	-	-	-	-	429,725
397 Comm. & Telecomm. Equipment	127,012	30,126	-	-	-	(24,575)	132,562
397 Communication Equipment - Two Way	16,197	7,605	-	-	-	24,575	48,377
397 Communication Equipment - Smart Grid	-	15,129	-	-	-	-	15,129
398 Miscellaneous Equipment	122,817	12,939	-	-	-	-	135,756
Common General Plant Total	\$ 110,733,187	\$ 26,226,018	\$ 92,789	\$ (10,081,174)	\$ (1,467,068)	\$ (121,902)	\$ 125,381,849
TOTAL COMMON UTILITY	\$ 319,439,972	\$ 72,279,455	\$ 92,789	\$ (24,907,488)	\$ (1,467,068)	\$ (121,902)	\$ 365,315,758
TOTAL - ALL UTILITIES	\$ 3,362,417,119	\$ 359,823,583	\$ 5,380,953	\$ (94,407,346)	\$ (39,716,712)	\$ 226,472	\$ 3,593,724,069

(1) Mains - Plastic beginning and ending balance excludes gas surcharge of \$1,466,766 and \$1,584,437, respectively.

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Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule F - Annual Depreciation Accruals

Xcel Energy
Summary of Annual Depreciation Accruals
Electric Utility

FERC Account	Account Description	1/1/2019	Est. Future		1/1/2019	Net	Average	Annual	ASL	Reserve
		Plant	Net Salvage (1)		Depreciation					
		Balance	%	Amount	Reserve		Life (ASL)		Rate	
		(a)	(b)	(c) = (a)*(b)	(d)	(e) = (a)-(c)-(d)	(f)	(g) = ((a)-(c))/(f)	(h) = (g)/(a)	(i) = (d)/((a)-(c))
Intangible Plant - Total Company										
302	Franchise and Consents	\$ 250,281,390	0%	\$ -	\$ 79,172,140	\$ 171,109,250	0	\$ -	0.00%	31.63%
303	Computer Software 3 Year	201,839	0%	-	201,839	-	3	67,280	33.33%	100.00%
303	Computer Software 5 Year	138,627,032	0%	-	88,364,381	50,262,650	5	27,725,406	20.00%	63.74%
303	Computer Software 7 Year	-	0%	-	-	-	7	-	0.00%	0.00%
303	Computer Software 10 Year	-	0%	-	-	-	10	-	0.00%	0.00%
303	Computer Software 15 Year	-	0%	-	-	-	15	-	0.00%	0.00%
	Total Intangible Plant	389,110,261		-	167,738,360	221,371,900		27,792,686		
Transmission - Total Company										
352	Structures and Improvements	116,971,979	-5%	(5,848,599)	19,445,180	103,375,398	70	1,754,580	1.50%	15.83%
353	Station Equipment	1,252,129,553	-15%	(187,819,433)	301,121,136	1,138,827,849	56	25,713,375	2.05%	20.91%
354	Towers and Fixtures	118,142,295	-35%	(41,349,803)	70,399,637	89,092,462	75	2,126,561	1.80%	44.14%
355	Poles and Fixtures	1,399,709,340	-50%	(699,854,670)	233,729,556	1,865,834,454	62	33,863,936	2.42%	11.13%
356	Overhead Conductors and Devices	593,553,686	-35%	(207,743,790)	97,702,553	703,594,924	67	11,959,664	2.01%	12.19%
357	Underground Conduit	28,941,147	0%	-	4,452,125	24,489,022	73	396,454	1.37%	15.38%
358	Underground Conductor and Devices	37,316,110	-5%	(1,865,805)	8,171,146	31,010,769	50	783,638	2.10%	20.85%
359	Roads and Trails	-	0%	-	-	-	0	-	0.00%	0.00%
	Total Transmission	3,546,764,109		(1,144,482,101)	735,021,332	3,956,224,878		76,598,208		
Distribution - MN Only										
361	Structures and Improvements	47,795,973	-30%	(14,338,792)	15,251,183	46,883,582	63	986,266	2.06%	24.55%
362	Station Equipment	579,246,424	-25%	(144,811,606)	211,096,689	512,961,341	53	13,661,472	2.36%	29.15%
364	Poles, Towers, and Fixtures	385,726,616	-120%	(462,871,939)	216,941,569	631,656,987	47	18,055,288	4.68%	25.56%
365	Overhead Conductors and Devices	421,279,855	-25%	(105,319,964)	113,438,122	413,161,697	39	13,502,559	3.21%	21.54%
366	Underground Conduit	284,795,423	-20%	(56,959,085)	87,524,746	254,229,761	56	6,102,759	2.14%	25.61%
367	Underground Conductor and Devices	1,024,305,666	-10%	(102,430,567)	299,404,535	827,331,698	49	22,994,617	2.24%	26.57%
368	Line Transformers	393,795,872	-5%	(19,689,794)	174,121,697	239,363,969	32	12,921,427	3.28%	42.11%
368	Line Capacitors	20,330,895	-7%	(1,423,163)	13,357,424	8,396,634	25	870,162	4.28%	61.40%
369	Overhead Services	73,765,158	-85%	(62,700,384)	58,580,803	77,884,739	42	3,249,180	4.40%	42.93%
369	Underground Services	201,843,141	-5%	(10,092,157)	91,173,886	120,761,412	44	4,816,711	2.39%	43.02%
370	Meters	92,794,740	-5%	(4,639,737)	66,807,795	30,626,682	15	6,495,632	7.00%	68.57%
370	Meters - AGIS	-	-5%	-	-	-	15	-	0.00%	0.00% (2)
373	Street Lighting and Signal Systems	66,653,388	-40%	(26,661,355)	13,125,663	80,189,081	29	3,217,750	4.83%	14.07%
	Total Distribution - MN only	3,592,333,150		(1,011,938,542)	1,360,824,112	3,243,447,580		106,873,824		

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Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule F - Annual Depreciation Accruals

FERC Account	Account Description	1/1/2019	Est. Future		1/1/2019	Net	Average	Annual	ASL	Reserve
		Plant	%	Net Salvage (1)	Depreciation					
		Balance		Amount	Reserve		in Years (1)		Rate	
		(a)	(b)	(c) = (a)*(b)	(d)	(e) = (a)-(c)-(d)	(f)	(g) = ((a)-(c))/(f)	(h) = (g)/(a)	(i) = (d)/((a)-(c))
General - Total Company										
390	Structures and Improvements	\$ 73,643,342	-20%	\$ (14,728,668)	\$ 25,161,894	\$ 63,210,116	55	\$ 1,606,764	2.18%	28.47%
	Structures and Improvements - Leasehold									
390	Improvements	1,068,418	0%	-	44,258	1,024,160	10	106,842	10.00%	4.14%
391	Office Furniture and Equipment	30,309,543	0%	-	17,203,169	13,106,374	20	1,515,477	5.00%	56.76%
391	Network Equipment	34,140,160	0%	-	18,679,278	15,460,882	6	5,690,027	16.67%	54.71%
392	Automobiles	5,683,523	5%	284,176	714,211	4,685,136	10	539,935	9.50%	13.23%
392	Light Trucks	34,158,386	10%	3,415,839	19,450,109	11,292,438	10	3,074,255	9.00%	63.27%
392	Trailers	20,736,992	20%	4,147,398	8,089,283	8,500,310	12	1,382,466	6.67%	48.76%
392	Heavy Trucks	114,003,804	15%	17,100,571	49,879,139	47,024,095	12	8,075,269	7.08%	51.47%
393	Stores Equipment	1,631,738	0%	-	920,885	710,853	20	81,587	5.00%	56.44%
394	Tools, Shop, and Garage Equipment	98,586,469	0%	-	44,451,332	54,135,137	15	6,572,431	6.67%	45.09%
395	Laboratory Equipment	3,144,428	0%	-	1,731,642	1,412,786	10	314,443	10.00%	55.07%
396	Power Operated Equipment	50,759,545	15%	7,613,932	24,305,693	18,839,920	12	3,595,468	7.08%	56.33%
397	General Communication Equipment	17,374,702	0%	-	13,152,208	4,222,493	10	1,737,470	10.00%	75.70%
397	Communication Equipment - Two Way	48,652,448	0%	-	7,933,636	40,718,812	10	4,865,245	10.00%	16.31%
397	Comm. & Telecomm. Equipment - AES	7,095,870	0%	-	4,766,478	2,329,392	15	473,058	6.67%	67.17%
397	Comm. & Telecomm. Equipment - EMS	44,906,377	0%	-	14,513,684	30,392,693	15	2,993,758	6.67%	32.32%
398	Miscellaneous Equipment	3,361,752	0%	-	2,452,442	909,310	15	224,117	6.67%	72.95%
	Total General	589,257,494		17,833,247	253,449,340	317,974,907		42,848,611		
	Total Electric Utility	\$ 8,117,465,014		\$ (2,138,587,395)	\$ 2,517,033,145	\$ 7,739,019,265		\$ 254,113,329		

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule F - Annual Depreciation Accruals

Xcel Energy
Summary of Annual Depreciation Accruals
Gas Utility

FERC Account	Account Description	1/1/2019	Est. Future		1/1/2019	Net	Average	Annual	ASL	Reserve
		Plant	Net Salvage (%)	Net Salvage (\$)	Depreciation					
		Balance	%	Amount	Reserve	Balance	in Years (1)		Rate	Ratio
		(a)	(b)	(c) = (a)*(b)	(d)	(e) = (a)-(c)-(d)	(f)	(g) = ((a)-(c))/(f)	(h) = (g)/(a)	(i) = (d)/((a)-(c))
Intangible Plant - Total Company										
302	Franchise and Consents	\$ 56,567	0%	\$ -	\$ 21,010	\$ 35,557	0	\$ -	0.00%	37.14%
303	Computer Software 3 Year	-	0%	-	-	-	3	-	0.00%	0.00%
303	Computer Software 5 Year	7,572,815	0%	-	5,033,643	2,539,171	5	1,514,563	20.00%	66.47%
303	Computer Software 7 Year	-	0%	-	-	-	7	-	0.00%	0.00%
303	Computer Software 10 Year	-	0%	-	-	-	10	-	0.00%	0.00%
303	Computer Software 15 year	-	0%	-	-	-	15	-	0.00%	0.00%
	Total Intangible Plant	7,629,381		-	5,054,653	2,574,728		1,514,563		
Transmission - Total Company										
366	Structures and Improvements	1,130,639	-5%	(56,532)	660,827	526,344	65	18,264	1.62%	55.66%
367	Mains	87,273,519	-15%	(13,091,028)	25,090,641	75,273,906	75	1,338,194	1.53%	25.00%
369	Measure and Regulating Station	16,488,526	-30%	(4,946,558)	7,173,403	14,261,681	40	535,877	3.25%	33.47%
	Total Transmission	104,892,684		(18,094,118)	32,924,870	90,061,931		1,892,335		
Distribution - MN Only										
375	Structures and Improvements	877,548	-5%	(43,877)	110,963	810,463	50	18,429	2.10%	12.04%
376	Mains - Metallic	178,497,217	-25%	(44,624,304)	51,244,784	171,876,738	63	3,541,611	1.98%	22.97%
376	Mains - Plastic	427,133,342	-20%	(85,426,668)	148,888,447	363,671,563	54	9,491,852	2.22%	29.05%
378	Measure & Regulating- General	11,032,640	-25%	(2,758,160)	4,278,663	9,512,137	38	362,916	3.29%	31.03%
379	Measure & Regulating- City Gate	1,681,580	-5%	(84,079)	353,028	1,412,631	38	46,465	2.76%	19.99%
380	Services - Metallic	12,325,881	-40%	(4,930,352)	11,789,328	5,466,905	51	338,358	2.75%	68.32%
380	Services - Plastic	299,659,697	-25%	(74,914,924)	156,891,574	217,683,047	39	9,604,477	3.21%	41.89%
381	Meters	114,793,374	-5%	(5,739,669)	75,185,217	45,347,826	20	6,026,652	5.25%	62.38%
381	Telemetering (Fully Amortized)	36,778	0%	-	36,778	-	8	4,597	12.50%	100.00%
383	House Regulators (Old)	10,070,258	-1%	(100,703)	10,674,474	(503,513)	20	508,548	5.05%	104.95%
	Total Distribution - MN only	1,056,108,315		(218,622,737)	459,453,255	815,277,797		29,943,905		
General - Total Company										
390	Structures and Improvements	1,731,100	-14%	(242,354)	167,670	1,805,784	55	35,881	2.07%	8.50%
391	Office Furniture and Equipment	906,378	0%	-	545,938	360,440	20	45,319	5.00%	60.23%
391	Network Equipment	164,677	0%	-	50,008	114,668	6	27,446	16.67%	30.37%
392	Automobiles	567,455	5%	28,373	164,453	374,629	10	53,908	9.50%	30.51%
392	Light Trucks	8,336,223	10%	833,622	4,724,927	2,777,673	10	750,260	9.00%	62.98%
392	Trailers	2,040,818	20%	408,164	940,329	692,325	12	136,055	6.67%	57.60%
392	Heavy Trucks	10,563,271	15%	1,584,491	6,156,087	2,822,693	12	748,232	7.08%	68.56%
393	Stores Equipment	10,091	0%	-	5,351	4,739	20	505	5.00%	53.03%
394	Tools, Shop, and Garage Equipment	7,879,601	0%	-	3,565,460	4,314,142	15	525,307	6.67%	45.25%
396	Power Operated Equipment	4,173,577	15%	626,037	1,691,323	1,856,218	12	295,628	7.08%	47.68%
397	Communication Equipment	1,245,947	0%	-	1,037,229	208,719	10	124,595	10.00%	83.25%
397	Communication Equipment - Two Way	350,060	0%	-	74,434	275,626	10	35,006	10.00%	21.26%
397	Comm. & Telecomm. Equipment - AES	15,492,768	0%	-	8,835,269	6,657,500	15	1,032,851	6.67%	57.03%
397	Comm. & Telecomm. Equipment - EMS	6,279,377	0%	-	505,448	5,773,930	15	418,625	6.67%	8.05%
398	Miscellaneous Equipment	50,705	0%	-	47,299	3,406	15	3,380	6.67%	93.28%
	Total General	59,792,049		3,238,332	28,511,225	28,042,493		4,232,998		
	Total Gas Utility	\$ 1,228,422,430		\$ (233,478,523)	\$ 525,944,003	\$ 935,956,950		\$ 37,583,801		

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule F - Annual Depreciation Accruals

Xcel Energy
Summary of Annual Depreciation Accruals
Common Utility

FERC Account	Account Description	1/1/2019	Est. Future		1/1/2019	Net	Average	Annual	ASL	Reserve
		Plant	%	Net Salvage (1)	Depreciation					
		Balance		Amount	Reserve	Balance	Life (ASL)		Rate	
		(a)	(b)	(c) = (a)*(b)	(d)	(e) = (a)-(c)-(d)	(f)	(g) = ((a)-(c))/(f)	(h) = (g)/(a)	(i) = (d)/((a)-(c))
Intangible Plant - Total Company										
301	Intangible Organization Costs	\$ 100,608	0%	\$ -	\$ -	\$ 100,608	0	\$ -	0.00%	0.00%
302	Franchise and Consents	-	0%	-	-	-	0	-	0.00%	0.00%
303	Computer Software 3 Year	14,770,483	0%	-	8,532,678	6,237,805	3	4,923,494	33.33%	57.77%
303	Computer Software 5 Year	206,353,432	0%	-	128,154,148	78,199,284	5	41,270,686	20.00%	62.10%
303	Computer Software 7 Year	3,013,314	0%	-	3,013,314	-	7	430,473	14.29%	100.00%
303	Computer Software 10 Year	53,733,037	0%	-	49,474,512	4,258,525	10	5,373,304	10.00%	92.07%
303	Computer Software 15 year	154,723,172	0%	-	19,532,135	135,191,037	15	10,314,878	6.67%	12.62%
	Total Intangible Plant	432,694,045		-	208,706,786	223,987,260		62,312,836		
General - Total Company										
390	Structures and Improvements	181,758,881	-25%	(45,439,720)	29,153,260	198,045,341	50	4,543,972	2.50%	12.83%
	Structures and Improvements - Leasehold									
390	Improvements	18,216,455	0%	-	2,575,984	15,640,471	15	1,214,430	6.67%	14.14%
391	Office Furniture and Equipment	26,760,512	0%	-	14,021,792	12,738,719	20	1,338,026	5.00%	52.40%
391	Network Equipment	108,603,063	0%	-	55,894,455	52,708,608	5	21,720,613	20.00%	51.47%
392	Automobiles	1,427,427	5%	71,371	503,383	852,673	10	135,606	9.50%	37.12%
392	Light Trucks	3,770,779	10%	377,078	2,062,381	1,331,320	10	339,370	9.00%	60.77%
392	Trailers	1,046,795	20%	209,359	681,109	156,327	12	69,786	6.67%	81.33%
392	Heavy Trucks	5,227,727	15%	784,159	3,087,708	1,355,861	12	370,297	7.08%	69.49%
393	Stores Equipment	246,162	0%	-	68,518	177,644	20	12,308	5.00%	27.83%
394	Tools, Shop, and Garage Equipment	4,930,984	0%	-	2,030,464	2,900,520	15	328,732	6.67%	41.18%
395	Laboratory Equipment	-	0%	-	0	(0)	10	-	0.00%	0.00%
396	Power Operated Equipment	658,987	15%	98,848	388,106	172,033	12	46,678	7.08%	69.29%
397	Comm. & Telecomm. Equipment	148,850	0%	-	127,012	21,837	10	14,885	10.00%	85.33%
397	Communication Equipment - Two Way	76,870	0%	-	16,197	60,673	10	7,687	10.00%	21.07%
397	Communication Equipment - Smart Grid	-	0%	-	-	-	10	-	0.00%	0.00% (2)
398	Miscellaneous Equipment	235,608	0%	-	122,817	112,792	15	15,707	6.67%	52.13%
	Total General	353,109,099		(43,898,905)	110,733,187	286,274,818		30,158,098		
	Total Common Utility	785,803,145		(43,898,905)	319,439,972	510,262,077		92,470,934		
	Total - All Utilities	\$ 10,131,690,589		\$ (2,415,964,823)	\$ 3,362,417,119	\$ 9,185,238,292		\$ 384,168,063		

(1) As approved in Docket No. E,G002/D-17-581

(2)

This is a new subaccount added in 2020's filing. The account uses the net salvage and ASL of the other subaccounts in this segment and FERC account until such time as its own parameters are approved.

Northern States Power Company - Minnesota: Transmission, Distribution & General

Schedule G - Accrual Analytic

Account Description	Remove fully accrued assets			Plant Balance 1/1/2020 (d)	Remove fully accrued assets (e)	Adjusted Plant Balance 1/1/2020 (f) = (d) + (e)	Average Adjusted Plant Balance (g) = ((c)+(f)) / 2 (h)	Current approved depr rates (Z) (i)	Calculated Average		Difference (k) = (j) - (i)
	Plant Balance 1/1/2019 (a)	(1)	Adjusted Plant Balance 1/1/2019 (c) = (a) + (b)						Depreciation Expense (j) = (g) * (h)	Actual accrual from Schedule E (i)	
ELECTRIC INTANGIBLE											
302 Franchise and Consents	\$ 250,281,390	\$ -	\$ 250,281,390	\$ 254,353,164	\$ -	\$ 254,353,164	\$ 252,317,277	5.00%	\$ 12,615,864	\$ 12,870,513	\$ 254,649
303 Computer Software 3 Year	201,839	(201,839)	-	201,839	(201,839)	-	-	33.33%	-	-	-
303 Computer Software 5 Year	138,627,032	(48,636,325)	89,990,706	143,853,526	(59,018,743)	84,834,782	87,412,744	21.03%	18,380,730	20,388,944	2,008,214
303 Computer Software 7 Year	-	-	-	-	-	-	-	14.29%	-	-	-
303 Computer Software 10 Year	-	-	-	-	-	-	-	10.00%	-	-	-
303 Computer Software 15 Year	-	-	-	-	-	-	-	6.67%	-	-	-
Electric Intangible Plant Total	\$ 389,110,261	\$ (48,838,165)	\$ 340,272,096	\$ 398,408,529	\$ (59,220,583)	\$ 339,187,946	\$ 339,730,021		\$ 30,996,594	\$ 33,259,457	\$ 2,262,863
ELECTRIC TRANSMISSION											
350 Land - Fee	\$ 22,910,512	\$ -	\$ 22,910,512	\$ 24,079,212	\$ -	\$ 24,079,212	\$ 23,494,862	N/A	N/A	N/A	N/A
350 Land - Other	132,480,180	-	132,480,180	141,334,199	-	141,334,199	136,907,190	N/A	N/A	N/A	N/A
352 Structures and Improvements	116,971,979	-	116,971,979	125,866,620	-	125,866,620	121,419,299	1.51%	1,838,371	1,810,472	(27,899)
353 Station Equipment	1,252,129,553	-	1,252,129,553	1,282,548,604	-	1,282,548,604	1,267,339,078	2.07%	26,285,613	26,118,186	(167,427)
354 Towers and Fixtures	118,142,295	-	118,142,295	118,022,279	-	118,022,279	118,082,287	1.84%	2,174,961	2,177,800	2,838
355 Poles and Fixtures	1,399,709,340	-	1,399,709,340	1,441,024,312	-	1,441,024,312	1,420,366,826	2.44%	34,620,705	34,689,802	69,097
356 Overhead Conductors and Devices	593,553,686	-	593,553,686	595,600,941	-	595,600,941	594,577,314	2.04%	12,134,954	12,226,461	91,507
357 Underground Conduit	28,941,147	-	28,941,147	29,883,406	-	29,883,406	29,412,277	1.38%	405,024	402,946	(2,078)
358 Underground Conductor and Devices	37,316,110	-	37,316,110	36,985,970	-	36,985,970	37,151,040	2.11%	784,722	846,904	62,182
359 Roads and Trails	-	-	-	-	-	-	-	1.67%	-	-	-
Electric Transmission Plant Total	\$ 3,702,154,801	\$ -	\$ 3,702,154,801	\$ 3,795,345,544	\$ -	\$ 3,795,345,544	\$ 3,748,750,173		\$ 78,244,350	\$ 78,272,571	\$ 28,221
ELECTRIC DISTRIBUTION (MN ONLY)											
360 Land - Fee	\$ 14,843,327	\$ -	\$ 14,843,327	\$ 14,843,618	\$ -	\$ 14,843,618	\$ 14,843,473	N/A	N/A	N/A	N/A
360 Land - Other	48,581	-	48,581	48,581	-	48,581	48,581	N/A	N/A	N/A	N/A
361 Structures and Improvements	47,795,973	-	47,795,973	48,810,213	-	48,810,213	48,303,093	2.08%	1,004,378	995,469	(8,908)
362 Station Equipment	579,246,424	-	579,246,424	596,142,833	-	596,142,833	587,694,629	2.31%	13,579,569	13,467,026	(112,543)
364 Poles, Towers, and Fixtures	385,726,616	-	385,726,616	410,043,664	-	410,043,664	389,785,140	4.67%	18,599,573	18,644,859	45,286
365 Overhead Conductors and Devices	421,279,855	-	421,279,855	441,287,334	-	441,287,334	431,283,595	3.20%	13,811,235	13,850,870	39,636
366 Underground Conduit	284,795,423	-	284,795,423	301,331,663	-	301,331,663	293,063,543	2.15%	6,293,549	6,259,446	(34,103)
367 Underground Conductor and Devices	1,024,305,666	-	1,024,305,666	1,061,791,816	-	1,061,791,816	1,043,048,741	2.24%	23,393,444	23,423,449	30,005
368 Line Transformers	393,795,872	-	393,795,872	398,208,935	-	398,208,935	396,002,403	3.21%	12,717,261	12,673,239	(44,022)
368 Line Capacitors	20,330,895	(4,069,299)	16,261,596	22,641,812	(4,045,024)	18,596,788	17,429,192	3.95%	689,073	862,120	173,047
369 Overhead Services	73,765,158	-	73,765,158	75,074,701	-	75,074,701	74,419,929	4.36%	3,241,687	3,267,948	26,261
369 Underground Services	201,843,141	-	201,843,141	218,682,830	-	218,682,830	210,262,985	2.40%	5,037,327	4,779,957	(257,370)
370 Meters	92,794,740	(29,757,727)	63,037,013	91,742,941	(25,688,871)	66,054,071	64,545,542	5.58%	3,604,335	5,377,285	1,772,950
370 Meters - AGIS	-	-	-	3,253,628	-	3,253,628	1,626,814	5.58%	90,844	22,070	(68,774)
373 Street Lighting and Signal Systems	66,653,388	-	66,653,388	69,387,098	-	69,387,098	68,020,243	5.33%	3,626,636	3,704,821	78,185
Electric Distribution Plant Total (MN Only)	\$ 3,607,225,059	\$ (33,827,026)	\$ 3,573,398,033	\$ 3,753,291,666	\$ (29,733,895)	\$ 3,723,557,771	\$ 3,648,477,902		\$ 105,688,911	\$ 107,328,558	\$ 1,639,647
ELECTRIC GENERAL											
389 Land - Fee	\$ 4,483,437	\$ -	\$ 4,483,437	\$ 4,483,437	\$ -	\$ 4,483,437	\$ 4,483,437	N/A	N/A	N/A	N/A
389 Land - Other	665	-	665	665	-	665	665	N/A	N/A	N/A	N/A
390 Structures and Improvements	73,643,342	-	73,643,342	72,970,511	-	72,970,511	73,306,926	2.26%	1,659,423	1,656,937	(2,486)
390 Structures and Improvements - Leasehold Improvements	1,068,418	-	1,068,418	1,075,433	-	1,075,433	1,071,925	10.44%	111,894	308,640	196,746
391 Office Furniture and Equipment	30,309,543	-	30,309,543	32,112,296	(260,029)	31,852,266	31,080,905	4.69%	1,456,283	1,159,835	(296,448)
391 Network Equipment	34,140,160	-	34,140,160	48,587,258	-	48,587,258	41,363,709	15.25%	6,309,870	5,630,103	(679,768)
392 Automobiles	5,683,523	-	5,683,523	6,383,510	(0)	6,383,510	6,033,516	9.76%	589,042	566,276	(22,766)
392 Light Trucks	34,158,386	(6,864,597)	27,293,789	35,062,851	(8,699,716)	26,363,136	26,828,462	8.73%	2,341,598	1,714,731	(626,867)
392 Trailers	20,736,992	(1,065,434)	19,671,558	22,098,610	(1,135,500)	20,963,110	20,317,334	6.38%	1,295,839	1,240,454	(56,385)
392 Heavy Trucks	114,003,804	(5,945,477)	108,058,327	116,639,842	(10,496,193)	106,143,649	107,100,988	6.69%	7,161,129	6,424,789	(736,340)
393 Stores Equipment	1,631,738	(7,460)	1,624,278	1,631,738	(7,460)	1,624,278	1,624,278	4.50%	73,102	72,954	(148)
394 Tools, Shop, and Garage Equipment	98,586,469	(2,901,084)	95,685,385	103,148,094	(3,965,920)	99,182,174	97,433,779	6.37%	6,211,250	5,469,161	(742,089)
395 Laboratory Equipment	3,144,428	(186,644)	2,957,784	2,984,900	(414,536)	2,570,365	2,764,075	9.91%	273,901	221,934	(51,967)
396 Power Operated Equipment	50,759,545	-	50,759,545	51,986,057	(451,521)	51,534,536	51,147,040	5.77%	2,952,571	3,045,204	92,633
397 General Communication Equipment	17,374,702	(5,100,866)	12,273,836	17,445,712	(6,200,045)	11,245,667	11,759,571	9.45%	1,110,927	894,053	(216,874)
397 Communication Equipment - Two Way	48,652,448	-	48,652,448	58,409,389	-	58,409,389	53,530,919	10.11%	5,409,452	5,734,612	325,161
397 Comm. & Telecomm. Equipment - AES	7,095,870	(532,159)	6,563,711	7,071,726	(532,159)	6,539,567	6,551,639	6.02%	394,284	319,212	(75,072)
397 Comm. & Telecomm. Equipment - EMS	44,906,377	-	44,906,377	41,674,693	-	41,674,693	43,290,535	6.27%	2,714,805	2,153,027	(561,779)
398 Miscellaneous Equipment	3,361,752	(82,981)	3,278,772	3,619,613	(2,021,761)	1,597,851	2,438,312	6.31%	153,891	116,537	(37,354)
Electric General Plant Total	\$ 593,741,596	\$ (22,686,701)	\$ 571,054,895	\$ 627,386,334	\$ (34,184,840)	\$ 593,201,494	\$ 582,128,195		\$ 40,220,260	\$ 36,728,458	\$ (3,491,802)
TOTAL ELECTRIC UTILITY	\$ 8,292,231,716	\$ (105,351,891)	\$ 8,186,879,829	\$ 8,574,432,073	\$ (123,139,317)	\$ 8,451,292,756	\$ 8,319,086,290		\$ 255,150,115	\$ 255,589,044	\$ 438,928

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule G - Accrual Analytic

Account Description	Remove fully			Plant Balance 1/1/2020	Remove fully accrued assets	Adjusted Plant Balance 1/1/2020	Average Adjusted Plant Balance	Current approved depr rates (2)	Calculated Average			Difference
	Plant Balance 1/1/2019	accrued assets (1)	Adjusted Plant Balance 1/1/2019						Depreciation Expense	Actual accrual from Schedule E		
GAS INTANGIBLE												
302 Franchise and Consents	\$ 56,567	\$ -	\$ 56,567	\$ 56,567	\$ -	\$ 56,567	\$ 56,567	5.00%	\$ 2,828	\$ 2,828	\$ -	(0)
303 Computer Software 3 Year	-	-	-	-	-	-	-	33.33%	-	-	-	-
303 Computer Software 5 Year	7,572,815	(3,557,781)	4,015,034	8,491,794	(2,364,807)	6,126,987	5,071,010	20.29%	1,028,720	899,127	(129,593)	(129,593)
303 Computer Software 7 Year	-	-	-	-	-	-	-	14.29%	-	-	-	-
303 Computer Software 10 Year	-	-	-	-	-	-	-	10.00%	-	-	-	-
303 Computer Software 15 year	-	-	-	-	-	-	-	6.67%	-	-	-	-
Gas Intangible Plant Total	\$ 7,629,381	\$ (3,557,781)	\$ 4,071,601	\$ 8,548,360	\$ (2,364,807)	\$ 6,183,554	\$ 5,127,577		\$ 1,031,549	\$ 901,955	\$ (129,593)	
GAS TRANSMISSION (MN Only)												
365 Land - Fee	\$ 629,061	\$ -	\$ 629,061	\$ 629,061	\$ -	\$ 629,061	\$ 629,061	N/A	N/A	N/A	N/A	N/A
365 Land - Other	878,103	-	878,103	878,103	-	878,103	878,103	N/A	N/A	N/A	N/A	N/A
366 Structures and Improvements	1,130,639	-	1,130,639	1,068,046	-	1,068,046	1,099,342	1.13%	12,465	10,558	(1,907)	(1,907)
367 Mains	87,273,519	-	87,273,519	98,517,660	-	98,517,660	92,895,589	1.38%	1,280,805	1,139,844	(140,960)	(140,960)
369 Measure and Regulating Station	16,488,526	-	16,488,526	17,860,385	-	17,860,385	17,174,456	2.75%	472,169	448,298	(23,871)	(23,871)
Gas Transmission Plant Total (MN Only)	\$ 106,399,847	\$ -	\$ 106,399,847	\$ 118,953,254	\$ -	\$ 118,953,254	\$ 112,676,551		\$ 1,765,439	\$ 1,598,700	\$ (166,739)	
GAS DISTRIBUTION (MN ONLY)												
374 Land - Fee	\$ 369,420	\$ -	\$ 369,420	\$ 369,420	\$ -	\$ 369,420	\$ 369,420	N/A	N/A	N/A	N/A	N/A
374 Land - Other	77,735	-	77,735	77,735	-	77,735	77,735	N/A	N/A	N/A	N/A	N/A
375 Structures and Improvements	877,548	-	877,548	877,548	-	877,548	877,548	2.06%	18,104	18,008	(96)	(96)
376 Mains - Metallic	178,497,217	-	178,497,217	190,235,135	-	190,235,135	184,366,176	1.90%	3,503,048	3,393,866	(109,182)	(109,182)
376 Mains - Plastic	427,133,342	-	427,133,342	470,043,912	-	470,043,912	448,588,627	2.09%	9,397,279	9,216,232	(181,047)	(181,047)
378 Measure & Regulating- General	11,032,640	-	11,032,640	11,327,726	-	11,327,726	11,180,183	3.00%	335,409	338,151	2,742	2,742
379 Measure & Regulating- City Gate	1,681,580	-	1,681,580	1,674,757	-	1,674,757	1,678,168	2.66%	44,654	45,293	639	639
380 Services - Metallic	12,325,881	-	12,325,881	12,875,054	-	12,875,054	12,600,467	1.96%	246,545	246,134	(411)	(411)
380 Services - Plastic	299,659,697	-	299,659,697	315,228,080	-	315,228,080	307,443,888	2.91%	8,954,845	8,904,911	(49,933)	(49,933)
381 Meters	114,793,374	(21,677,881)	93,115,493	120,297,616	(22,588,001)	97,709,615	95,412,554	4.30%	4,104,036	4,715,010	610,974	610,974
381 Telemetering (Fully Amortized)	36,778	-	36,778	36,778	-	36,778	36,778	0.00%	-	-	-	-
383 House Regulators (Old)	10,070,258	-	10,070,258	10,070,258	-	10,070,258	10,070,258	0.00%	-	-	-	-
Gas Distribution Plant Total (MN Only)	\$ 1,056,555,470	\$ (21,677,881)	\$ 1,034,877,589	\$ 1,133,114,020	\$ (22,588,001)	\$ 1,110,526,019	\$ 1,072,701,804		\$ 26,603,919	\$ 26,877,606	\$ 273,686	
GAS GENERAL												
389 Land - Fee	\$ 160,121	\$ -	\$ 160,121	\$ 160,121	\$ -	\$ 160,121	\$ 160,121	N/A	N/A	N/A	N/A	N/A
389 Land - Other	-	-	-	-	-	-	-	N/A	N/A	N/A	N/A	N/A
390 Structures and Improvements	1,731,100	-	1,731,100	2,204,831	-	2,204,831	1,967,966	2.27%	44,610	31,545	(13,066)	(13,066)
391 Office Furniture and Equipment	906,378	(24,147)	882,231	917,787	(26,743)	891,044	886,637	3.78%	33,479	33,345	(135)	(135)
391 Network Equipment	164,677	-	164,677	164,677	-	164,677	164,677	17.58%	28,951	19,704	(9,246)	(9,246)
392 Automobiles	567,455	-	567,455	567,455	-	567,455	567,455	8.94%	50,747	48,418	(2,329)	(2,329)
392 Light Trucks	8,336,223	(1,473,469)	6,862,754	9,437,199	(1,820,008)	7,617,191	7,239,972	7.38%	534,464	353,922	(180,542)	(180,542)
392 Trailers	2,040,818	(286,837)	1,753,982	2,040,442	(303,670)	1,736,771	1,745,376	5.63%	98,274	76,865	(21,409)	(21,409)
392 Heavy Trucks	10,563,271	(1,255,150)	9,308,121	12,665,149	(1,987,225)	10,677,924	9,993,023	5.22%	521,935	330,667	(191,268)	(191,268)
393 Stores Equipment	10,091	-	10,091	10,091	-	10,091	10,091	3.76%	379	382	3	3
394 Tools, Shop, and Garage Equipment	7,879,601	(178,145)	7,701,456	8,812,063	(259,014)	8,553,050	8,127,253	5.58%	453,610	360,289	(93,320)	(93,320)
395 Laboratory Equipment	-	-	-	-	-	-	-	10.00%	-	-	-	-
396 Power Operated Equipment	4,173,577	(45,835)	4,127,742	4,298,781	(45,835)	4,252,946	4,190,344	5.44%	227,834	230,950	3,115	3,115
397 Communication Equipment	1,245,947	-	1,245,947	1,279,665	(25,465)	1,254,199	1,250,073	7.47%	93,364	35,047	(58,317)	(58,317)
397 Communication Equipment - Two Way	350,060	-	350,060	629,281	-	629,281	489,671	9.94%	48,659	46,886	(1,773)	(1,773)
397 Comm. & Telecomm. Equipment - AES	15,492,768	-	15,492,768	15,492,768	-	15,492,768	15,492,768	4.76%	737,887	745,109	7,221	7,221
397 Comm. & Telecomm. Equipment - EMS	6,279,377	-	6,279,377	6,314,975	-	6,314,975	6,297,176	6.66%	419,652	262,862	(156,790)	(156,790)
398 Miscellaneous Equipment	50,705	-	50,705	50,705	(32,998)	17,707	34,206	2.18%	744	834	89	89
Gas General Plant Total	\$ 59,952,171	\$ (3,263,583)	\$ 56,688,587	\$ 65,045,990	\$ (4,500,959)	\$ 60,545,032	\$ 58,616,809		\$ 3,294,590	\$ 2,576,824	\$ (717,767)	
TOTAL GAS UTILITY	\$ 1,230,536,869	\$ (28,499,245)	\$ 1,202,037,624	\$ 1,325,661,625	\$ (29,453,766)	\$ 1,296,207,859	\$ 1,249,122,741		\$ 32,695,498	\$ 31,955,085	\$ (740,412)	

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule G - Accrual Analytic

Account Description	Plant Balance 1/1/2019	Remove fully accrued assets (1)	Adjusted Plant Balance 1/1/2019	Plant Balance 1/1/2020	Remove fully accrued assets	Adjusted Plant Balance 1/1/2020	Average Adjusted Plant Balance	Current approved depr rates (2)	Calculated Average Depreciation Expense	Actual accrual from Schedule E	Difference
COMMON INTANGIBLE											
301 Intangible Organization Costs	\$ 100,608	\$ -	\$ 100,608	\$ 100,608	\$ -	\$ 100,608	\$ 100,608	N/A	N/A	N/A	N/A
302 Franchise and Consents	-	-	-	-	-	-	-	5.00%	-	-	-
303 Computer Software 3 Year	14,770,483	(7,673,530)	7,096,953	17,213,800	(7,673,530)	9,540,269	8,318,611	35.16%	2,924,628	2,686,306	(238,322)
303 Computer Software 5 Year	206,353,432	(53,708,845)	152,644,587	228,648,176	(88,481,617)	140,166,559	146,405,573	20.78%	30,429,673	31,410,232	980,559
303 Computer Software 7 Year	3,013,314	(3,013,314)	-	2,855,656	(2,855,656)	-	-	14.29%	-	-	-
303 Computer Software 10 Year	53,733,037	(43,551,532)	10,181,505	54,843,405	(43,551,532)	11,291,873	10,736,689	10.11%	1,085,234	1,132,488	47,254
303 Computer Software 15 year	154,723,172	-	154,723,172	165,829,929	-	165,829,929	160,276,550	6.74%	10,805,072	10,824,410	19,338
Common Intangible Plant Total	\$ 432,694,045	\$ (107,947,221)	\$ 324,746,825	\$ 469,491,574	\$ (142,562,336)	\$ 326,929,238	\$ 325,838,031		\$ 45,244,608	\$ 46,053,436	\$ 808,828
COMMON GENERAL											
389 Land - Fee	\$ 6,191,336	\$ -	\$ 6,191,336	\$ 6,191,336	\$ -	\$ 6,191,336	\$ 6,191,336	N/A	N/A	N/A	N/A
389 Land - Other	5,572	-	5,572	5,572	-	5,572	5,572	N/A	N/A	N/A	N/A
390 Structures and Improvements	181,758,881	-	181,758,881	187,900,208	-	187,900,208	184,829,545	2.53%	4,675,024	4,647,603	(27,421)
390 Structures and Improvements - Leasehold Improvements	18,216,455	-	18,216,455	18,094,329	-	18,094,329	18,155,392	6.84%	1,241,089	1,272,018	30,929
391 Office Furniture and Equipment	26,760,512	(1,975,979)	24,784,532	28,151,926	(2,589,012)	25,562,914	25,173,723	4.75%	1,196,213	1,063,130	(133,084)
391 Network Equipment	108,603,063	3,261	108,606,324	145,688,465	(17,113,821)	128,574,645	118,590,484	20.08%	23,813,334	18,102,976	(5,710,358)
392 Automobiles	1,427,427	-	1,427,427	1,482,184	-	1,482,184	1,454,806	9.43%	137,256	132,601	(4,655)
392 Light Trucks	3,770,779	(763,134)	3,007,645	3,997,674	(907,631)	3,090,043	3,048,844	8.86%	270,105	316,019	45,914
392 Trailers	1,046,795	-	1,046,795	1,112,860	(498,150)	614,710	830,752	5.62%	46,728	47,012	284
392 Heavy Trucks	5,227,727	(1,875,865)	3,351,863	5,925,333	(1,875,865)	4,049,469	3,700,666	7.38%	273,121	244,368	(28,753)
393 Stores Equipment	246,162	-	246,162	246,162	-	246,162	246,162	4.92%	12,113	12,116	3
394 Tools, Shop, and Garage Equipment	4,930,984	-	4,930,984	4,918,298	(287,975)	4,630,324	4,780,654	6.48%	309,858	280,758	(29,100)
395 Laboratory Equipment	-	-	-	-	-	-	-	10.00%	-	-	-
396 Power Operated Equipment	658,987	-	658,987	1,027,122	-	1,027,122	843,054	5.68%	47,847	41,619	(6,228)
397 Comm. & Telecomm. Equipment	148,850	-	148,850	148,850	-	148,850	148,850	3.68%	5,479	30,126	24,646
397 Communication Equipment - Two Way	76,870	-	76,870	76,870	-	76,870	76,870	10.52%	8,090	7,605	(485)
397 Communication Equipment - Smart Grid	-	-	-	529,266	-	529,266	264,633	3.68%	9,741	15,129	5,388
398 Miscellaneous Equipment	235,608	-	235,608	235,608	(6,502)	229,106	232,357	13.06%	30,337	12,939	(17,397)
Common General Plant Total	\$ 359,306,007	\$ (4,611,717)	\$ 354,694,290	\$ 405,732,065	\$ (23,278,955)	\$ 382,453,110	\$ 368,573,700		\$ 32,076,335	\$ 26,226,018	\$ (5,850,317)
TOTAL COMMON UTILITY	\$ 792,000,053	\$ (112,558,938)	\$ 679,441,114	\$ 875,223,638	\$ (165,841,291)	\$ 709,382,347	\$ 694,411,731		\$ 77,320,943	\$ 72,279,455	\$ (5,041,488)
TOTAL - ALL UTILITIES	\$ 10,314,768,638	\$ (246,410,075)	\$ 10,068,358,563	\$ 10,775,317,336	\$ (318,434,375)	\$ 10,456,882,962	\$ 10,262,620,762		\$ 365,166,555	\$ 359,823,583	\$ (5,342,972)

(1) Amounts taken from prior year Schedule B. Electric Utility Computer Software 3 Year was not included on the 2018 plant in service rollforward as the entire account was fully reserved. This has been added to show the full rollforward of all accounts.
(2) Account 302 is amortized over the terms of the franchise agreements or license, which is typically 20 years. FERC 301 and land accounts are not depreciated.

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**Northern States Power Company - Minnesota: Transmission, Distribution & General
 Schedule H - Support of Conclusions**

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Description	Table
No plant change impact (hypothetical)	2

Business Segment	FERC Account	Account Description	Proposed Less Present Accrual	Table
Common General	391	Network Equipment	2,057,046	3
Common Intangible	303	Computer Software 5 Year	(817,326)	4
Electric General	391	Network Equipment	632,396	5
Electric Intangible	303	Computer Software 5 Year	(1,063,163)	6
Gas Distribution	381	Meters	165,531	7
Gas General	396	Power Operated Equipment	(17,591)	8
Total			956,892	

Description	Table
Relationship mapping	9

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Table 2 - No Plant Change (Hypothetical)

2019 Calc (Approved)					
	Vintage	Plant	Age	Remaining Life (RL)	
(h)	2019	-	0	5	
(i)	2018	25,000,000	0.5	4.5	
(j)	2017	20,000,000	1.5	3.5	

Net Salvage Rate	5%	(a)
ASL	5	(b)
Data as of Year-End	2018	
Unaccrued Plant	34,675,000	(c) = (d) * (1 - (a)) - (e)
Plant Balance	45,000,000	(d) = sum of plant
Reserve Balance	8,075,000	(e) = [(h)(Plant) * (h)(Age) + (i)(Plant) * (i)(Age) + (j)(Plant) * (j)(Age)] * (1 - (a)) / (b)
Annual Depreciation Expense	8,550,000	(f) = (c) / (l)
Annual Depreciation Rate	19.00%	(g) = (f) / (d)
Amount * RL	182,500,000	(k) = [(h)(Plant) * (h)(RL) + (i)(Plant) * (i)(RL) + (j)(Plant) * (j)(RL)]
Average Remaining Life	4.0556	(l) = (k) / (d)

2020 Calc (Approved)					
	Vintage	Plant	Age	Remaining Life (RL)	
(h2)	2019	-	0.5	4.5	
(i2)	2018	25,000,000	1.5	3.5	
(j2)	2017	20,000,000	2.5	2.5	

Net Salvage Rate	5%	(a2)
ASL	5	(b2)
Data as of Year-End	2019	
Unaccrued Plant	26,125,000	(c2) = (d2) * (1 - (a2)) - (e2)
Plant Balance	45,000,000	(d2) = sum of plant
Reserve Balance	16,625,000	(e2) = [(h2)(Plant) * (h2)(Age) + (i2)(Plant) * (i2)(Age) + (j2)(Plant) * (j2)(Age)] * (1 - (a2)) / (b2)
Annual Depreciation Expense	8,550,000	(f2) = (c2) / (l2)
Annual Depreciation Rate	19.00%	(g2) = (f2) / (d2)
Amount * RL	137,500,000	(k2) = [(h2)(Plant) * (h2)(RL) + (i2)(Plant) * (i2)(RL) + (j2)(Plant) * (j2)(RL)]
Average Remaining Life	3.0556	(l2) = (k2) / (d2)

	Variences	
Annual Depr Expense @ Approved Depr Rate	8,550,000	(m) = (d2) * (g)
Annual Depr Expense @ Proposed Depr Rate	8,550,000	(n) = (d2) * (g2)
Increase/(Decrease)	-	(o) = (n) - (m)
Current Average Remaining Life	4.0556	(l)
Proposed Average Remaining Life	3.0556	(l2)
Increase/(Decrease)	(1.0000)	(p) = (l2) - (l)
Approved Depreciation Rate	19.00%	(g)
Proposed Depreciation Rate	19.00%	(g2)
Increase/(Decrease)	0.00%	(q) = (g2) - (g)

Table 3 - Driver of Common Utility Depreciation Expense Increase

	Business Segment FERC Account Account Description	Common General 391 Network Equipment	
Amounts are in whole dollars unless otherwise specified			
			Commentary
(a)	Approved Net Salvage (Rate)	0%	per Order in Docket No. E,G002/D-17-581
(b)	Approved Average Remaining Life (Yrs)	2.42	per Order in Docket No. E,G002/D-19-490
(c)	Beginning Plant	108,603,063	per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2019	3,261	per Schedule B in Docket No. E,G002/D-19-490
(e) = (c) + (d)	Adjusted Beginning Plant	108,606,324	per Schedule B in Docket No. E,G002/D-19-490
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2019	(3,261)	
(g)	Additions	41,195,934	per Schedule D Plant In-Service Rollforward
(h)	Retirements	(4,110,531)	per Schedule D Plant In-Service Rollforward
(i)	Transfers	-	per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2019	(17,113,821)	per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>128,574,645</u>	per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	2.72	per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	0.30	combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	55,894,455	per Schedule E Reserve Rollforward
(o) = (d)	Fully Reserved Assets - Beginning 2019	3,261	per Schedule B in Docket No. E,G002/D-19-490
(p) = (n) + (o)	Adjusted Beginning Reserve	55,897,716	per Schedule B in Docket No. E,G002/D-19-490
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2019	(3,261)	
(r)	Provision	18,102,976	per Schedule E Reserve Rollforward
(s)	Gross Salvage	13,100	per Schedule E Reserve Rollforward
(t)	Cost of Removal	-	per Schedule E Reserve Rollforward
(u) = (h)	Retirements	(4,110,531)	per Schedule E Reserve Rollforward
(v)	Transfers/Other	-	per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2019	(17,113,821)	per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>52,786,179</u>	per Schedule C
(y) = (k) - (e)	Net Plant Change	19,968,321	
(z) = (x) - (p)	Net Reserve Change	(3,111,537)	
if (y) > (z), then TRUE, otherwise FALSE	Net Plant Change > Net Reserve Change	TRUE	this will increase the unaccrued balance
(aa) = (e) - [(e) * (a)] - (p)	Beginning Unaccrued Balance	52,708,608	
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	<u>75,788,466</u>	
(ac) = (ab) - (aa)	Change in Unaccrued Balance	23,079,858	increasing due to net plant change > net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	21,808,483	
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	27,875,230	
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	20.08%	
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	<u>21.68%</u>	
(ah) = (ag) - (af)	Increase/(Decrease)	1.60%	increasing due to unaccrued balance increasing and plant balance increasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	25,818,184	
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	<u>27,875,230</u>	
(ak) = (aj) - (ai)	Increase/(Decrease)	2,057,046	increasing due to depreciation rate increasing

Table 4 - Driver of Common Utility Depreciation Expense Decrease

	Business Segment FERC Account Account Description	Common Intangible 303 Computer Software 5 Year	
Amounts are in whole dollars unless otherwise specified			
			Commentary
(a)	Approved Net Salvage (Rate)		0% per Order in Docket No. E,G002/D-17-581
(b)	Approved Average Remaining Life (Yrs)	2.46	per Order in Docket No. E,G002/D-19-490
(c)	Beginning Plant	206,353,432	per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2019	(53,708,845)	per Schedule B in Docket No. E,G002/D-19-490
(e) = (c) + (d)	Adjusted Beginning Plant	152,644,587	per Schedule B in Docket No. E,G002/D-19-490
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2019	53,708,845	
(g)	Additions	36,901,019	per Schedule D Plant In-Service Rollforward
(h)	Retirements	(14,668,656)	per Schedule D Plant In-Service Rollforward
(i)	Transfers	62,381	per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2019	(88,481,617)	per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>140,166,559</u>	per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	2.96	per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	0.49	combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	128,154,148	per Schedule E Reserve Rollforward
(o) = (d)	Fully Reserved Assets - Beginning 2019	(53,708,845)	per Schedule B in Docket No. E,G002/D-19-490
(p) = (n) + (o)	Adjusted Beginning Reserve	74,445,303	per Schedule B in Docket No. E,G002/D-19-490
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2019	53,708,845	
(r)	Provision	31,410,232	per Schedule E Reserve Rollforward
(s)	Gross Salvage	-	per Schedule E Reserve Rollforward
(t)	Cost of Removal	-	per Schedule E Reserve Rollforward
(u) = (h)	Retirements	(14,668,656)	per Schedule E Reserve Rollforward
(v)	Transfers/Other	12,948	per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2019	(88,481,617)	per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>56,427,054</u>	per Schedule C
(y) = (k) - (e)	Net Plant Change	(12,478,028)	
(z) = (x) - (p)	Net Reserve Change	(18,018,249)	
if (y) > (z), then TRUE, otherwise FALSE	Net Plant Change > Net Reserve Change	TRUE	this will increase the unaccrued balance
(aa) = (e) - [(e) * (a)] - (p)	Beginning Unaccrued Balance	78,199,284	
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	83,739,504	
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>5,540,220</u>	increasing due to net plant change > net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	31,726,421	
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	28,315,599	
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	20.78%	
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	20.20%	
(ah) = (ag) - (af)	Increase/(Decrease)	<u>-0.58%</u>	decreasing due to unaccrued balance increasing and plant balance decreasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	29,132,925	
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	<u>28,315,599</u>	
(ak) = (aj) - (ai)	Increase/(Decrease)	(817,326)	decreasing due to depreciation rate decreasing

Table 6 - Driver of Electric Utility Depreciation Expense Increase

	Business Segment	Electric General	
	FERC Account	391	
	Account Description	Network Equipment	
Amounts are in whole dollars unless otherwise specified			
			Commentary
(a)	Approved Net Salvage (Rate)	0%	per Order in Docket No. E,G002/D-17-581
(b)	Approved Average Remaining Life (Yrs)	2.97	per Order in Docket No. E,G002/D-19-490
(c)	Beginning Plant	34,140,160	per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2019	-	per Schedule B in Docket No. E,G002/D-19-490
(e) = (c) + (d)	Adjusted Beginning Plant	34,140,160	per Schedule B in Docket No. E,G002/D-19-490
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2019	-	
(g)	Additions	14,447,099	per Schedule D Plant In-Service Rollforward
(h)	Retirements	-	per Schedule D Plant In-Service Rollforward
(i)	Transfers	-	per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2018	-	per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>48,587,258</u>	per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	3.02	per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	0.05	combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	18,679,278	per Schedule E Reserve Rollforward
(o) = (d)	Fully Reserved Assets - Beginning 2019	-	per Schedule B in Docket No. E,G002/D-19-490
(p) = (n) + (o)	Adjusted Beginning Reserve	18,679,278	per Schedule B in Docket No. E,G002/D-19-490
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2019	-	
(r)	Provision	5,630,103	per Schedule E Reserve Rollforward
(s)	Gross Salvage	-	per Schedule E Reserve Rollforward
(t)	Cost of Removal	-	per Schedule E Reserve Rollforward
(u) = (h)	Retirements	-	per Schedule E Reserve Rollforward
(v)	Transfers/Other	-	per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2019	-	per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>24,309,381</u>	per Schedule C
(y) = (k) - (e)	Net Plant Change	14,447,099	
(z) = (x) - (p)	Net Reserve Change	5,630,103	
if (y) > (z), then TRUE, otherwise FALSE	Net Plant Change > Net Reserve Change	TRUE	this will increase the unaccrued balance
(aa) = (e) - [(e) * (a)] - (p)	Beginning Unaccrued Balance	15,460,882	
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	24,277,878	
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>8,816,996</u>	increasing due to net plant change > net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	5,207,946	
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	8,044,190	
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	15.25%	
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	16.56%	
(ah) = (ag) - (af)	Increase/(Decrease)	<u>1.30%</u>	increasing due to unaccrued balance increasing and plant balance increasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	7,411,794	
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	8,044,190	
(ak) = (aj) - (ai)	Increase/(Decrease)	<u>632,396</u>	increasing due to depreciation rate increasing

Table 5 - Driver of Electric Utility Depreciation Expense Decrease

	Business Segment	Electric Intangible
	FERC Account	303
	Account Description	Computer Software 5 Year
Amounts are in whole dollars unless otherwise specified		
		Commentary
(a)	Approved Net Salvage (Rate)	0% per Order in Docket No. E,G002/D-17-581
(b)	Approved Average Remaining Life (Yrs)	2.66 per Order in Docket No. E,G002/D-19-490
(c)	Beginning Plant	138,627,032 per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2019	(48,636,325) per Schedule B in Docket No. E,G002/D-19-490
(e) = (c) + (d)	Adjusted Beginning Plant	89,990,706 per Schedule B in Docket No. E,G002/D-19-490
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2019	48,636,325
(g)	Additions	9,621,837 per Schedule D Plant In-Service Rollforward
(h)	Retirements	(4,395,343) per Schedule D Plant In-Service Rollforward
(i)	Transfers	- per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2018	(59,018,743) per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>84,834,782</u> per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	2.35 per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	(0.30) combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	88,364,381 per Schedule E Reserve Rollforward
(o) = (d)	Fully Reserved Assets - Beginning 2019	(48,636,325) per Schedule B in Docket No. E,G002/D-19-490
(p) = (n) + (o)	Adjusted Beginning Reserve	39,728,056 per Schedule B in Docket No. E,G002/D-19-490
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2019	48,636,325
(r)	Provision	20,388,944 per Schedule E Reserve Rollforward
(s)	Gross Salvage	- per Schedule E Reserve Rollforward
(t)	Cost of Removal	- per Schedule E Reserve Rollforward
(u) = (h)	Retirements	(4,395,343) per Schedule E Reserve Rollforward
(v)	Transfers/Other	- per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2019	(59,018,743) per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>45,339,239</u> per Schedule C
(y) = (k) - (e)	Net Plant Change	(5,155,924)
(z) = (x) - (p)	Net Reserve Change	5,611,183
if (y) > (z), then TRUE, otherwise FALSE	Net Plant Change > Net Reserve Change	FALSE this will decrease the unaccrued balance
(aa) = (e) - [(e) * (a)] - (p)	Beginning Unaccrued Balance	50,262,650
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	39,495,543
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>(10,767,107)</u> decreasing due to net plant change < net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	18,922,812
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	16,775,485
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	21.03%
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	19.77%
(ah) = (ag) - (af)	Increase/(Decrease)	<u>-1.25%</u> decreasing due to unaccrued balance decreasing and plant balance decreasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	17,838,649
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	16,775,485
(ak) = (aj) - (ai)	Increase/(Decrease)	<u>(1,063,163)</u> decreasing due to depreciation rate decreasing

Table 7 - Driver of Gas Utility Depreciation Expense Increase

	Business Segment	Gas Distribution	
	FERC Account	381	
	Account Description	Meters	
Amounts are in whole dollars unless otherwise specified			
			Commentary
(a)	Approved Net Salvage (Rate)	-5%	per Order in Docket No. E,G002/D-17-581
(b)	Approved Average Remaining Life (Yrs)	11.05	per Order in Docket No. E,G002/D-19-490
(c)	Beginning Plant	114,793,374	per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2019	(21,677,881)	per Schedule B in Docket No. E,G002/D-19-490
(e) = (c) + (d)	Adjusted Beginning Plant	93,115,493	per Schedule B in Docket No. E,G002/D-19-490
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2019	21,677,881	
(g)	Additions	9,429,439	per Schedule D Plant In-Service Rollforward
(h)	Retirements	(3,925,197)	per Schedule D Plant In-Service Rollforward
(i)	Transfers	-	per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2019	(22,588,001)	per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>97,709,615</u>	per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	11.49	per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	0.44	combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	75,185,217	per Schedule E Reserve Rollforward
(o) = (d)	Fully Reserved Assets - Beginning 2019	(21,677,881)	per Schedule B in Docket No. E,G002/D-19-490
(p) = (n) + (o)	Adjusted Beginning Reserve	53,507,335	per Schedule B in Docket No. E,G002/D-19-490
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2019	21,677,881	
(r)	Provision	4,715,010	per Schedule E Reserve Rollforward
(s)	Gross Salvage	19,107	per Schedule E Reserve Rollforward
(t)	Cost of Removal	(1,001,131)	per Schedule E Reserve Rollforward
(u) = (h)	Retirements	(3,925,197)	per Schedule E Reserve Rollforward
(v)	Transfers/Other	-	per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2019	(22,588,001)	per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>52,405,005</u>	per Schedule C
(y) = (k) - (e)	Net Plant Change	4,594,122	
(z) = (x) - (p)	Net Reserve Change	(1,102,330)	
if (y) > (z), then TRUE, otherwise FALSE	Net Plant Change > Net Reserve Change	TRUE	this will increase the unaccrued balance
(aa) = (e) - [(e) * (a)] - (p)	Beginning Unaccrued Balance	44,263,932	
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	50,190,090	
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>5,926,158</u>	increasing due to net plant change > net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	4,005,232	
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	4,368,372	
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	4.30%	
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	4.47%	
(ah) = (ag) - (af)	Increase/(Decrease)	<u>0.17%</u>	increasing due to unaccrued balance increasing and plant balance increasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	4,202,841	
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	4,368,372	
(ak) = (aj) - (ai)	Increase/(Decrease)	<u>165,531</u>	increasing due to depreciation rate increasing

Table 8 - Driver of Gas Utility Depreciation Expense Decrease

	Business Segment	Gas General	
	FERC Account	396	
	Account Description	Power Operated Equipment	
Amounts are in whole dollars unless otherwise specified			
			Commentary
(a)	Approved Net Salvage (Rate)	15%	per Order in Docket No. E,G002/D-17-581
(b)	Approved Average Remaining Life (Yrs)	8.30	per Order in Docket No. E,G002/D-19-490
(c)	Beginning Plant	4,173,577	per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2019	(45,835)	per Schedule B in Docket No. E,G002/D-19-490
(e) = (c) + (d)	Adjusted Beginning Plant	4,127,742	per Schedule B in Docket No. E,G002/D-19-490
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2019	45,835	
(g)	Additions	125,203	per Schedule D Plant In-Service Rollforward
(h)	Retirements	-	per Schedule D Plant In-Service Rollforward
(i)	Transfers	-	per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2019	(45,835)	per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>4,252,946</u>	per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	7.43	per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	(0.88)	combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	1,691,323	per Schedule E Reserve Rollforward
(o) = (d)	Fully Reserved Assets - Beginning 2019	(45,835)	per Schedule B in Docket No. E,G002/D-19-490
(p) = (n) + (o)	Adjusted Beginning Reserve	1,645,487	per Schedule B in Docket No. E,G002/D-19-490
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2019	45,835	
(r)	Provision	230,950	per Schedule E Reserve Rollforward
(s)	Gross Salvage	152,233	per Schedule E Reserve Rollforward
(t)	Cost of Removal	-	per Schedule E Reserve Rollforward
(u) = (h)	Retirements	-	per Schedule E Reserve Rollforward
(v)	Transfers/Other	-	per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2019	(45,835)	per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>2,028,670</u>	per Schedule C
(y) = (k) - (e)	Net Plant Change	125,203	
(z) = (x) - (p)	Net Reserve Change	383,182	
if (y) > (z), then TRUE, otherwise FALSE	Net Plant Change > Net Reserve Change	FALSE	this will decrease the unaccrued balance
(aa) = (e) - [(e) * (a)] - (p)	Beginning Unaccrued Balance	1,863,093	
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	1,586,334	
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>(276,759)</u>	decreasing due to net plant change < net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	224,431	
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	213,647	
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	5.44%	
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	5.02%	
(ah) = (ag) - (af)	Increase/(Decrease)	<u>-0.41%</u>	decreasing due to unaccrued balance decreasing and plant balance increasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	231,238	
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	213,647	
(ak) = (aj) - (ai)	Increase/(Decrease)	<u>(17,591)</u>	decreasing due to depreciation rate decreasing

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Table 9 - Relationship of Factors Affecting Depreciation Expense

Business Segment	FERC Account	Account Description	Table	Additions (vintage)	Retirements (vintage)	Plant Balance	Depreciation Reserve	Net Change in Plant less Net Change in Reserve	Unaccrued Balance	Average Remaining Life	Annual Depreciation Rate	Annual Depreciation Expense
Common General	391	Network Equipment	3	Yes (newer)	Yes (older)	Increase	Decrease	Increase	Increase	Increase	Increase	Increase
Common Intangible	303	Computer Software 5 Year	4	Yes (newer)	Yes (older)	Decrease	Decrease	Increase	Increase	Increase	Decrease	Decrease
Electric General	391	Network Equipment	5	Yes (newer)	No (newer)	Increase	Increase	Increase	Increase	Increase	Increase	Increase
Electric Intangible	303	Computer Software 5 Year	6	Yes (newer)	Yes (older)	Decrease	Increase	Decrease	Decrease	Decrease	Decrease	Decrease
Gas Distribution	381	Meters	7	Yes (newer)	Yes (older)	Increase	Decrease	Increase	Increase	Increase	Increase	Increase
Gas General	396	Power Operated Equipment	8	Yes (newer)	No (newer)	Increase	Increase	Decrease	Decrease	Decrease	Decrease	Decrease

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Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule I - Account 390 Analysis

In-service Year	As of 12/31/2019		Current				Proposed				Change	
	Plant Balance	Allocated Reserve Balance	Depreciation Rate	Depreciation Expense (annual)	Net Salvage	Remaining Lives	Depreciation Rate	Depreciation Expense (annual)	Net Salvage	Remaining Lives	Depreciation Expense (annual)	
	(1)	(2)	(3)	(4) = (1) * (3)	(5)	(6)	(7)	(8)	(9)	(10)	(11) = (8) - (4)	
Electric												
Maple Grove	1989	21,843,481	9,146,708	2.26%	494,463	-20%	38	Note 1	426,637	-20%	40	(67,826)
Chestnut	1919	21,101,464	8,921,813	2.26%	477,666	-20%	38	Note 1	327,999	-20%	50	(149,667)
Other		30,025,566	6,428,261	2.26%	679,678	-20%	38	2.28%	684,545	-20%	38	4,867
Total:		72,970,511	24,496,782		1,651,808				1,439,181			(212,627)
Gas												
		2,204,831	221,928	2.27%	49,980	-14%	46	2.09%	46,185	-14%	46	(3,794)
Total:		2,204,831	221,928		49,980				46,185			(3,794)
Common												
414 Nicollet	1965	77,914,214	12,520,701	2.53%	1,970,739	-25%	43	Note 1	1,886,046	-25%	45	(84,693)
Rice Street	1926	21,317,900	3,195,106	2.53%	539,209	-25%	43	Note 1	781,742	-25%	30	242,534
Maple Grove	1989	13,009,779	1,614,430	2.53%	329,066	-25%	43	Note 1	366,195	-25%	40	37,129
Hugo	2012	10,788,665	1,242,211	2.53%	272,885	-25%	43	Note 1	244,872	-25%	50	(28,013)
Other		64,869,650	9,412,412	2.53%	1,640,794	-25%	43	2.55%	1,653,644	-25%	43	12,850
Total:		187,900,208	27,984,860		4,752,692				4,932,499			179,807
Grand Total:		263,075,551	52,703,570		6,454,480				6,417,865			(36,615)

Note 1: Column (7) For the six separately depreciated locations, these will be depreciated on the end of life methodology as discussed in Note 2 below and therefore there is not a depreciation rate. For the Gas and "Other" locations, the depreciation rate in Column (7) and the Remaining Lives in Column (10) both come from Schedule C.

Note 2: Column (8) Depreciation Expense is calculated for the six separately depreciated locations based on an end-of-life methodology which is (Plant Balance times (1 minus Net Salvage)) less Allocated Reserve Balance, then divided by the proposed remaining life in Column (10). For the Gas and "Other" locations, the depreciation expense in Column (8) is calculated as Plant Balance times proposed Depreciation Rate in Column (7).

CERTIFICATE OF SERVICE

I, Paget Pengelly, hereby certify that I have this day served copies of the foregoing document on the attached lists 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-20-____
E,G002/D-19-490
Xcel Energy Miscellaneous Electric and Gas

Dated this 31st day of July 2020

/s/

Paget Pengelly
Regulatory Administrator

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