



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

August 5, 2021

—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 2021 Annual update of Remaining Lives and Depreciation Rates for Transmission, Distribution, and General Accounts submitted to the Minnesota Public Utilities Commission on July 29, 2021 – Docket No. E,G002/D-21-584.

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 29, 2021

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-21-_____

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, December 13, 2019 Order in Docket No. E,G002/D-19-490, and March 24, 2021 Order in Docket No. E,G002/D-20-635.

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 courtney.young@xcelenergy.com or (612) 330-5897 if you have any questions regarding this filing.

Sincerely,

/s/

COURTNEY B. YOUNG
PRINCIPAL FINANCIAL CONSULTANT, 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 2021 ANNUAL
REVIEW OF TRANSMISSION,
DISTRIBUTION, AND GENERAL
DEPRECIATION CERTIFICATION

DOCKET NO. E,G002/D-21-_____

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 (TD&G) 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, December 13, 2019 Order in Docket No. E,G002/D-19-490, and March 24, 2021 Order in Docket No. E,G002/D-20-635. 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 fourth 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 2020 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 proposal of new subaccounts related to gas software and electric smart grid assets along with depreciable lives, net salvage percentages, and depreciation 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;
- We include Schedule I which details the breakout of assets within FERC Account 390 – Structures and Improvements as well as a proposal of future major locations; and
- A proposal of combining future Production and TD&G filings.

The impact to annual depreciation expense is a net increase of \$1.2 million. After allocating the Common Utility plant, the impact to Electric Utility expense is an increase of \$0.7 million, and the impact to Gas Utility expense is an increase of \$0.6 million. This variance represents a 0.32 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, 2022.

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 29, 2021. The Company requests the changes be effective January 1, 2022.

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

Courtney B. Young
Principal Financial Consultant
Xcel Energy
414 Nicollet Mall, 401 – 3rd Floor
Minneapolis, MN 55401
(612) 330-5897

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 fourth 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 2020. 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 undepreciated 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, 2020 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 2020. The updated reserve balance incorporates recorded depreciation provision, retirements, transfers, adjustments, gross salvage, and cost of removal in 2020.

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, 2020 plant balance (excluding fully reserved vintages) by (1 – net salvage rate) less the December 31, 2020 depreciation reserve balance. This represents the undepreciated plant balance. The undepreciated 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 undepreciated 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, 2020 plant balances is an increase of \$1.2 million. The Electric Utility increase is \$0.7 million and the Gas Utility expense increase is \$0.6 million. The total change represents a 0.32 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	\$ 626,081	\$ 60,079	\$ 686,160
Gas Utility	536,182	14,819	551,001
Common Utility	74,898	(74,898)	-
Total Estimated Impact	\$ 1,237,161	\$ -	\$ 1,237,161

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 undepreciated 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 0.32 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 undepreciated balance. An increase to the undepreciated 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 undepreciated 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 undepreciated 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 two new categories of assets which we are proposing initial average service lives, net salvage percentages, and depreciation rates. These categories are described below.

1. *Gas Utility Three-Year Software (FERC Account 303 – Software)*

The Company has an approved three-year life category for FERC 303 – Computer Software in the Common and Electric Utility segments but not yet for the Gas Utility. The Company is requesting approval for a three-year life category for FERC 303 in the Gas Utility due to new software where the three-year life is the most appropriate classification.

The new gas software which would initially be placed in this subaccount is the Urbint Lens for Emergency Response. This application is used to forecast Gas Emergency Response ticket volumes for use in staffing decisions. The vendor's standard contract term is three years. Thus, the Company proposes that this software be amortized over a three-year period to match expense with the useful life of the asset. The new category would also be used for any future software which best fits a three-year amortization period.

Therefore, the Company is requesting a new three-year FERC 303 Gas Utility subaccount with an initial 33.33 percent depreciation rate, a three year average service life, and zero percent net salvage.

2. *Electric Utility Segment FERC Account 397 Communication Equipment – Smart Grid*

In our prior year filing (Docket No. E,G002/D-20-635), the Commission approved a new subaccount under FERC Account 397 Communication Equipment for Smart Grid assets to support the Advanced Grid Intelligence and Security (AGIS) initiative in the Common Utility segment with a 20 year average service life, zero percent net salvage, and an initial five percent depreciation rate.

The Company is requesting the same subaccount for the Electric Utility segment as there will be certain smart grid assets that support only the electric business. We request the same parameters as the Common Utility counterpart – a 20 year average service life and a zero percent net salvage and a 5.11 percent depreciation rate as calculated in Schedule C.

3. *Gas Meter Module Replacement*

NSP-Minnesota and NSP-Wisconsin currently have a read services agreement with CellNet to read our gas meters. This agreement will expire on December 31, 2025. In preparation for the end of this contract coupled with future technology requirements, the Company will begin replacing the communication module (FERC Account 397 Comm. & Telecomm. Equipment - AES) portion of the gas meter beginning in mid-2022 and continuing until December 2025. The new module will provide flexibility for future transition to Advanced Metering Infrastructure (AMI) without meter/module replacement.

The Company is not requesting any current action by the Commission. This project, along with all others, will be presented in the Company's next gas rate case. When we

perform our five-year TD&G depreciation study next year, large projects or initiatives such as this will be considered when developing depreciation rates and parameters.

4. *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 various large additions planned (such as for Electric Vehicles and AGIS infrastructure) 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 STRUCTURES & IMPROVEMENTS

A. Update on Location Breakout

Order Point 7 of the March 24, 2021 Order stated, “Approved Xcel’s proposed depreciation reserve allocation, remaining lives, and net salvage rates for FERC Account 390 - Structures & Improvements, as outlined in Petition Schedule I, with the understanding that the depreciation reserve allocation amounts may be somewhat different once 2020 plant activity for these assets is taken into account.”

The six separately depreciated locations’ assets were transferred to separate depreciable groups in March 2021. Please refer to Schedule I for the analysis performed to ensure transferred reserves for each location were reasonable. Schedule I to our prior year filing showed an estimated reserve allocation at December 31, 2019. The Company used the same methodology to approximate what the new plant and reserve balances would be at February 28, 2021 – the month prior to when the transfers were performed. When the transfers are performed within the Company’s subledger system, the system determines the appropriate reserve allocation based on a more complex calculation than the Company’s high level estimate. When comparing the high-level estimate to the actual reserves transferred, the results were materially similar. The Company will monitor the lives of the buildings and propose any necessary adjustments in these annual

dockets. We note the individual locations were not broken out on Schedules A-C this year since the study is performed using year end 2020 balances and the locations were not ordered to be broken out until March 2021. Therefore, the location breakouts will be shown in next year's filing.

B. Future Significant Locations

Based on the analysis in our Reply Comments to Docket No. E,G002/D-19-490 filed October 10, 2019, the Company determined \$10 million to be a reasonable threshold to separate out an asset location for individual depreciation.

In last year's filing, we discussed that, "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." This new location will be called the Marshall Operations Center and is anticipated to go into service in the second half of 2022. As the project has progressed, it was determined that the facility will be Common Utility rather than Electric as it will serve gas functions as well. The Company plans to operate the site indefinitely. We are proposing to use a life of 50 years from the in-service date which is in alignment with the approved life of the Hugo Training Center and the future remodel of the Chestnut Service Center. We are also proposing a net salvage of negative 25 percent as approved in Docket No. E,G002/D-17-581 for the Common segment's FERC Account 390.

For the separately depreciated locations, we depreciate these assets based on the end-of-life methodology, similar to how we treat the lives of our production plants. Depreciation expense is 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.

VII. FUTURE REPORTING

At the Commission's March 18, 2021 Agenda Meeting, the Commission asked why the Company's two annual review of remaining lives filings: 1) Production and 2)

TD&G are filed separately. As explained at the Agenda Meeting, the Production filing has always been an annual filing as it has always used an average remaining life which requires an annual filing per Minn. R. 7825.0600. The TD&G assets previously used an average service life, which required a Petition for Depreciation Certification every five years per Minn. R. 7825.0700. In our 2017 TD&G Petition, the Company requested to change from the average service life methodology to the annual remaining life methodology, requiring an annual filing. The Commission approved this request in their May 4, 2018 Order, requiring the first annual remaining lives filing for TD&G be submitted July 31, 2018, with the next five-year depreciation study due July 31, 2022.

The Company's next Production annual remaining lives filing's due date is yet to be determined as the 2020 Petition is still pending¹ due to an adjusted timeline to better align with the Commission's Inquiry into the Financial Effect of COVID-19 on Natural Gas and Electric Utilities.² The previous timeline had been to file the Production annual remaining lives filing annually in February. We believe it would be in the best interest of all parties to move towards combining these filings into one submission to lessen the administrative burden of processing two separate filings each year. We propose to keep the filings separate for 2021 (forward-looking with an effective date of January 1, 2022), but combine reporting starting in July 2022 (forward-looking with an effective date of January 1, 2023).

¹ See Docket No. E,G002/D-19-723

² See Docket No. E,G999/CI-20-425

VIII. 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. Schedule G has been included in compliance with Order Point 7 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 2020 Plant In Service Rollforward
- E 2020 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, 2022, a FERC Account 390 (Structures and Improvements) new individual location for the Marshall Operations Center, and two new subaccounts (a three-year FERC Account 303 – Software category in the Gas Utility and FERC Account 397 Communication Equipment – Smart Grid in the Electric Utility) with the lives, rates, and parameters as proposed herein.

Dated: July 29, 2021

Northern States Power Company

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

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

IN THE MATTER OF THE PETITION OF
NORTHERN STATES POWER COMPANY
FOR APPROVAL OF ITS 2021 ANNUAL
REVIEW OF TRANSMISSION,
DISTRIBUTION, AND GENERAL
DEPRECIATION CERTIFICATION

DOCKET NO. E,G002/D-21-_____

PETITION

SUMMARY OF FILING

Please take notice that on July 29, 2021, Northern States Power Company, doing business as Xcel Energy submitted its fourth 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, December 13, 2019 Order in Docket No. E,G002/D-19-490, and March 24, 2021 Order in Docket No. E,G002/D-20-635.

In this filing the Company requested approval of updated depreciation rates effective January 1, 2022, a FERC Account 390 (Structures and Improvements) new individual location for the Marshall Operations Center, two new subaccounts (a three-year FERC Account 303 – Software category in the Gas Utility and FERC Account 397 Communication Equipment – Smart Grid in the Electric Utility) 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 \$1.2 million or 0.32 percent. The changes are proposed to be effective January 1, 2022.

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%	
303	Computer Software 5 Year	19.35%	
303	Computer Software 10 Year	10.35%	
Transmission - Total Company			
352	Structures and Improvements	1.52%	
353	Station Equipment	2.08%	
354	Towers and Fixtures	1.83%	
355	Poles and Fixtures	2.43%	
356	Overhead Conductors and Devices	2.05%	
357	Underground Conduit	1.38%	
358	Underground Conductor and Devices	2.10%	
Distribution - MN Only			
361	Structures and Improvements	2.09%	
362	Station Equipment	2.34%	
364	Poles, Towers, and Fixtures	4.63%	
365	Overhead Conductors and Devices	3.22%	
366	Underground Conduit	2.15%	
367	Underground Conductor and Devices	2.22%	
368	Line Transformers	3.24%	
368	Line Capacitors	3.99%	
369	Overhead Services	4.28%	
369	Underground Services	2.38%	
369	Electric Vehicle Supply Infrastructure	10.00%	
370	Meters	5.82%	
370	Meters - AGIS	5.02%	
371	Electric Vehicle Chargers	10.00%	
373	Street Lighting and Signal Systems	5.76%	
General - Total Company			
390	Structures and Improvements	2.30%	
390	Structures and Improvements - Leasehold Improvements	6.95%	(2)
391	Office Furniture and Equipment	4.91%	
391	Network Equipment	17.37%	
392	Automobiles	9.76%	
392	Light Trucks	9.93%	
392	Trailers	6.30%	
392	Heavy Trucks	7.16%	
393	Stores Equipment	4.50%	
394	Tools, Shop, and Garage Equipment	6.57%	
395	Laboratory Equipment	10.69%	
396	Power Operated Equipment	5.46%	
397	General Communication Equipment	10.57%	
397	Communication Equipment - Two Way	10.38%	
397	Comm. & Telecomm. Equipment - AES	4.78%	
397	Comm. & Telecomm. Equipment - EMS	6.27%	
397	Communication Equipment - Smart Grid	5.11%	(3)
398	Miscellaneous Equipment	6.85%	

Docket No. E,G002/D-21-___

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 3 Year	33.33%	(3)
	303 Computer Software 5 Year	20.53%	
	303 Computer Software 10 Year	10.00%	
Transmission - MN Only			
	366 Structures and Improvements	0.86%	
	367 Mains	1.51%	
	369 Measure and Regulating Station	2.65%	
Distribution - MN Only			
	375 Structures and Improvements	2.06%	
	376 Mains - Metallic	1.96%	
	376 Mains - Plastic	2.13%	
	378 Measure & Regulating- General	2.95%	
	379 Measure & Regulating- City Gate	2.60%	
	380 Services - Metallic	2.10%	
	380 Services - Plastic	2.94%	
	381 Meters	4.49%	
	381 Telemetry (Fully Amortized)	0.00%	
	383 House Regulators (Old)	0.00%	
General - Total Company			
	390 Structures and Improvements	2.08%	
	391 Office Furniture and Equipment	3.82%	
	391 Network Equipment	20.12%	
	392 Automobiles	8.82%	
	392 Light Trucks	9.01%	
	392 Trailers	6.20%	
	392 Heavy Trucks	6.92%	
	393 Stores Equipment	3.75%	
	394 Tools, Shop, and Garage Equipment	6.02%	
	395 Laboratory Equipment	10.00%	
	396 Power Operated Equipment	5.52%	
	397 Communication Equipment	15.56%	
	397 Communication Equipment - Two Way	10.19%	
	397 Comm. & Telecomm. Equipment - AES	4.76%	
	397 Comm. & Telecomm. Equipment - EMS	6.87%	
	398 Miscellaneous Equipment	1.97%	

Docket No. E,G002/D-21-____
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	36.49%	
303	Computer Software 5 Year	20.35%	
303	Computer Software 7 Year	15.20%	
303	Computer Software 10 Year	9.92%	
303	Computer Software 15 year	6.74%	
General - Total Company			
390	Structures and Improvements	2.54%	
390	Structures and Improvements - Leasehold Improvements	6.86%	(2)
391	Office Furniture and Equipment	4.85%	
391	Network Equipment	21.55%	
392	Automobiles	9.35%	
392	Light Trucks	8.39%	
392	Trailers	11.97%	
392	Heavy Trucks	7.58%	
393	Stores Equipment	4.92%	
394	Tools, Shop, and Garage Equipment	6.65%	
395	Laboratory Equipment	10.00%	
396	Power Operated Equipment	6.85%	
397	Comm. & Telecomm. Equipment	9.02%	
397	Communication Equipment - Two Way	4.83%	
397	Communication Equipment - Smart Grid	5.04%	
398	Miscellaneous Equipment	17.00%	

(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) Depreciated over lease term.

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

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 1/1/2021	Fully Accrued	Adjusted Plant 1/1/2021	Present			Proposed			Proposed Less Present Accrual
					Annual Rate	Note	Annual Accrual	Annual Rate	Note	Annual Accrual	
Intangible Plant - Total Company											
302	Franchise and Consents	\$ 254,505,313	\$ -	\$ 254,505,313	5.00%	(1)	\$ 12,725,266	5.00%	(1)	\$ 12,725,266	\$ -
303	Computer Software 3 Year	201,839	201,839	-	33.33%		-	33.33%		-	-
303	Computer Software 5 Year	146,119,104	90,142,741	55,976,363	19.77%		11,068,935	19.35%		10,831,986	(236,949)
303	Computer Software 10 Year	57,816	-	57,816	10.00%		5,782	10.35%		5,985	204
	Total Intangible Plant	400,884,072	90,344,580	310,539,492			23,799,982			23,563,237	(236,745)
Transmission - Total Company											
352	Structures and Improvements	141,011,014	-	141,011,014	1.51%		2,134,081	1.52%		2,148,012	13,931
353	Station Equipment	1,362,183,857	-	1,362,183,857	2.08%		28,274,328	2.08%		28,273,280	(1,048)
354	Towers and Fixtures	117,886,516	-	117,886,516	1.84%		2,165,424	1.83%		2,159,069	(6,355)
355	Poles and Fixtures	1,453,162,806	-	1,453,162,806	2.44%		35,403,502	2.43%		35,331,932	(71,570)
356	Overhead Conductors and Devices	609,857,360	-	609,857,360	2.03%		12,407,385	2.05%		12,500,474	93,089
357	Underground Conduit	29,130,918	-	29,130,918	1.38%		401,007	1.38%		400,766	(240)
358	Underground Conductor and Devices	37,343,417	-	37,343,417	2.09%		782,265	2.10%		785,316	3,052
	Total Transmission	3,750,575,887	-	3,750,575,887			81,567,991			81,598,850	30,858
Distribution - MN only											
361	Structures and Improvements	51,384,273	-	51,384,273	2.09%		1,074,511	2.09%		1,074,270	(241)
362	Station Equipment	621,532,073	-	621,532,073	2.32%		14,447,838	2.34%		14,519,506	71,668
364	Poles, Towers, and Fixtures	454,470,606	-	454,470,606	4.65%		21,128,481	4.63%		21,061,065	(67,416)
365	Overhead Conductors and Devices	475,416,059	-	475,416,059	3.19%		15,164,217	3.22%		15,307,301	143,085
366	Underground Conduit	318,424,196	-	318,424,196	2.15%		6,847,103	2.15%		6,838,056	(9,047)
367	Underground Conductor and Devices	1,130,337,947	-	1,130,337,947	2.23%		25,209,870	2.22%		25,113,739	(96,131)
368	Line Transformers	410,117,228	-	410,117,228	3.23%		13,247,572	3.24%		13,269,801	22,230
368	Line Capacitors	24,874,570	6,472,490	18,402,080	3.98%		731,729	3.99%		734,122	2,394
369	Overhead Services	77,221,907	-	77,221,907	4.33%		3,346,253	4.28%		3,307,461	(38,792)
369	Underground Services	237,430,365	-	237,430,365	2.39%		5,674,950	2.38%		5,660,521	(14,429)
369	Electric Vehicle Supply Infrastructure	-	-	-	10.00%		-	10.00%		-	-
370	Meters	88,509,637	17,487,959	71,021,678	5.84%		4,148,942	5.82%		4,130,061	(18,881)
370	Meters - AGIS	4,517,049	-	4,517,049	5.00%		225,852	5.02%		226,887	1,035
371	Electric Vehicle Chargers	128,517	-	128,517	10.00%		12,852	10.00%		12,852	-
373	Street Lighting and Signal Systems	73,061,129	-	73,061,129	5.87%		4,291,937	5.76%		4,207,714	(84,223)
	Total Distribution - MN only	\$ 3,967,425,557	\$ 23,960,450	\$ 3,943,465,107			\$ 115,552,106			\$ 115,463,357	\$ (88,750)
General - Total Company											
390	Structures and Improvements	74,832,814	-	74,832,814	2.28%		1,706,094	2.30%		1,720,444	14,350
	Structures and Improvements - Leasehold										
390	Improvements	1,075,433	-	1,075,433	8.18%	(2)	87,919	6.95%	(2)	74,713	(13,205)
391	Office Furniture and Equipment	33,759,696	835,340	32,924,357	4.83%		1,589,875	4.91%		1,616,842	26,967
391	Network Equipment	56,830,275	12,942,606	43,887,669	16.56%		7,266,118	17.37%		7,622,275	356,158
392	Automobiles	7,220,133	0	7,220,133	9.76%		704,396	9.76%		704,401	5
392	Light Trucks	37,692,596	13,845,531	23,847,065	9.38%		2,235,989	9.93%		2,367,601	131,612
392	Trailers	24,510,932	1,360,389	23,150,543	6.17%		1,429,509	6.30%		1,457,832	28,324
392	Heavy Trucks	128,334,854	18,818,311	109,516,543	6.88%		7,535,555	7.16%		7,845,143	309,588
393	Stores Equipment	1,624,278	92,362	1,531,915	4.50%		68,961	4.50%		69,012	50
394	Tools, Shop, and Garage Equipment	106,479,920	2,207,608	104,272,313	6.50%		6,777,016	6.57%		6,852,562	75,546
395	Laboratory Equipment	2,962,117	445,689	2,516,429	10.36%		260,739	10.69%		268,984	8,245
396	Power Operated Equipment	53,291,598	1,187,261	52,104,337	5.40%		2,814,507	5.46%		2,847,481	32,974
397	General Communication Equipment	9,836,243	2,752,364	7,083,879	10.09%		714,920	10.57%		748,990	34,070
397	Communication Equipment - Two Way	63,132,426	-	63,132,426	10.24%		6,466,588	10.38%		6,550,887	84,299
397	Comm. & Telecomm. Equipment - AES	9,140,498	663,654	8,476,843	6.24%		528,732	4.78%		405,389	(123,343)
397	Comm. & Telecomm. Equipment - EMS	41,314,054	-	41,314,054	6.26%		2,585,418	6.27%		2,590,668	5,250
397	Communication Equipment - Smart Grid	1,055,124	-	1,055,124	10.09%	(3)	106,485	5.11%	(3)	53,896	(52,589)
398	Miscellaneous Equipment	4,369,617	2,171,253	2,198,364	6.74%		148,220	6.85%		150,635	2,415
	Total General	657,462,608	57,322,368	600,140,240			43,027,039			43,947,756	920,717
	Total Electric Utility	\$ 8,776,348,124	\$ 171,627,398	\$ 8,604,720,726			\$ 263,947,119			\$ 264,573,200	\$ 626,081

Docket No. E,G002/D-21-____
Petition
Schedule B - Page 2 of 3

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 1/1/2021	Fully Accrued	Adjusted Plant 1/1/2021	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 3 Year	25,000	-	25,000	20.80%	(3)	5,200	33.33%	(3)	8,333	3,133
303	Computer Software 5 Year	8,492,502	2,533,924	5,958,578	20.80%		1,239,317	20.53%		1,223,200	(16,117)
303	Computer Software 10 Year	-	-	-	10.00%		-	10.00%		-	-
	Total Intangible Plant	8,574,069	2,533,924	6,040,144			1,247,345			1,234,361	(12,984)
Transmission - MN Only											
366	Structures and Improvements	932,907	-	932,907	1.08%		10,078	0.86%		8,004	(2,074)
367	Mains	96,113,877	-	96,113,877	1.44%		1,381,602	1.51%		1,450,403	68,801
369	Measure and Regulating Station	16,319,423	-	16,319,423	2.78%		453,326	2.65%		431,954	(21,372)
	Total Transmission - MN only	113,366,206	-	113,366,206			1,845,006			1,890,361	45,355
Distribution - MN Only											
375	Structures and Improvements	877,548	-	877,548	2.07%		18,122	2.06%		18,119	(2)
376	Mains - Metallic	242,890,602	-	242,890,602	1.91%		4,645,011	1.96%		4,753,607	108,596
376	Mains - Plastic	513,893,788	-	513,893,788	2.11%		10,864,036	2.13%		10,944,029	79,993
378	Measure & Regulating- General	11,852,464	-	11,852,464	2.97%		352,313	2.95%		349,407	(2,906)
379	Measure & Regulating- City Gate	1,654,578	-	1,654,578	2.64%		43,663	2.60%		43,049	(615)
380	Services - Metallic	12,951,467	-	12,951,467	2.09%		270,065	2.10%		271,786	1,721
380	Services - Plastic	332,583,325	-	332,583,325	2.92%		9,707,697	2.94%		9,770,733	63,036
381	Meters	128,313,861	25,044,180	103,269,680	4.47%		4,616,950	4.49%		4,632,382	15,432
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	1,255,124,670	25,044,180	1,230,080,490			30,517,857			30,783,112	265,255
General - Total Company											
390	Structures and Improvements	2,204,831	-	2,204,831	2.09%		46,185	2.08%		45,907	(278)
391	Office Furniture and Equipment	917,799	28,151	889,648	3.81%		33,880	3.82%		33,940	60
391	Network Equipment	164,677	38,023	126,654	19.48%		24,668	20.12%		25,485	817
392	Automobiles	567,455	-	567,455	8.78%		49,826	8.82%		50,038	212
392	Light Trucks	11,814,404	2,948,912	8,865,492	8.26%		732,428	9.01%		798,537	66,110
392	Trailers	2,284,724	383,666	1,901,059	5.78%		109,961	6.20%		117,780	7,819
392	Heavy Trucks	16,038,241	3,206,216	12,832,025	6.18%		793,357	6.92%		887,543	94,186
393	Stores Equipment	10,091	-	10,091	3.75%		379	3.75%		379	(0)
394	Tools, Shop, and Garage Equipment	9,414,794	431,682	8,983,112	5.88%		527,858	6.02%		540,957	13,099
395	Laboratory Equipment	-	-	-	10.00%		-	10.00%		-	-
396	Power Operated Equipment	4,879,336	331,116	4,548,219	5.02%		228,480	5.52%		251,054	22,574
397	Communication Equipment	1,265,429	551,276	714,153	11.10%		79,281	15.56%		111,136	31,855
397	Communication Equipment - Two Way	982,506	-	982,506	10.04%		98,621	10.19%		100,073	1,452
397	Comm. & Telecomm. Equipment - AES	15,492,768	-	15,492,768	4.76%		736,987	4.76%		736,858	(129)
397	Comm. & Telecomm. Equipment - EMS	6,285,326	-	6,285,326	6.86%		431,238	6.87%		432,041	802
398	Miscellaneous Equipment	50,705	32,998	17,707	2.10%		372	1.97%		349	(24)
	Total General	72,373,087	7,952,040	64,421,047			3,893,522			4,132,079	238,557
	Total Gas Utility	\$ 1,449,438,032	\$ 35,530,145	\$ 1,413,907,887			\$ 37,503,730			\$ 38,039,912	\$ 536,183

Docket No. E,G002/D-21-____
Petition
Schedule B - Page 3 of 3

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 1/1/2021	Fully Accrued	Adjusted Plant 1/1/2021	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	24,416,538	7,673,530	16,743,008	37.34%		6,252,212	36.49%		6,108,713	(143,499)
303	Computer Software 5 Year	252,212,714	98,081,831	154,130,883	20.20%		31,136,588	20.35%		31,363,896	227,308
303	Computer Software 7 Year	17,351,008	893,228	16,457,780	14.29%		2,351,111	15.20%		2,501,108	149,996
303	Computer Software 10 Year	54,843,616	43,551,532	11,292,084	9.97%		1,125,638	9.92%		1,119,952	(5,686)
303	Computer Software 15 year	164,668,980	-	164,668,980	6.74%		11,094,007	6.74%		11,093,568	(439)
	Total Intangible Plant	513,593,465	150,200,121	363,393,343			51,959,556			52,187,237	227,681
General - Total Company											
390	Structures and Improvements	196,780,452	-	196,780,452	2.55%		5,016,286	2.54%		5,005,051	(11,235)
	Structures and Improvements - Leasehold										
390	Improvements	18,094,329	-	18,094,329	6.87%	(2)	1,243,336	6.86%	(2)	1,240,586	(2,750)
391	Office Furniture and Equipment	28,554,882	4,741,586	23,813,297	4.85%		1,154,103	4.85%		1,154,211	109
391	Network Equipment	153,694,468	12,846,921	140,847,547	21.68%		30,536,019	21.55%		30,347,115	(188,903)
392	Automobiles	1,482,184	130,240	1,351,944	9.35%		126,366	9.35%		126,423	57
392	Light Trucks	4,246,562	1,452,680	2,793,881	8.42%		235,310	8.39%		234,274	(1,036)
392	Trailers	1,112,860	694,800	418,060	9.45%		39,511	11.97%		50,055	10,544
392	Heavy Trucks	6,836,035	2,393,381	4,442,654	7.32%		325,226	7.58%		336,553	11,327
393	Stores Equipment	246,162	-	246,162	4.92%		12,113	4.92%		12,103	(10)
394	Tools, Shop, and Garage Equipment	6,437,923	459,553	5,978,370	6.56%		392,283	6.65%		397,356	5,072
395	Laboratory Equipment	-	-	-	10.00%		-	10.00%		-	-
396	Power Operated Equipment	1,309,686	-	1,309,686	6.71%		87,896	6.85%		89,689	1,793
397	Comm. & Telecomm. Equipment	368,571	-	368,571	3.67%		13,508	9.02%		33,237	19,729
397	Communication Equipment - Two Way	76,870	-	76,870	5.70%		4,383	4.83%		3,710	(674)
397	Communication Equipment - Smart Grid	1,469,264	-	1,469,264	5.00%		73,463	5.04%		74,110	647
398	Miscellaneous Equipment	235,608	20,819	214,789	15.81%		33,960	17.00%		36,507	2,547
	Total General Plant	420,945,857	22,739,980	398,205,877			39,293,764			39,140,980	(152,783)
	Total Common Utility	934,539,322	172,940,101	761,599,220			91,253,320			91,328,217	74,898
	Total All Utilities	\$ 11,160,325,478	\$ 380,097,644	\$ 10,780,227,834			\$ 392,704,168			\$ 393,941,329	\$ 1,237,161

(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) Depreciated over lease term.

(3) The Company requests authorization to use the depreciation rate proposed based on the proposed parameters for each account. The present approved rate for Electric 397 Smart Grid uses the parameters from the Electric 397 General Communication Equipment account and the present approved rate of Gas 3-year Software uses the Gas 5-year Software approved rate.

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 1/1/2021	Depreciation Reserve 1/1/2021	Est. Future Net Salvage		Unaccrued Balance	Proposed Average Remaining Life (Yrs)	Annual Accrual	Depreciation/Amortization Rate	Reserve Ratio	Approved Average Remaining Life (Yrs)	Change (Yrs)
				%	Amount							
Intangible Plant - Total Company												
302	Franchise and Consents	\$ 56,567	\$ 26,666	0%	\$ -	\$ 29,900	Note (2)	\$ 2,828	5.00%	47.14%	-	Note (2)
303	Computer Software 3 Year	25,000	2,984	0%	-	22,016	1.50	14,677	33.33%	11.94%	Note (4)	Note (4) (5)
303	Computer Software 5 Year	5,958,578	3,320,379	0%	-	2,638,199	2.16	1,223,200	20.53%	55.72%	3.08	-0.93
303	Computer Software 10 Year	-	-	0%	-	-	0.00	-	10.00%	0.00%	-	0.00
	Total Intangible Plant	6,040,144	3,350,029		-	2,690,115		1,240,706				
Transmission - MN Only												
366	Structures and Improvements	932,907	681,963	-5%	(46,645)	297,589	37.18	8,004	0.86%	73.10%	39.01	-1.83
367	Mains	96,113,877	18,722,319	-15%	(14,417,082)	91,808,639	63.30	1,450,403	1.51%	19.48%	63.41	-0.11
369	Measure and Regulating Station	16,319,423	8,060,002	-30%	(4,895,827)	13,155,247	30.46	431,954	2.65%	49.39%	31.46	-1.01
	Total Transmission - MN only	113,366,206	27,464,285		(19,359,554)	105,261,475		1,890,361				
Distribution - MN Only												
375	Structures and Improvements	877,548	146,300	-5%	(43,877)	775,125	42.78	18,119	2.06%	16.67%	43.77	-0.99
376	Mains - Metallic	242,890,602	52,099,555	-25%	(60,722,651)	251,513,698	52.91	4,753,607	1.96%	21.45%	50.75	2.16
376	Mains - Plastic	513,893,788	163,033,066	-20%	(102,778,758)	453,639,480	41.45	10,944,029	2.13%	31.73%	41.08	0.37
378	Measure & Regulating- General	11,852,464	4,920,975	-25%	(2,963,116)	9,894,606	28.32	349,407	2.95%	41.52%	28.46	-0.14
379	Measure & Regulating- City Gate	1,654,578	432,158	-5%	(82,729)	1,305,149	30.32	43,049	2.60%	26.12%	30.95	-0.63
380	Services - Metallic	12,951,467	11,887,722	-40%	(5,180,587)	6,244,333	22.98	271,786	2.10%	91.79%	23.28	-0.30
380	Services - Plastic	332,583,325	172,252,400	-25%	(83,145,831)	243,476,757	24.92	9,770,733	2.94%	51.79%	24.89	0.03
381	Meters	103,269,680	52,305,402	-5%	(5,163,484)	56,127,763	12.12	4,632,382	4.49%	50.65%	11.49	0.63
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	1,230,080,490	467,788,828		(260,181,735)	1,022,473,397		30,783,112				
General - Total Company												
390	Structures and Improvements	2,204,831	271,908	-14%	(308,676)	2,241,600	48.83	45,907	2.08%	12.33%	49.62	-0.79
391	Office Furniture and Equipment	889,648	585,431	0%	-	304,217	8.96	33,940	3.82%	65.80%	9.95	-0.98
391	Network Equipment	126,654	57,856	0%	-	68,799	2.70	25,485	20.12%	45.68%	2.96	-0.26
392	Automobiles	567,455	269,759	5%	28,373	269,323	5.38	50,038	8.82%	47.54%	6.38	-1.00
392	Light Trucks	8,865,492	2,671,690	10%	886,549	5,307,253	6.65	798,537	9.01%	30.14%	5.70	0.95
392	Trailers	1,901,059	735,400	20%	380,212	785,447	6.67	117,780	6.20%	38.68%	6.66	0.01
392	Heavy Trucks	12,832,025	3,897,764	15%	1,924,804	7,009,457	7.90	887,543	6.92%	30.38%	6.82	1.07
393	Stores Equipment	10,091	6,113	0%	-	3,978	10.50	379	3.75%	60.58%	11.50	-1.00
394	Tools, Shop, and Garage Equipment	8,983,112	4,005,711	0%	-	4,977,401	9.20	540,957	6.02%	44.59%	9.72	-0.52
395	Laboratory Equipment	-	-	0%	-	-	0.00	-	10.00%	0.00%	-	0.00
396	Power Operated Equipment	4,548,219	1,981,282	15%	682,233	1,884,705	7.51	251,054	5.52%	43.56%	7.43	0.08
397	Communication Equipment	714,153	589,479	0%	-	124,674	1.12	111,136	15.56%	82.54%	1.49	-0.37
397	Communication Equipment - Two Way	982,506	195,437	0%	-	787,070	7.86	100,073	10.19%	19.89%	8.04	-0.18
397	Comm. & Telecomm. Equipment - AES	15,492,768	10,318,267	0%	-	5,174,501	7.02	736,858	4.76%	66.60%	8.02	-1.00
397	Comm. & Telecomm. Equipment - EMS	6,285,326	1,187,894	0%	-	5,097,432	11.80	432,041	6.87%	18.90%	12.80	-1.00
398	Miscellaneous Equipment	17,707	15,645	0%	-	2,061	5.91	349	1.97%	88.36%	6.91	-1.00
	Total General	64,421,047	26,789,635		3,593,494	34,037,918		4,132,079				
	Total Gas Utility	\$ 1,413,907,887	\$ 525,392,777		\$ (275,947,795)	\$ 1,164,462,906		\$ 38,046,257				

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 1/1/2021	Depreciation Reserve 1/1/2021	Est. Future Net Salvage % Amount	Unaccrued Balance	Proposed Average Remaining Life (Yrs)	Annual Accrual	Depreciation/Amortization Rate	Reserve Ratio	Approved 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	16,743,008	7,792,149	0%	8,950,859	1.47	6,108,713	36.49%	46.54%	1.69	-0.22
303	Computer Software 5 Year	154,130,883	73,795,513	0%	80,335,370	2.56	31,363,896	20.35%	47.88%	2.96	-0.40
303	Computer Software 7 Year	16,457,780	200,581	0%	16,257,199	6.50	2,501,108	15.20%	1.22%	-	6.50
303	Computer Software 10 Year	11,292,084	8,196,831	0%	3,095,253	2.76	1,119,952	9.92%	72.59%	3.76	-1.00
303	Computer Software 15 year	164,668,980	41,362,001	0%	123,306,979	11.12	11,093,568	6.74%	25.12%	12.13	-1.01
	Total Intangible Plant	363,393,343	131,347,075	-	232,046,268		52,187,237				
General - Total Company											
390	Structures and Improvements	196,780,452	30,091,820	-25% (49,195,113)	215,883,745	43.13	5,005,051	2.54%	15.29%	43.19	-0.06
	Structures and Improvements - Leasehold										
390	Improvements	18,094,329	4,993,278	0%	13,101,051	10.56	1,240,586	6.86%	27.60%	11.56	-1.00
391	Office Furniture and Equipment	23,813,297	9,344,672	0%	14,468,625	12.54	1,154,211	4.85%	39.24%	11.81	0.72
391	Network Equipment	140,847,547	59,773,275	0%	81,074,272	2.67	30,347,115	21.55%	42.44%	2.72	-0.05
392	Automobiles	1,351,944	656,707	5%	67,597	4.96	126,423	9.35%	48.57%	5.48	-0.52
392	Light Trucks	2,793,881	1,285,561	10%	279,388	5.25	234,274	8.39%	46.01%	4.89	0.36
392	Trailers	418,060	68,056	20%	83,612	5.32	50,055	11.97%	16.28%	4.46	0.86
392	Heavy Trucks	4,442,654	1,239,253	15%	666,398	7.54	336,553	7.58%	27.89%	6.62	0.92
393	Stores Equipment	246,162	92,874	0%	153,288	12.67	12,103	4.92%	37.73%	13.67	-1.00
394	Tools, Shop, and Garage Equipment	5,978,370	2,119,187	0%	3,859,182	9.71	397,356	6.65%	35.45%	8.74	0.97
395	Laboratory Equipment	-	1,473	0%	(1,473)	0.00	-	10.00%	0.00%	-	0.00
396	Power Operated Equipment	1,309,686	508,669	15%	196,453	6.74	89,689	6.85%	38.84%	6.43	0.31
397	Comm. & Telecomm. Equipment	368,571	153,687	0%	214,884	6.47	33,237	9.02%	41.70%	2.99	3.48
397	Communication Equipment - Two Way	76,870	56,467	0%	20,403	5.50	3,710	4.83%	73.46%	6.50	-1.00
397	Communication Equipment - Smart Grid	1,469,264	50,849	0%	1,418,415	19.14	74,110	5.04%	3.46%	9.50	9.64
398	Miscellaneous Equipment	214,789	145,171	0%	69,618	1.91	36,507	17.00%	67.59%	2.76	-0.85
	Total General	398,205,877	110,581,000	(47,901,665)	335,526,542		39,140,980				
	Total Common Utility	761,599,220	241,928,075	(47,901,665)	567,572,810		91,328,217				
	Total - All Utilities	\$ 10,780,227,834	\$ 3,449,449,773	\$ (2,645,549,487)	\$ 9,976,327,547		\$ 393,949,133				

(1) Average remaining life approved in Docket No. E,G002/D-20-635

(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) The depreciation rate for 371 EV Chargers will be kept static at 10 percent in order to align with customer contracts. As these assets are behind the meter, this ensures depreciation aligns with revenues from customers.

(4) New subaccount therefore no comparison data

(5) New proposed subaccount, therefore the depreciation rate for the first year was calculated as 1 divided by the proposed 3-year average service life.

Docket No. E,G002/D-21-____
Petition
Schedule D - Page 1 of 4

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

Schedule D - 2020 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
ELECTRIC INTANGIBLE						
302 Franchise and Consents	\$ 254,353,164	\$ 152,149	\$ -	\$ -	\$ -	\$ 254,505,313
303 Computer Software 3 Year	201,839	-	-	-	-	201,839
303 Computer Software 5 Year	143,853,526	4,010,728	(1,815,074)	69,924	-	146,119,104
303 Computer Software 7 Year	-	-	-	-	-	-
303 Computer Software 10 Year	-	57,816	-	-	-	57,816
303 Computer Software 15 Year	-	-	-	-	-	-
Electric Intangible Plant Total	\$ 398,408,529	\$ 4,220,694	\$ (1,815,074)	\$ 69,924	\$ -	\$ 400,884,072
ELECTRIC TRANSMISSION						
350 Land - Fee	\$ 24,079,212	\$ (475,887)	\$ -	\$ 29,835	\$ -	\$ 23,633,160
350 Land - Other	141,334,199	3,473,518	-	-	-	144,807,718
352 Structures and Improvements	125,866,620	14,256,170	(857,250)	1,745,474	-	141,011,014
353 Station Equipment	1,282,548,604	84,105,942	(7,632,353)	3,161,663	-	1,362,183,857
354 Towers and Fixtures	118,022,279	(132,003)	(3,760)	-	-	117,886,516
355 Poles and Fixtures	1,441,024,312	14,316,983	(2,178,489)	(0)	-	1,453,162,806
356 Overhead Conductors and Devices	595,600,941	22,069,606	(7,813,188)	-	-	609,857,360
357 Underground Conduit	29,883,406	(752,488)	-	0	-	29,130,918
358 Underground Conductor and Devices	36,985,970	525,115	(167,668)	-	-	37,343,417
359 Roads and Trails	-	-	-	-	-	-
Electric Transmission Plant Total	\$ 3,795,345,544	\$ 137,386,956	\$ (18,652,707)	\$ 4,936,971	\$ -	\$ 3,919,016,765
ELECTRIC DISTRIBUTION (MN ONLY)						
360 Land - Fee	\$ 14,843,618	\$ 644,961	\$ -	\$ -	\$ -	\$ 15,488,580
360 Land - Other	48,581	-	-	-	-	48,581
361 Structures and Improvements	48,810,213	2,671,973	(97,912)	-	-	51,384,273
362 Station Equipment	596,142,833	31,249,801	(5,835,616)	(24,946)	-	621,532,073
364 Poles, Towers, and Fixtures	410,043,664	45,490,794	(1,063,852)	-	-	454,470,606
365 Overhead Conductors and Devices	441,287,334	41,366,105	(7,237,731)	351	-	475,416,059
366 Underground Conduit	301,331,663	17,450,549	(358,015)	-	-	318,424,196
367 Underground Conductor and Devices	1,061,791,816	69,916,452	(1,370,321)	-	-	1,130,337,947
368 Line Transformers	398,208,935	21,084,414	(9,176,120)	-	-	410,117,228
368 Line Capacitors	22,641,812	2,402,549	(169,791)	-	-	24,874,570
369 Overhead Services	75,074,701	2,275,242	(128,036)	-	-	77,221,907
369 Underground Services	218,682,830	18,899,626	(152,090)	-	-	237,430,365
370 Meters	91,742,941	6,841,362	(10,074,315)	(351)	-	88,509,637
370 Meters - AGIS	3,253,628	1,263,421	-	-	-	4,517,049
371 Electric Vehicle Chargers	-	128,517	-	-	-	128,517
373 Street Lighting and Signal Systems	69,387,098	4,158,953	(484,921)	-	-	73,061,129
Electric Distribution Plant Total (MN Only)	\$ 3,753,291,666	\$ 265,844,719	\$ (36,148,722)	\$ (24,946)	\$ -	\$ 3,982,962,718

Docket No. E,G002/D-21-____
Petition
Schedule D - Page 2 of 4

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule D - 2020 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
ELECTRIC GENERAL						
389 Land - Fee	\$ 4,483,437	\$ 239,251	\$ -	\$ -	\$ -	\$ 4,722,688
389 Land - Other	665	-	-	-	-	665
390 Structures and Improvements	72,970,511	2,635,356	(773,052)	-	-	74,832,814
390 Structures and Improvements - Leasehold Improvements	1,075,433	-	-	-	-	1,075,433
391 Office Furniture and Equipment	32,112,296	1,647,401	(0)	0	-	33,759,696
391 Network Equipment	48,587,258	8,531,861	(288,845)	-	-	56,830,275
392 Automobiles	6,383,510	836,623	-	-	-	7,220,133
392 Light Trucks	35,062,851	2,629,745	-	-	-	37,692,596
392 Trailers	22,098,610	2,412,322	-	-	-	24,510,932
392 Heavy Trucks	116,639,842	11,695,012	-	-	-	128,334,854
393 Stores Equipment	1,631,738	-	(7,460)	-	-	1,624,278
394 Tools, Shop, and Garage Equipment	103,148,094	7,030,358	(3,698,531)	0	-	106,479,920
395 Laboratory Equipment	2,984,900	(22,783)	-	-	-	2,962,117
396 Power Operated Equipment	51,986,057	1,305,541	-	-	-	53,291,598
397 General Communication Equipment	17,445,712	(226,852)	(207,144)	(7,175,473)	-	9,836,243
397 Communication Equipment - Two Way	58,409,389	4,819,525	(84,650)	(11,839)	-	63,132,426
397 Comm. & Telecomm. Equipment - AES	7,071,726	0	(5,106,701)	7,175,473	-	9,140,498
397 Comm. & Telecomm. Equipment - EMS	41,674,693	(360,640)	-	-	-	41,314,054
397 Communication Equipment - Smart Grid	-	965,583	-	89,542	-	1,055,124
398 Miscellaneous Equipment	3,619,613	750,004	-	-	-	4,369,617
Electric General Plant Total	\$ 627,386,334	\$ 44,888,308	\$ (10,166,384)	\$ 77,703	\$ -	\$ 662,185,961
TOTAL ELECTRIC UTILITY	\$ 8,574,432,073	\$ 452,340,677	\$ (66,782,887)	\$ 5,059,652	\$ -	\$ 8,965,049,516
GAS INTANGIBLE						
302 Franchise and Consents	\$ 56,567	\$ -	\$ -	\$ -	\$ -	\$ 56,567
303 Computer Software 3 Year	-	-	-	25,000	-	25,000
303 Computer Software 5 Year	8,491,794	708	-	-	-	8,492,502
303 Computer Software 7 Year	-	-	-	-	-	-
303 Computer Software 10 Year	-	-	-	-	-	-
303 Computer Software 15 year	-	-	-	-	-	-
Gas Intangible Plant Total	\$ 8,548,360	\$ 708	\$ -	\$ 25,000	\$ -	\$ 8,574,069
GAS TRANSMISSION (MN Only)						
365 Land - Fee	\$ 629,061	\$ -	\$ -	\$ -	\$ (5,526)	\$ 623,534
365 Land - Other	878,103	-	-	-	(19,380)	858,722
366 Structures and Improvements	1,068,046	-	-	-	(135,140)	932,907
367 Mains	98,517,660	1,331,424	(1,157,559)	(48,199)	(2,529,449)	96,113,877
369 Measure and Regulating Station	17,860,385	(569,895)	-	-	(971,068)	16,319,423
Gas Transmission Plant Total (MN Only)	\$ 118,953,254	\$ 761,530	\$ (1,157,559)	\$ (48,199)	\$ (3,660,563)	\$ 114,848,462

Docket No. E,G002/D-21-____
Petition
Schedule D - Page 3 of 4

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

Schedule D - 2020 Plant In Service Rollforward

Account Description	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
GAS DISTRIBUTION (MN ONLY)						
374 Land - Fee	\$ 369,420	\$ 156,798	\$ -	\$ -	\$ -	\$ 526,218
374 Land - Other	77,735	-	-	-	-	77,735
375 Structures and Improvements	877,548	-	-	-	-	877,548
376 Mains - Metallic	190,235,135	56,472,677	(3,865,410)	48,199	-	242,890,602
376 Mains - Plastic	470,043,912	46,038,148	(2,188,272)	-	-	513,893,788 (1)
378 Measure & Regulating- General	11,327,726	524,739	-	-	-	11,852,464
379 Measure & Regulating- City Gate	1,674,757	(17,875)	(2,304)	-	-	1,654,578
380 Services - Metallic	12,875,054	137,241	(60,828)	-	-	12,951,467
380 Services - Plastic	315,228,080	18,366,218	(1,010,973)	-	-	332,583,325
381 Meters	120,297,616	11,454,455	(3,438,210)	-	-	128,313,861
381 Telemetry (Fully Amortized)	36,778	-	-	-	-	36,778
383 House Regulators (Old)	10,070,258	-	-	-	-	10,070,258
Gas Distribution Plant Total (MN Only)	\$ 1,133,114,020	\$ 133,132,400	\$ (10,565,996)	\$ 48,199	\$ -	\$ 1,255,728,623
GAS GENERAL						
389 Land - Fee	\$ 160,121	\$ 257,716	\$ -	\$ -	\$ -	\$ 417,837
389 Land - Other	-	-	-	-	-	-
390 Structures and Improvements	2,204,831	-	-	-	-	2,204,831
391 Office Furniture and Equipment	917,787	12	-	-	-	917,799
391 Network Equipment	164,677	-	-	-	-	164,677
392 Automobiles	567,455	-	-	-	-	567,455
392 Light Trucks	9,437,199	2,377,205	-	-	-	11,814,404
392 Trailers	2,040,442	244,283	-	-	-	2,284,724
392 Heavy Trucks	12,665,149	3,373,092	-	-	-	16,038,241
393 Stores Equipment	10,091	-	-	-	-	10,091
394 Tools, Shop, and Garage Equipment	8,812,063	568,658	59,073	(25,000)	-	9,414,794
395 Laboratory Equipment	-	-	-	-	-	-
396 Power Operated Equipment	4,298,781	580,555	-	-	-	4,879,336
397 Communication Equipment	1,279,665	(14,236)	-	-	-	1,265,429
397 Communication Equipment - Two Way	629,281	353,225	-	-	-	982,506
397 Comm. & Telecomm. Equipment - AES	15,492,768	-	-	-	-	15,492,768
397 Comm. & Telecomm. Equipment - EMS	6,314,975	(29,649)	-	-	-	6,285,326
398 Miscellaneous Equipment	50,705	-	-	-	-	50,705
Gas General Plant Total	\$ 65,045,990	\$ 7,710,861	\$ 59,073	\$ (25,000)	\$ -	\$ 72,790,924
TOTAL GAS UTILITY	\$ 1,325,661,625	\$ 141,605,499	\$ (11,664,482)	\$ -	\$ (3,660,563)	\$ 1,451,942,079

Docket No. E,G002/D-21-____
Petition
Schedule D - Page 4 of 4

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

Schedule D - 2020 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	17,213,800	7,202,739	-	(0)	-	24,416,538
303 Computer Software 5 Year	228,648,176	25,202,738	(1,638,200)	-	-	252,212,714
303 Computer Software 7 Year	2,855,656	16,457,780	(1,962,428)	-	-	17,351,008
303 Computer Software 10 Year	54,843,405	211	-	-	-	54,843,616
303 Computer Software 15 year	165,829,929	(1,160,948)	-	0	-	164,668,980
Common Intangible Plant Total	\$ 469,491,574	\$ 47,702,519	\$ (3,600,628)	\$ (0)	\$ -	\$ 513,593,465
COMMON GENERAL						
389 Land - Fee	\$ 6,191,336	\$ -	\$ -	\$ -	\$ -	\$ 6,191,336
389 Land - Other	5,572	-	-	-	-	5,572
390 Structures and Improvements	187,900,208	10,942,297	(2,049,778)	(12,275)	-	196,780,452
390 Structures and Improvements - Leasehold Improvements	18,094,329	-	-	-	-	18,094,329
391 Office Furniture and Equipment	28,151,926	954,809	(551,853)	-	-	28,554,882
391 Network Equipment	145,688,465	32,676,041	(24,670,038)	-	-	153,694,468
392 Automobiles	1,482,184	-	-	-	-	1,482,184
392 Light Trucks	3,997,674	248,888	-	-	-	4,246,562
392 Trailers	1,112,860	-	-	-	-	1,112,860
392 Heavy Trucks	5,925,333	910,701	-	-	-	6,836,035
393 Stores Equipment	246,162	-	(0)	(0)	-	246,162
394 Tools, Shop, and Garage Equipment	4,918,298	1,507,350	-	12,275	-	6,437,923
395 Laboratory Equipment	-	-	-	-	-	-
396 Power Operated Equipment	1,027,122	282,564	-	-	-	1,309,686
397 Comm. & Telecomm. Equipment	148,850	1,158,965	-	(939,244)	-	368,571
397 Communication Equipment - Two Way	76,870	-	-	-	-	76,870
397 Communication Equipment - Smart Grid	529,266	755	-	939,244	-	1,469,264
398 Miscellaneous Equipment	235,608	-	-	-	-	235,608
Common General Plant Total	\$ 405,732,065	\$ 48,682,370	\$ (27,271,670)	\$ -	\$ -	\$ 427,142,765
TOTAL COMMON UTILITY	\$ 875,223,638	\$ 96,384,889	\$ (30,872,298)	\$ (0)	\$ -	\$ 940,736,230
TOTAL - ALL UTILITIES	\$ 10,775,317,336	\$ 690,331,066	\$ (109,319,667)	\$ 5,059,652	\$ (3,660,563)	\$ 11,357,727,824

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

Docket No. E,G002/D-21-____
Petition
Schedule E - Page 1 of 4

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule E - 2020 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	\$ 92,042,652	\$ 13,063,065	\$ -	\$ -	\$ -	\$ -	\$ 105,105,718
303 Computer Software 3 Year	201,839	-	-	-	-	-	201,839
303 Computer Software 5 Year	104,357,982	14,616,578	-	(1,815,074)	-	(235)	117,159,251
303 Computer Software 7 Year	-	-	-	-	-	-	-
303 Computer Software 10 Year	-	955	-	-	-	-	955
303 Computer Software 15 Year	-	-	-	-	-	-	-
Electric Intangible Plant Total	\$ 196,602,474	\$ 27,680,597	\$ -	\$ (1,815,074)	\$ -	\$ (235)	\$ 222,467,762
ELECTRIC TRANSMISSION							
352 Structures and Improvements	\$ 21,545,130	\$ 2,022,226	\$ (0)	\$ (857,250)	\$ (626,927)	\$ 731	\$ 22,083,910
353 Station Equipment	319,657,886	27,207,418	14,957	(7,632,353)	(2,533,459)	2,688	336,717,138
354 Towers and Fixtures	72,572,036	2,173,183	-	(3,760)	(3,960)	-	74,737,500
355 Poles and Fixtures	261,817,629	35,385,875	16,843	(2,178,489)	(1,395,413)	-	293,646,447
356 Overhead Conductors and Devices	107,610,566	12,184,331	111,083	(7,813,188)	(2,144,942)	-	109,947,850
357 Underground Conduit	4,855,071	404,191	-	-	-	-	5,259,261
358 Underground Conductor and Devices	8,999,545	789,103	-	(167,668)	(59,991)	-	9,560,990
359 Roads and Trails	-	-	-	-	-	-	-
Electric Transmission Plant Total	\$ 797,057,864	\$ 80,166,327	\$ 142,883	\$ (18,652,707)	\$ (6,764,691)	\$ 3,419	\$ 851,953,095
ELECTRIC DISTRIBUTION (MN ONLY)							
361 Structures and Improvements	\$ 15,687,673	\$ 1,046,931	\$ 1,857	\$ (97,912)	\$ (101,113)	\$ -	\$ 16,537,437
362 Station Equipment	215,520,942	13,819,020	110,090	(5,835,616)	(3,438,110)	(12,138)	220,164,187
364 Poles, Towers, and Fixtures	231,823,911	20,197,328	1,613,764	(1,063,852)	(5,756,065)	-	246,815,088
365 Overhead Conductors and Devices	120,697,005	14,591,387	1,305,357	(7,237,731)	(7,908,154)	339	121,448,203
366 Underground Conduit	92,526,220	6,614,383	333,670	(358,015)	(530,426)	-	98,585,832
367 Underground Conductor and Devices	319,468,920	24,384,033	1,197,953	(1,370,321)	(1,663,963)	-	342,016,621
368 Line Transformers	173,452,858	12,825,038	432,517	(9,176,120)	(712,983)	-	176,821,309
368 Line Capacitors	14,042,515	931,981	-	(169,791)	(167,881)	-	14,636,824
369 Overhead Services	61,014,528	3,309,375	172	(128,036)	(435,229)	-	63,760,809
369 Underground Services	95,758,733	5,185,675	15,658	(152,090)	(166,844)	-	100,641,131
370 Meters	62,341,511	4,974,936	257,998	(10,074,315)	0	(339)	57,499,791
370 Meters - AGIS	22,070	233,156	-	-	-	-	255,226
371 Electric Vehicle Chargers	-	6,878	-	-	-	-	6,878
373 Street Lighting and Signal Systems	1,653,418	3,791,481	529,891	(484,921)	(1,070,675)	-	4,419,194
Electric Distribution Plant Total (MN Only)	\$ 1,404,010,303	\$ 111,911,601	\$ 5,798,928	\$ (36,148,722)	\$ (21,951,442)	\$ (12,138)	\$ 1,463,608,530

Docket No. E,G002/D-21-____
Petition
Schedule E - Page 2 of 4

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule E - 2020 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	\$ 24,496,782	\$ 1,675,157	\$ 1,339	\$ (773,052)	\$ (781,550)	\$ -	\$ 24,618,676
390 Structures and Improvements - Leasehold Improvements	352,898	180,761	-	-	-	-	533,659
391 Office Furniture and Equipment	18,360,116	1,388,879	-	(0)	-	-	19,748,995
391 Network Equipment	24,309,381	6,542,554	-	(288,845)	-	-	30,563,090
392 Automobiles	1,295,192	641,049	3,219	-	(2,135)	-	1,937,325
392 Light Trucks	21,225,791	2,059,364	134,207	-	(88,984)	-	23,330,378
392 Trailers	9,722,513	1,376,285	7,416	-	(4,917)	-	11,101,297
392 Heavy Trucks	56,613,159	6,993,933	120,877	-	(59,041)	-	63,668,928
393 Stores Equipment	993,839	70,626	-	(7,460)	-	-	1,057,005
394 Tools, Shop, and Garage Equipment	47,187,569	6,225,694	2,925	(3,698,531)	(4,223)	-	49,713,433
395 Laboratory Equipment	1,794,048	178,003	-	-	-	-	1,972,051
396 Power Operated Equipment	28,595,086	2,964,654	51,193	-	(3,509)	-	31,607,424
397 General Communication Equipment	14,052,178	(6,417,618)	-	(207,144)	(10,617)	-	7,416,799
397 Communication Equipment - Two Way	13,125,620	6,153,977	122	(84,650)	(67,898)	420	19,127,590
397 Comm. & Telecomm. Equipment - AES	5,085,691	7,545,547	-	(5,106,701)	-	-	7,524,536
397 Comm. & Telecomm. Equipment - EMS	16,666,193	2,474,344	-	-	-	-	19,140,537
397 Communication Equipment - Smart Grid	-	4,153	-	-	-	-	4,153
398 Miscellaneous Equipment	2,568,978	92,076	-	-	-	-	2,661,054
Electric General Plant Total	\$ 286,445,035	\$ 40,149,438	\$ 321,298	\$ (10,166,384)	\$ (1,022,875)	\$ 420	\$ 315,726,932
TOTAL ELECTRIC UTILITY	\$ 2,684,115,676	\$ 259,907,964	\$ 6,263,109	\$ (66,782,887)	\$ (29,739,008)	\$ (8,535)	\$ 2,853,756,319
GAS INTANGIBLE							
302 Franchise and Consents	\$ 23,838	\$ 2,828	\$ -	\$ -	\$ -	\$ -	\$ 26,666
303 Computer Software 3 Year	-	116	-	-	-	2,868	2,984
303 Computer Software 5 Year	4,562,802	1,291,712	-	-	-	(212)	5,854,303
303 Computer Software 7 Year	-	-	-	-	-	-	-
303 Computer Software 10 Year	-	-	-	-	-	-	-
303 Computer Software 15 year	-	-	-	-	-	-	-
Gas Intangible Plant Total	\$ 4,586,640	\$ 1,294,657	\$ -	\$ -	\$ -	\$ 2,656	\$ 5,883,953
GAS TRANSMISSION (MN Only)							
366 Structures and Improvements	\$ 671,385	\$ 10,578	\$ -	\$ -	\$ -	\$ -	\$ 681,963
367 Mains	23,498,686	1,324,189	-	(1,157,559)	(4,895,314)	(47,683)	18,722,319
369 Measure and Regulating Station	7,608,514	451,488	-	-	-	-	8,060,002
Gas Transmission Plant Total (MN Only)	\$ 31,778,585	\$ 1,786,256	\$ -	\$ (1,157,559)	\$ (4,895,314)	\$ (47,683)	\$ 27,464,285

Docket No. E,G002/D-21-____
Petition
Schedule E - Page 3 of 4

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule E - 2020 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	\$ 128,195	\$ 18,105	\$ -	\$ -	\$ -	\$ -	\$ 146,300
376 Mains - Metallic	53,164,984	3,713,325	(0)	(3,865,410)	(961,028)	47,683	52,099,555
376 Mains - Plastic	155,804,180	10,200,054	612,817	(2,188,272)	(1,395,713)	-	163,033,066 (1)
378 Measure & Regulating- General	4,578,107	342,843	24	-	0	-	4,920,975
379 Measure & Regulating- City Gate	390,544	44,303	-	(2,304)	(386)	-	432,158
380 Services - Metallic	11,775,165	251,489	-	(60,828)	(78,105)	-	11,887,722
380 Services - Plastic	165,019,457	9,374,431	-	(1,010,973)	(1,130,516)	-	172,252,400
381 Meters	74,993,007	5,064,178	730,607	(3,438,210)	0	-	77,349,582
381 Telemetering (Fully Amortized)	36,778	-	-	-	-	-	36,778
383 House Regulators (Old)	10,674,474	-	-	-	-	-	10,674,474
Gas Distribution Plant Total (MN Only)	\$ 476,564,892	\$ 29,008,730	\$ 1,343,448	\$ (10,565,996)	\$ (3,565,748)	\$ 47,683	\$ 492,833,008
GAS GENERAL							
390 Structures and Improvements	\$ 221,928	\$ 49,979	\$ -	\$ -	\$ -	\$ -	\$ 271,908
391 Office Furniture and Equipment	580,210	33,372	-	-	-	-	613,582
391 Network Equipment	69,713	26,165	-	-	-	-	95,878
392 Automobiles	221,075	48,684	-	-	-	-	269,759
392 Light Trucks	5,090,588	530,013	-	-	-	-	5,620,601
392 Trailers	1,024,133	94,933	-	-	-	-	1,119,065
392 Heavy Trucks	6,558,467	540,142	5,371	-	-	-	7,103,980
393 Stores Equipment	5,734	379	-	-	-	-	6,113
394 Tools, Shop, and Garage Equipment	3,925,749	455,439	-	59,073	-	(2,868)	4,437,393
395 Laboratory Equipment	-	-	-	-	-	-	-
396 Power Operated Equipment	2,074,505	237,893	-	-	-	-	2,312,398
397 Communication Equipment	1,072,276	68,479	-	-	-	-	1,140,755
397 Communication Equipment - Two Way	121,320	74,116	-	-	-	-	195,437
397 Comm. & Telecomm. Equipment - AES	9,580,377	737,890	-	-	-	-	10,318,267
397 Comm. & Telecomm. Equipment - EMS	768,310	419,584	-	-	-	-	1,187,894
398 Miscellaneous Equipment	48,133	511	-	-	-	-	48,644
Gas General Plant Total	\$ 31,362,518	\$ 3,317,581	\$ 5,371	\$ 59,073	\$ -	\$ (2,868)	\$ 34,741,675
TOTAL GAS UTILITY	\$ 544,292,635	\$ 35,407,223	\$ 1,348,819	\$ (11,664,482)	\$ (8,461,062)	\$ (212)	\$ 560,922,921

Docket No. E,G002/D-21-____
Petition
Schedule E - Page 4 of 4

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule E - 2020 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	11,206,036	4,260,223	-	-	-	(580)	15,465,680
303 Computer Software 5 Year	144,908,672	29,224,788	-	(1,638,200)	-	(617,916)	171,877,344
303 Computer Software 7 Year	2,855,656	200,581	-	(1,962,428)	-	-	1,093,809
303 Computer Software 10 Year	50,606,999	1,141,364	-	-	-	-	51,748,363
303 Computer Software 15 year	30,356,545	11,078,828	-	-	-	(73,372)	41,362,001
Common Intangible Plant Total	\$ 239,933,909	\$ 45,905,783	\$ -	\$ (3,600,628)	\$ -	\$ (691,867)	\$ 281,547,197
COMMON GENERAL							
390 Structures and Improvements	\$ 27,984,860	\$ 4,801,262	\$ -	\$ (2,049,778)	\$ (644,293)	\$ (231)	\$ 30,091,820
390 Structures and Improvements - Leasehold Improvements	3,720,899	1,272,379	-	-	-	-	4,993,278
391 Office Furniture and Equipment	13,518,951	1,119,160	-	(551,853)	-	-	14,086,257
391 Network Equipment	69,900,000	27,225,640	164,595	(24,670,038)	-	-	72,620,196
392 Automobiles	648,267	138,680	-	-	-	-	786,947
392 Light Trucks	2,416,143	322,098	-	-	-	-	2,738,242
392 Trailers	730,837	31,022	998	-	-	-	762,856
392 Heavy Trucks	3,355,432	277,201	-	-	-	-	3,632,634
393 Stores Equipment	80,635	12,239	-	(0)	-	-	92,874
394 Tools, Shop, and Garage Equipment	2,262,804	320,506	(0)	-	(4,799)	231	2,578,740
395 Laboratory Equipment	1,473	-	-	-	-	-	1,473
396 Power Operated Equipment	429,725	64,463	14,482	-	-	-	508,669
397 Comm. & Telecomm. Equipment	132,562	25,446	-	-	-	(4,322)	153,687
397 Communication Equipment - Two Way	48,377	8,090	-	-	-	-	56,467
397 Communication Equipment - Smart Grid	15,129	31,398	-	-	-	4,322	50,849
398 Miscellaneous Equipment	135,756	30,235	-	-	-	-	165,991
Common General Plant Total	\$ 125,381,849	\$ 35,679,819	\$ 180,074	\$ (27,271,670)	\$ (649,092)	\$ -	\$ 133,320,980
TOTAL COMMON UTILITY	\$ 365,315,758	\$ 81,585,602	\$ 180,074	\$ (30,872,298)	\$ (649,092)	\$ (691,867)	\$ 414,868,177
TOTAL - ALL UTILITIES	\$ 3,593,724,069	\$ 376,900,789	\$ 7,792,001	\$ (109,319,667)	\$ (38,849,162)	\$ (700,614)	\$ 3,829,547,417

(1) Mains - Plastic beginning and ending balance excludes gas surcharge of \$1,584,437 and \$1,702,107, respectively.

Docket No. E,G002/D-21-____
Petition
Schedule F - Page 1 of 4

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	1/1/2020	Est. Future		1/1/2020	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	\$ 254,353,164	0%	\$ -	\$ 92,042,652	\$ 162,310,511	0	\$ -	0.00%	36.19%
303	Computer Software 3 Year	201,839	0%	-	201,839	-	3	67,280	33.33%	100.00% (2)
303	Computer Software 5 Year	143,853,526	0%	-	104,357,982	39,495,543	5	28,770,705	20.00%	72.54%
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	398,408,529		-	196,602,474	201,806,055		28,837,985		
Transmission - Total Company										
352	Structures and Improvements	\$ 125,866,620	-5%	(6,293,331)	\$ 21,545,130	110,614,821	70	1,887,999	1.50%	16.30%
353	Station Equipment	1,282,548,604	-15%	(192,382,291)	319,657,886	1,155,273,008	56	26,338,052	2.05%	21.67%
354	Towers and Fixtures	118,022,279	-35%	(41,307,798)	72,572,036	86,758,041	75	2,124,401	1.80%	45.55%
355	Poles and Fixtures	1,441,024,312	-50%	(720,512,156)	261,817,629	1,899,718,839	62	34,863,491	2.42%	12.11%
356	Overhead Conductors and Devices	595,600,941	-35%	(208,460,329)	107,610,566	696,450,705	67	12,000,914	2.01%	13.38%
357	Underground Conduit	29,883,406	0%	-	4,855,071	25,028,335	73	409,362	1.37%	16.25%
358	Underground Conductor and Devices	36,985,970	-5%	(1,849,298)	8,999,545	29,835,723	50	776,705	2.10%	23.17%
359	Roads and Trails	-	0%	-	-	-	0	-	0.00%	0.00%
	Total Transmission	3,629,932,132		(1,170,805,203)	797,057,864	4,003,679,472		78,400,925		
Distribution - MN Only										
361	Structures and Improvements	\$ 48,810,213	-30%	(14,643,064)	\$ 15,687,673	47,765,603	63	1,007,195	2.06%	24.72%
362	Station Equipment	596,142,833	-25%	(149,035,708)	215,520,942	529,657,600	53	14,059,972	2.36%	28.92%
364	Poles, Towers, and Fixtures	410,043,664	-120%	(492,052,397)	231,823,911	670,272,149	47	19,193,533	4.68%	25.70%
365	Overhead Conductors and Devices	441,287,334	-25%	(110,321,834)	120,697,005	430,912,163	39	14,143,825	3.21%	21.88%
366	Underground Conduit	301,331,663	-20%	(60,266,333)	92,526,220	269,071,776	56	6,457,107	2.14%	25.59%
367	Underground Conductor and Devices	1,061,791,816	-10%	(106,179,182)	319,468,920	848,502,078	49	23,836,143	2.24%	27.35%
368	Line Transformers	398,208,935	-5%	(19,910,447)	173,452,858	244,666,523	32	13,066,231	3.28%	41.48%
368	Line Capacitors	22,641,812	-7%	(1,584,927)	14,042,515	10,184,224	25	969,070	4.28%	57.96%
369	Overhead Services	75,074,701	-85%	(63,813,496)	61,014,528	77,873,668	42	3,306,862	4.40%	43.93%
369	Underground Services	218,682,830	-5%	(10,934,141)	95,758,733	133,858,238	44	5,218,568	2.39%	41.70%
370	Meters	91,742,941	-5%	(4,587,147)	62,341,511	33,988,578	15	6,422,006	7.00%	64.72%
370	Meters - AGIS	3,253,628	-5%	(162,681)	22,070	3,394,240	20	170,815	5.25%	0.65% (2)
371	Electric Vehicle Chargers	-	0%	-	-	-	10	-	0.00%	0.00% (2)
373	Street Lighting and Signal Systems	69,387,098	-40%	(27,754,839)	1,653,418	95,488,518	29	3,349,722	4.83%	1.70%
	Total Distribution - MN only	3,738,399,467		(1,061,246,194)	1,404,010,303	3,395,635,358		111,201,048		

Docket No. E,G002/D-21-____
Petition
Schedule F - Page 2 of 4

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

Electric Utility		1/1/2020	Est. Future	1/1/2020	Net	Average	Annual	ASL	Reserve	
FERC Account	Account Description	Plant	Net Salvage (1)	Depreciation	Balance	Service	Accrual	Depreciation	Ratio	
		Balance	%	Reserve		Life (ASL)		Rate		
		(a)	(b)	(c) = (a)*(b)	(d)	(f)	(g) = ((a)-(c))/(f)	(h) = (g)/(a)	(i) = (d)/((a)-(c))	
General - Total Company										
	390 Structures and Improvements	\$ 72,970,511	-20%	\$ (14,594,102)	\$ 24,496,782	\$ 63,067,831	55	\$ 1,592,084	2.18%	27.98%
	Structures and Improvements - Leasehold									
	390 Improvements	1,075,433	0%	-	352,898	722,535	10	107,543	10.00%	32.81%
	391 Office Furniture and Equipment	32,112,296	0%	-	18,360,116	13,752,180	20	1,605,615	5.00%	57.17%
	391 Network Equipment	48,587,258	0%	-	24,309,381	24,277,878	6	8,097,876	16.67%	50.03%
	392 Automobiles	6,383,510	5%	319,175	1,295,192	4,769,142	10	606,433	9.50%	21.36%
	392 Light Trucks	35,062,851	10%	3,506,285	21,225,791	10,330,775	10	3,155,657	9.00%	67.26%
	392 Trailers	22,098,610	20%	4,419,722	9,722,513	7,956,375	12	1,473,241	6.67%	55.00%
	392 Heavy Trucks	116,639,842	15%	17,495,976	56,613,159	42,530,707	12	8,261,989	7.08%	57.10%
	393 Stores Equipment	1,631,738	0%	-	993,839	637,899	20	81,587	5.00%	60.91%
	394 Tools, Shop, and Garage Equipment	103,148,094	0%	-	47,187,569	55,960,525	15	6,876,540	6.67%	45.75%
	395 Laboratory Equipment	2,984,900	0%	-	1,794,048	1,190,853	10	298,490	10.00%	60.10%
	396 Power Operated Equipment	51,986,057	15%	7,797,909	28,595,086	15,593,062	12	3,682,346	7.08%	64.71%
	397 General Communication Equipment	17,445,712	0%	-	14,052,178	3,393,533	10	1,744,571	10.00%	80.55%
	397 Communication Equipment - Two Way	58,409,389	0%	-	13,125,620	45,283,769	10	5,840,939	10.00%	22.47%
	397 Comm. & Telecomm. Equipment - AES	7,071,726	0%	-	5,085,691	1,986,035	15	471,448	6.67%	71.92%
	397 Comm. & Telecomm. Equipment - EMS	41,674,693	0%	-	16,666,193	25,008,500	15	2,778,313	6.67%	39.99%
	397 Communication Equipment - Smart Grid	-	0%	-	-	-	20	-	0.00%	0.00% (3)
	398 Miscellaneous Equipment	3,619,613	0%	-	2,568,978	1,050,634	15	241,308	6.67%	70.97%
	Total General	622,902,232		18,944,965	286,445,035	317,512,232		46,915,979		
	Total Electric Utility	\$ 8,389,642,360		\$ (2,213,106,433)	\$ 2,684,115,676	\$ 7,918,633,117		\$ 265,355,937		

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	1/1/2020	Est. Future		1/1/2020	Net	Average	Annual	ASL	Reserve
		Plant	%	Net Salvage (1)	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%	\$ -	\$ 23,838	\$ 32,729	0	\$ -	0.00%	42.14%
303	Computer Software 3 Year	-	0%	-	-	-	3	-	0.00%	0.00% (3)
303	Computer Software 5 Year	8,491,794	0%	-	4,562,802	3,928,991	5	1,698,359	20.00%	53.73%
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	8,548,360		-	4,586,640	3,961,720		1,698,359		
Transmission - Total Company										
366	Structures and Improvements	\$ 1,068,046	-5%	(53,402)	\$ 671,385	450,064	65	17,253	1.62%	59.87%
367	Mains	98,517,660	-15%	(14,777,649)	23,498,686	89,796,623	75	1,510,604	1.53%	20.74%
369	Measure and Regulating Station	17,860,385	-30%	(5,358,116)	7,608,514	15,609,986	40	580,463	3.25%	32.77%
	Total Transmission	117,446,091		(20,189,167)	31,778,585	105,856,673		2,108,320		
Distribution - MN Only										
375	Structures and Improvements	\$ 877,548	-5%	(43,877)	\$ 128,195	793,230	50	18,429	2.10%	13.91%
376	Mains - Metallic	190,235,135	-25%	(47,558,784)	53,164,984	184,628,935	63	3,774,507	1.98%	22.36%
376	Mains - Plastic	470,043,912	-20%	(94,008,782)	155,804,180	408,248,515	54	10,445,420	2.22%	27.62%
378	Measure & Regulating- General	11,327,726	-25%	(2,831,931)	4,578,107	9,581,550	38	372,623	3.29%	32.33%
379	Measure & Regulating- City Gate	1,674,757	-5%	(83,738)	390,544	1,367,951	38	46,276	2.76%	22.21%
380	Services - Metallic	12,875,054	-40%	(5,150,022)	11,775,165	6,249,911	51	353,433	2.75%	65.33%
380	Services - Plastic	315,228,080	-25%	(78,807,020)	165,019,457	229,015,643	39	10,103,464	3.21%	41.88%
381	Meters	120,297,616	-5%	(6,014,881)	74,993,007	51,319,490	20	6,315,625	5.25%	59.37%
381	Telemetry (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	1,132,666,865		(234,599,738)	476,564,892	890,701,712		31,942,921		
General - Total Company										
390	Structures and Improvements	\$ 2,204,831	-14%	(308,676)	\$ 221,928	2,291,579	55	45,700	2.07%	8.83%
391	Office Furniture and Equipment	917,787	0%	-	580,210	337,576	20	45,889	5.00%	63.22%
391	Network Equipment	164,677	0%	-	69,713	94,964	6	27,446	16.67%	42.33%
392	Automobiles	567,455	5%	28,373	221,075	318,007	10	53,908	9.50%	41.01%
392	Light Trucks	9,437,199	10%	943,720	5,090,588	3,402,890	10	849,348	9.00%	59.94%
392	Trailers	2,040,442	20%	408,088	1,024,133	608,220	12	136,029	6.67%	62.74%
392	Heavy Trucks	12,665,149	15%	1,899,772	6,558,467	4,206,909	12	897,115	7.08%	60.92%
393	Stores Equipment	10,091	0%	-	5,734	4,357	20	505	5.00%	56.82%
394	Tools, Shop, and Garage Equipment	8,812,063	0%	-	3,925,749	4,886,314	15	587,471	6.67%	44.55%
395	Laboratory Equipment	-	0%	-	-	-	10	-	0.00%	0.00%
396	Power Operated Equipment	4,298,781	15%	644,817	2,074,505	1,579,459	12	304,497	7.08%	56.77%
397	Communication Equipment	1,279,665	0%	-	1,072,276	207,389	10	127,966	10.00%	83.79%
397	Communication Equipment - Two Way	629,281	0%	-	121,320	507,961	10	62,928	10.00%	19.28%
397	Comm. & Telecomm. Equipment - AES	15,492,768	0%	-	9,580,377	5,912,391	15	1,032,851	6.67%	61.84%
397	Comm. & Telecomm. Equipment - EMS	6,314,975	0%	-	768,310	5,546,665	15	420,998	6.67%	12.17%
398	Miscellaneous Equipment	50,705	0%	-	48,133	2,573	15	3,380	6.67%	94.93%
	Total General	64,885,869		3,616,094	31,362,518	29,907,257		4,596,033		
	Total Gas Utility	\$ 1,323,547,186		\$ (251,172,811)	\$ 544,292,635	\$ 1,030,427,361		\$ 40,345,632		

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	1/1/2020	Est. Future		1/1/2020	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										
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	17,213,800	0%	-	11,206,036	6,007,763	3	5,737,933	33.33%	65.10%
303	Computer Software 5 Year	228,648,176	0%	-	144,908,672	83,739,504	5	45,729,635	20.00%	63.38%
303	Computer Software 7 Year	2,855,656	0%	-	2,855,656	-	7	407,951	14.29%	100.00%
303	Computer Software 10 Year	54,843,405	0%	-	50,606,999	4,236,406	10	5,484,341	10.00%	92.28%
303	Computer Software 15 year	165,829,929	0%	-	30,356,545	135,473,383	15	11,055,329	6.67%	18.31%
	Total Intangible Plant	469,491,574		-	239,933,909	229,557,665		68,415,188		
General - Total Company										
390	Structures and Improvements	\$ 187,900,208	-25%	(46,975,052)	\$ 27,984,860	206,890,401	50	4,697,505	2.50%	11.91%
	Structures and Improvements - Leasehold									
390	Improvements	18,094,329	0%	-	3,720,899	14,373,430	15	1,206,289	6.67%	20.56%
391	Office Furniture and Equipment	28,151,926	0%	-	13,518,951	14,632,975	20	1,407,596	5.00%	48.02%
391	Network Equipment	145,688,465	0%	-	69,900,000	75,788,466	5	29,137,693	20.00%	47.98%
392	Automobiles	1,482,184	5%	74,109	648,267	759,808	10	140,808	9.50%	46.04%
392	Light Trucks	3,997,674	10%	399,767	2,416,143	1,181,763	10	359,791	9.00%	67.15%
392	Trailers	1,112,860	20%	222,572	730,837	159,451	12	74,191	6.67%	82.09%
392	Heavy Trucks	5,925,333	15%	888,800	3,355,432	1,681,101	12	419,711	7.08%	66.62%
393	Stores Equipment	246,162	0%	-	80,635	165,528	20	12,308	5.00%	32.76%
394	Tools, Shop, and Garage Equipment	4,918,298	0%	-	2,262,804	2,655,495	15	327,887	6.67%	46.01%
395	Laboratory Equipment	-	0%	-	1,473	(1,473)	10	-	0.00%	0.00%
396	Power Operated Equipment	1,027,122	15%	154,068	429,725	443,329	12	72,754	7.08%	49.22%
397	Comm. & Telecomm. Equipment	148,850	0%	-	132,562	16,287	10	14,885	10.00%	89.06%
397	Communication Equipment - Two Way	76,870	0%	-	48,377	28,493	10	7,687	10.00%	62.93%
397	Communication Equipment - Smart Grid	529,266	0%	-	15,129	514,137	20	26,463	5.00%	2.86% (2)
398	Miscellaneous Equipment	235,608	0%	-	135,756	99,852	15	15,707	6.67%	57.62%
	Total General	399,535,157		(45,235,735)	125,381,849	319,389,043		37,921,275		
	Total Common Utility	869,026,730		(45,235,735)	365,315,758	548,946,707		106,336,463		
	Total - All Utilities	\$ 10,582,216,276		\$ (2,509,514,979)	\$ 3,593,724,069	\$ 9,498,007,185		\$ 412,038,033		

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

(2) Salvage and average service life as approved in Docket No. E,G002/D-20-635.

(3)

This is a new subaccount added in 2021's filing. The Electric 397 Smart Grid account uses the same net salvage and ASL as approved in Docket No. E,G002/D-20-635 for Common 397 Smart Grid assets. The Gas 3-year software category uses a net salvage of zero percent and average service life of 3 years, in alignment with the approved Electric and Common 3-year software categories.

Docket No. E,G002/D-21-____
Petition
Schedule G - Page 1 of 4

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

Schedule G - Accrual Analytic

Account Description	Plant Balance 1/1/2020	Remove fully accrued assets	Adjusted Plant Balance 1/1/2020	Plant Balance 1/1/2021	Remove fully accrued assets	Adjusted Plant Balance 1/1/2021	Average Adjusted Plant Balance	Current approved depr rates (1)	Calculated Average Depreciation Expense	Actual accrual from Schedule E	Difference
	(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (d) + (e)	(g) = ((c)+(f)) / 2	(h)	(i) = (g) * (h)	(j)	(k) = (j) - (i)
ELECTRIC INTANGIBLE											
302 Franchise and Consents	\$ 254,353,164	\$ -	\$ 254,353,164	\$ 254,505,313	\$ -	\$ 254,505,313	\$ 254,429,238	5.00%	\$ 12,721,462	\$ 13,063,065	\$ 341,603
303 Computer Software 3 Year	201,839	(201,839)	-	201,839	(201,839)	-	-	33.33%	-	-	-
303 Computer Software 5 Year	143,853,526	(59,018,743)	84,834,782	146,119,104	(90,142,741)	55,976,363	70,405,573	19.77%	13,922,210	14,616,578	694,368
303 Computer Software 7 Year	-	-	-	-	-	-	-	14.29%	-	-	-
303 Computer Software 10 Year	-	-	-	57,816	-	57,816	28,908	10.00%	2,891	955	(1,936)
303 Computer Software 15 Year	-	-	-	-	-	-	-	6.67%	-	-	-
Electric Intangible Plant Total	\$ 398,408,529	\$ (59,220,583)	\$ 339,187,946	\$ 400,884,072	\$ (90,344,580)	\$ 310,539,492	\$ 324,863,719		\$ 26,646,563	\$ 27,680,597	\$ 1,034,035
ELECTRIC TRANSMISSION											
350 Land - Fee	\$ 24,079,212	\$ -	\$ 24,079,212	\$ 23,633,160	\$ -	\$ 23,633,160	\$ 23,856,186	N/A	N/A	N/A	N/A
350 Land - Other	141,334,199	-	141,334,199	144,807,718	-	144,807,718	143,070,958	N/A	N/A	N/A	N/A
352 Structures and Improvements	125,866,620	-	125,866,620	141,011,014	-	141,011,014	133,438,817	1.51%	2,019,482	2,022,226	2,744
353 Station Equipment	1,282,548,604	-	1,282,548,604	1,362,183,857	-	1,362,183,857	1,322,366,230	2.08%	27,447,849	27,207,418	(240,431)
354 Towers and Fixtures	118,022,279	-	118,022,279	117,886,516	-	117,886,516	117,954,398	1.84%	2,166,671	2,173,183	6,512
355 Poles and Fixtures	1,441,024,312	-	1,441,024,312	1,453,162,806	-	1,453,162,806	1,447,093,559	2.44%	35,255,637	35,385,875	130,239
356 Overhead Conductors and Devices	595,600,941	-	595,600,941	609,857,360	-	609,857,360	602,729,151	2.03%	12,262,364	12,184,331	(78,033)
357 Underground Conduit	29,883,406	-	29,883,406	29,130,918	-	29,130,918	29,507,162	1.38%	406,186	404,191	(1,995)
358 Underground Conductor and Devices	36,985,970	-	36,985,970	37,343,417	-	37,343,417	37,164,693	2.09%	778,521	789,103	10,583
359 Roads and Trails	-	-	-	-	-	-	-	1.67%	-	-	-
Electric Transmission Plant Total	\$ 3,795,345,544	\$ -	\$ 3,795,345,544	\$ 3,919,016,765	\$ -	\$ 3,919,016,765	\$ 3,857,181,154		\$ 80,336,709	\$ 80,166,327	\$ (170,382)
ELECTRIC DISTRIBUTION (MN ONLY)											
360 Land - Fee	\$ 14,843,618	\$ -	\$ 14,843,618	\$ 15,488,580	\$ -	\$ 15,488,580	\$ 15,166,099	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	48,810,213	-	48,810,213	51,384,273	-	51,384,273	50,097,243	2.09%	1,047,598	1,046,931	(666)
362 Station Equipment	596,142,833	-	596,142,833	621,532,073	-	621,532,073	608,837,453	2.32%	14,152,745	13,819,020	(333,725)
364 Poles, Towers, and Fixtures	410,043,664	-	410,043,664	454,470,606	-	454,470,606	432,257,135	4.65%	20,095,770	20,197,328	101,559
365 Overhead Conductors and Devices	441,287,334	-	441,287,334	475,416,059	-	475,416,059	458,351,696	3.19%	14,619,919	14,591,387	(28,532)
366 Underground Conduit	301,331,663	-	301,331,663	318,424,196	-	318,424,196	309,877,930	2.15%	6,663,332	6,614,383	(48,949)
367 Underground Conductor and Devices	1,061,791,816	-	1,061,791,816	1,130,337,947	-	1,130,337,947	1,096,064,881	2.23%	24,445,479	24,384,033	(61,447)
368 Line Transformers	398,208,935	-	398,208,935	410,117,228	-	410,117,228	404,163,082	3.23%	13,055,241	12,825,038	(230,204)
368 Line Capacitors	22,641,812	(4,045,024)	18,596,788	24,874,570	(6,472,490)	18,402,080	18,499,434	3.98%	735,600	931,981	196,381
369 Overhead Services	75,074,701	-	75,074,701	77,221,907	-	77,221,907	76,148,304	4.33%	3,299,731	3,309,375	9,644
369 Underground Services	218,682,830	-	218,682,830	237,430,365	-	237,430,365	228,056,597	2.39%	5,450,903	5,185,675	(265,228)
370 Meters	91,742,941	(25,688,871)	66,054,071	88,509,637	(17,487,959)	71,021,678	68,537,874	5.84%	4,003,844	4,974,936	971,092
370 Meters - AGIS	3,253,628	-	3,253,628	4,517,049	-	4,517,049	3,885,339	5.00%	194,267	233,156	38,889
371 Electric Vehicle Chargers	-	-	-	128,517	-	128,517	64,259	10.00%	6,426	6,878	452
373 Street Lighting and Signal Systems	69,387,098	-	69,387,098	73,061,129	-	73,061,129	71,224,113	5.87%	4,184,022	3,791,481	(392,541)
Electric Distribution Plant Total (MN Only)	\$ 3,753,291,666	\$ (29,733,895)	\$ 3,723,557,771	\$ 3,982,962,718	\$ (23,960,450)	\$ 3,959,002,268	\$ 3,841,280,020		\$ 111,954,876	\$ 111,911,601	\$ (43,275)

Docket No. E,G002/D-21-____
Petition
Schedule G - Page 2 of 4

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

Account Description	Plant Balance 1/1/2020	Remove fully accrued assets	Adjusted Plant Balance 1/1/2020	Plant Balance 1/1/2021	Remove fully accrued assets	Adjusted Plant Balance 1/1/2021	Average Adjusted Plant Balance	Current approved depr rates (1)	Calculated Average Depreciation Expense	Actual accrual from Schedule E	Difference
ELECTRIC GENERAL											
389 Land - Fee	\$ 4,483,437	\$ -	\$ 4,483,437	\$ 4,722,688	\$ -	\$ 4,722,688	\$ 4,603,062	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	72,970,511	-	72,970,511	74,832,814	-	74,832,814	73,901,663	2.28%	1,684,865	1,675,157	(9,708)
390 Structures and Improvements - Leasehold Improvements	1,075,433	-	1,075,433	1,075,433	-	1,075,433	1,075,433	8.18%	87,919	180,761	92,842
391 Office Furniture and Equipment	32,112,296	(260,029)	31,852,266	33,759,696	(835,340)	32,924,357	32,388,311	4.83%	1,563,990	1,388,879	(175,111)
391 Network Equipment	48,587,258	-	48,587,258	56,830,275	(12,942,606)	43,887,669	46,237,464	16.56%	7,655,154	6,542,554	(1,112,600)
392 Automobiles	6,383,510	(0)	6,383,510	7,220,133	(0)	7,220,133	6,801,821	9.76%	663,586	641,049	(22,537)
392 Light Trucks	35,062,851	(8,699,716)	26,363,136	37,692,596	(13,845,531)	23,847,065	25,105,100	9.38%	2,353,947	2,059,364	(294,583)
392 Trailers	22,098,610	(1,135,500)	20,963,111	24,510,932	(1,360,389)	23,150,543	22,056,827	6.17%	1,361,974	1,376,285	14,311
392 Heavy Trucks	116,639,842	(10,496,193)	106,143,649	128,334,854	(18,818,311)	109,516,543	107,830,096	6.88%	7,419,515	6,993,933	(425,582)
393 Stores Equipment	1,631,738	(7,460)	1,624,278	1,624,278	(92,362)	1,531,915	1,578,097	4.50%	71,040	70,626	(414)
394 Tools, Shop, and Garage Equipment	103,148,094	(3,965,920)	99,182,174	106,479,920	(2,207,608)	104,272,313	101,727,243	6.50%	6,611,603	6,225,694	(385,909)
395 Laboratory Equipment	2,984,900	(414,536)	2,570,365	2,962,117	(445,689)	2,516,429	2,543,397	10.36%	263,533	178,003	(85,530)
396 Power Operated Equipment	51,986,057	(451,521)	51,534,536	53,291,598	(1,187,261)	52,104,337	51,819,436	5.40%	2,799,118	2,964,654	165,537
397 General Communication Equipment	17,445,712	(6,200,045)	11,245,667	9,836,243	(2,752,364)	7,083,879	9,164,773	10.09%	924,928	(6,417,618)	(7,342,546)
397 Communication Equipment - Two Way	58,409,389	-	58,409,389	63,132,426	-	63,132,426	60,770,907	10.24%	6,224,700	6,153,977	(70,723)
397 Comm. & Telecomm. Equipment - AES	7,071,726	(532,159)	6,539,567	9,140,498	(663,654)	8,476,843	7,508,205	6.24%	468,314	7,545,547	7,077,233
397 Comm. & Telecomm. Equipment - EMS	41,674,693	-	41,674,693	41,314,054	-	41,314,054	41,494,373	6.26%	2,596,702	2,474,344	(122,358)
397 Communication Equipment - Smart Grid	-	-	-	1,055,124	-	1,055,124	527,562	10.09%	53,243	4,153	(49,089)
398 Miscellaneous Equipment	3,619,613	(2,021,761)	1,597,851	4,369,617	(2,171,253)	2,198,364	1,898,108	6.74%	127,976	92,076	(35,900)
Electric General Plant Total	\$ 627,386,334	\$ (34,184,840)	\$ 593,201,494	\$ 662,185,961	\$ (57,322,368)	\$ 604,863,593	\$ 599,032,543		\$ 42,932,105	\$ 40,149,438	\$ (2,782,666)
TOTAL ELECTRIC UTILITY	\$ 8,574,432,073	\$ (123,139,317)	\$ 8,451,292,756	\$ 8,965,049,516	\$ (171,627,398)	\$ 8,793,422,118	\$ 8,622,357,437		\$ 261,870,252	\$ 259,907,964	\$ (1,962,288)
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	-	-	-	25,000	-	25,000	12,500	20.80%	2,600	116	(2,484)
303 Computer Software 5 Year	8,491,794	(2,364,807)	6,126,987	8,492,502	(2,533,924)	5,958,578	6,042,782	20.80%	1,256,831	1,291,712	34,882
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	\$ 8,548,360	\$ (2,364,807)	\$ 6,183,554	\$ 8,574,069	\$ (2,533,924)	\$ 6,040,144	\$ 6,111,849		\$ 1,262,259	\$ 1,294,657	\$ 32,398
GAS TRANSMISSION (MN Only)											
365 Land - Fee	\$ 629,061	\$ -	\$ 629,061	\$ 623,534	\$ -	\$ 623,534	\$ 626,297	N/A	N/A	N/A	N/A
365 Land - Other	878,103	-	878,103	858,722	-	858,722	868,413	N/A	N/A	N/A	N/A
366 Structures and Improvements	1,068,046	-	1,068,046	932,907	-	932,907	1,000,476	1.08%	10,808	10,578	(230)
367 Mains	98,517,660	-	98,517,660	96,113,877	-	96,113,877	97,315,768	1.44%	1,398,878	1,324,189	(74,689)
369 Measure and Regulating Station	17,860,385	-	17,860,385	16,319,423	-	16,319,423	17,089,904	2.78%	474,729	451,488	(23,240)
Gas Transmission Plant Total (MN Only)	\$ 118,953,254	\$ -	\$ 118,953,254	\$ 114,848,462	\$ -	\$ 114,848,462	\$ 116,900,858		\$ 1,884,415	\$ 1,786,256	\$ (98,159)

Docket No. E,G002/D-21-____
Petition
Schedule G - Page 3 of 4

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

Schedule G - Accrual Analytic

Account Description	Plant Balance 1/1/2020	Remove fully accrued assets	Adjusted Plant Balance 1/1/2020	Plant Balance 1/1/2021	Remove fully accrued assets	Adjusted Plant Balance 1/1/2021	Average Adjusted Plant Balance	Current approved depr rates (1)	Calculated Average Depreciation Expense	Actual accrual from Schedule E	Difference
GAS DISTRIBUTION (MN ONLY)											
374 Land - Fee	\$ 369,420	\$ -	\$ 369,420	\$ 526,218	\$ -	\$ 526,218	\$ 447,819	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
375 Structures and Improvements	877,548	-	877,548	877,548	-	877,548	877,548	2.07%	18,122	18,105	(17)
376 Mains - Metallic	190,235,135	-	190,235,135	242,890,602	-	242,890,602	216,562,869	1.91%	4,141,522	3,713,325	(428,197)
376 Mains - Plastic	470,043,912	-	470,043,912	513,893,788	-	513,893,788	491,968,850	2.11%	10,400,529	10,200,054	(200,475)
378 Measure & Regulating- General	11,327,726	-	11,327,726	11,852,464	-	11,852,464	11,590,095	2.97%	344,514	342,843	(1,671)
379 Measure & Regulating- City Gate	1,674,757	-	1,674,757	1,654,578	-	1,654,578	1,664,668	2.64%	43,929	44,303	374
380 Services - Metallic	12,875,054	-	12,875,054	12,951,467	-	12,951,467	12,913,261	2.09%	269,268	251,489	(17,779)
380 Services - Plastic	315,228,080	-	315,228,080	332,583,325	-	332,583,325	323,905,702	2.92%	9,454,408	9,374,431	(79,977)
381 Meters	120,297,616	(22,588,001)	97,709,615	128,313,861	(25,044,180)	103,269,680	100,489,648	4.47%	4,492,661	5,064,178	571,518
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)	\$ 1,133,114,020	\$ (22,588,001)	\$ 1,110,526,019	\$ 1,255,728,623	\$ (25,044,180)	\$ 1,230,684,443	\$ 1,170,605,231		\$ 29,164,954	\$ 29,008,730	\$ (156,224)
GAS GENERAL											
389 Land - Fee	\$ 160,121	\$ -	\$ 160,121	\$ 417,837	\$ -	\$ 417,837	\$ 288,979	N/A	N/A	N/A	N/A
389 Land - Other	-	-	-	-	-	-	-	N/A	N/A	N/A	N/A
390 Structures and Improvements	2,204,831	-	2,204,831	2,204,831	-	2,204,831	2,204,831	2.09%	46,185	49,979	3,794
391 Office Furniture and Equipment	917,787	(26,743)	891,044	917,799	(28,151)	889,648	890,346	3.81%	33,907	33,372	(535)
391 Network Equipment	164,677	-	164,677	164,677	(38,023)	126,654	145,665	19.48%	28,371	26,165	(2,205)
392 Automobiles	567,455	-	567,455	567,455	-	567,455	567,455	8.78%	49,826	48,684	(1,142)
392 Light Trucks	9,437,199	(1,820,008)	7,617,191	11,814,404	(2,948,912)	8,865,492	8,241,341	8.26%	680,863	530,013	(150,850)
392 Trailers	2,040,442	(303,670)	1,736,771	2,284,724	(383,666)	1,901,059	1,818,915	5.78%	105,209	94,933	(10,277)
392 Heavy Trucks	12,665,149	(1,987,225)	10,677,924	16,038,241	(3,206,216)	12,832,025	11,754,975	6.18%	726,767	540,142	(186,625)
393 Stores Equipment	10,091	-	10,091	10,091	-	10,091	10,091	3.75%	379	379	0
394 Tools, Shop, and Garage Equipment	8,812,063	(259,014)	8,553,050	9,414,794	(431,682)	8,983,112	8,768,081	5.88%	515,223	455,439	(59,784)
395 Laboratory Equipment	-	-	-	-	-	-	-	10.00%	-	-	-
396 Power Operated Equipment	4,298,781	(45,835)	4,252,946	4,879,336	(331,116)	4,548,219	4,400,583	5.02%	221,063	237,893	16,830
397 Communication Equipment	1,279,665	(25,465)	1,254,199	1,265,429	(551,276)	714,153	984,176	11.10%	109,258	68,479	(40,778)
397 Communication Equipment - Two Way	629,281	-	629,281	982,506	-	982,506	805,894	10.04%	80,893	74,116	(6,777)
397 Comm. & Telecomm. Equipment - AES	15,492,768	-	15,492,768	15,492,768	-	15,492,768	15,492,768	4.76%	736,987	737,890	903
397 Comm. & Telecomm. Equipment - EMS	6,314,975	-	6,314,975	6,285,326	-	6,285,326	6,300,151	6.86%	432,255	419,584	(12,671)
398 Miscellaneous Equipment	50,705	(32,998)	17,707	50,705	(32,998)	17,707	17,707	2.10%	372	511	139
Gas General Plant Total	\$ 65,045,990	\$ (4,500,959)	\$ 60,545,032	\$ 72,790,924	\$ (7,952,040)	\$ 64,838,884	\$ 62,691,958		\$ 3,767,560	\$ 3,317,581	\$ (449,979)
TOTAL GAS UTILITY	\$ 1,325,661,625	\$ (29,453,766)	\$ 1,296,207,859	\$ 1,451,942,079	\$ (35,530,145)	\$ 1,416,411,934	\$ 1,356,309,897		\$ 36,079,188	\$ 35,407,223	\$ (671,965)

Docket No. E,G002/D-21-____
Petition
Schedule G - Page 4 of 4

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

Account Description	Plant Balance 1/1/2020	Remove fully accrued assets	Adjusted Plant Balance 1/1/2020	Plant Balance 1/1/2021	Remove fully accrued assets	Adjusted Plant Balance 1/1/2021	Average Adjusted Plant Balance	Current approved depr rates (1)	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	17,213,800	(7,673,530)	9,540,269	24,416,538	(7,673,530)	16,743,008	13,141,639	37.34%	4,907,380	4,260,223	(647,157)
303 Computer Software 5 Year	228,648,176	(88,481,617)	140,166,559	252,212,714	(98,081,831)	154,130,883	147,148,721	20.20%	29,726,094	29,224,788	(501,306)
303 Computer Software 7 Year	2,855,656	(2,855,656)	-	17,351,008	(893,228)	16,457,780	8,228,890	14.29%	1,175,556	200,581	(974,975)
303 Computer Software 10 Year	54,843,405	(43,551,532)	11,291,873	54,843,616	(43,551,532)	11,292,084	11,291,979	9.97%	1,125,628	1,141,364	15,736
303 Computer Software 15 year	165,829,929	-	165,829,929	164,668,980	-	164,668,980	165,249,454	6.74%	11,133,114	11,078,828	(54,286)
Common Intangible Plant Total	\$ 469,491,574	\$ (142,562,336)	\$ 326,929,238	\$ 513,593,465	\$ (150,200,121)	\$ 363,393,343	\$ 345,161,290		\$ 48,067,771	\$ 45,905,783	\$ (2,161,988)
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	187,900,208	-	187,900,208	196,780,452	-	196,780,452	192,340,330	2.55%	4,903,099	4,801,262	(101,837)
390 Structures and Improvements - Leasehold Improvements	18,094,329	-	18,094,329	18,094,329	-	18,094,329	18,094,329	6.87%	1,243,336	1,272,379	29,042
391 Office Furniture and Equipment	28,151,926	(2,589,012)	25,562,914	28,554,882	(4,741,586)	23,813,297	24,688,106	4.85%	1,196,500	1,119,160	(77,340)
391 Network Equipment	145,688,465	(17,113,821)	128,574,645	153,694,468	(12,846,921)	140,847,547	134,711,096	21.68%	29,205,624	27,225,640	(1,979,984)
392 Automobiles	1,482,184	-	1,482,184	1,482,184	(130,240)	1,351,944	1,417,064	9.35%	132,453	138,680	6,227
392 Light Trucks	3,997,674	(907,631)	3,090,043	4,246,562	(1,452,680)	2,793,881	2,941,962	8.42%	247,782	322,098	74,317
392 Trailers	1,112,860	(498,150)	614,710	1,112,860	(694,800)	418,060	516,385	9.45%	48,804	31,022	(17,782)
392 Heavy Trucks	5,925,333	(1,875,865)	4,049,469	6,836,035	(2,393,381)	4,442,654	4,246,061	7.32%	310,834	277,201	(33,633)
393 Stores Equipment	246,162	-	246,162	246,162	-	246,162	246,162	4.92%	12,113	12,239	126
394 Tools, Shop, and Garage Equipment	4,918,298	(287,975)	4,630,324	6,437,923	(459,553)	5,978,370	5,304,347	6.56%	348,056	320,506	(27,550)
395 Laboratory Equipment	-	-	-	-	-	-	-	10.00%	-	-	-
396 Power Operated Equipment	1,027,122	-	1,027,122	1,309,686	-	1,309,686	1,168,404	6.71%	78,415	64,463	(13,952)
397 Comm. & Telecomm. Equipment	148,850	-	148,850	368,571	-	368,571	258,710	3.67%	9,482	25,446	15,964
397 Communication Equipment - Two Way	76,870	-	76,870	76,870	-	76,870	76,870	5.70%	4,383	8,090	3,706
397 Communication Equipment - Smart Grid	529,266	-	529,266	1,469,264	-	1,469,264	999,265	5.00%	49,963	31,398	(18,565)
398 Miscellaneous Equipment	235,608	(6,502)	229,106	235,608	(20,819)	214,789	221,948	15.81%	35,091	30,235	(4,857)
Common General Plant Total	\$ 405,732,065	\$ (23,278,955)	\$ 382,453,110	\$ 427,142,765	\$ (22,739,980)	\$ 404,402,785	\$ 393,427,947		\$ 37,825,936	\$ 35,679,819	\$ (2,146,117)
TOTAL COMMON UTILITY	\$ 875,223,638	\$ (165,841,291)	\$ 709,382,347	\$ 940,736,230	\$ (172,940,101)	\$ 767,796,128	\$ 738,589,238		\$ 85,893,707	\$ 81,585,602	\$ (4,308,106)
TOTAL - ALL UTILITIES	\$ 10,775,317,336	\$ (318,434,375)	\$ 10,456,882,962	\$ 11,357,727,824	\$ (380,097,644)	\$ 10,977,630,181	\$ 10,717,256,571		\$ 383,843,147	\$ 376,900,789	\$ (6,942,358)

(1) 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.

Docket No. E,G002/D-21-____
 Petition
 Schedule H - Page 1 of 9

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

Index

Description	Table
No plant change impact (hypothetical)	2

Business Segment	FERC Account	Account Description	Proposed Less Present Accrual	Table
Common Intangible	303	Computer Software 5 Year	227,308	3
Common General	391	Network Equipment	(188,903)	4
Electric General	391	Network Equipment	356,158	5
Electric Intangible	303	Computer Software 5 Year	(236,949)	6
Gas Distribution	376	Mains - Metallic	108,596	7
Gas Transmission	369	Measure and Regulating Station	(21,372)	8
		Total	244,837	

Description	Table
Relationship mapping	9

Docket No. E,G002/D-21-____
Petition
Schedule H - Page 2 of 9

Table 2 - No Plant Change (Hypothetical)

2020 Calc (Approved)				
	Vintage	Plant	Age	Remaining Life (RL)
(h)	2020	-	0	5
(i)	2019	25,000,000	0.5	4.5
(j)	2018	20,000,000	1.5	3.5

Net Salvage Rate	5% (a)			
ASL	5 (b)			
Data as of Year-End	2019			
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)		

2021 Calc (Approved)				
	Vintage	Plant	Age	Remaining Life (RL)
(h2)	2020	-	0.5	4.5
(i2)	2019	25,000,000	1.5	3.5
(j2)	2018	20,000,000	2.5	2.5

Net Salvage Rate	5% (a2)			
ASL	5 (b2)			
Data as of Year-End	2020			
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)		

Variances			
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)	

Docket No. E,G002/D-21-____
Petition
Schedule H - Page 3 of 9

Table 3 - Driver of Common Utility Depreciation Expense Increase

	Business Segment	Common 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)	2.96 per Schedule C in Docket No. E,G002/D-20-635
(c)	Beginning Plant	228,648,176 per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2020	(88,481,617) per Schedule B in Docket No. E,G002/D-20-635
(e) = (c) + (d)	Adjusted Beginning Plant	140,166,559 per Schedule B in Docket No. E,G002/D-20-635
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2020	88,481,617
(g)	Additions	25,202,738 per Schedule D Plant In-Service Rollforward
(h)	Retirements	(1,638,200) per Schedule D Plant In-Service Rollforward
(i)	Transfers & Adjustments	- per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2020	(98,081,831) per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>154,130,883</u> per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	2.56 per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	(0.40) combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	144,908,672 per Schedule E Reserve Rollforward
(o) = (d)	Fully Reserved Assets - Beginning 2020	(88,481,617) per Schedule B in Docket No. E,G002/D-20-635
(p) = (n) + (o)	Adjusted Beginning Reserve	56,427,054 per Schedule B in Docket No. E,G002/D-20-635
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2020	88,481,617
(r)	Provision	29,224,788 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	(1,638,200) per Schedule E Reserve Rollforward
(v)	Transfers/Other	(617,916) per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2020	(98,081,831) per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>73,795,513</u> per Schedule C
(y) = (k) - (e)	Net Plant Change	13,964,324
(z) = (x) - (p)	Net Reserve Change	17,368,459
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	83,739,504
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	80,335,370
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>(3,404,134)</u> decreasing due to net plant change < net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	28,315,599
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	31,363,896
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	20.20%
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	20.35%
(ah) = (ag) - (af)	Increase/(Decrease)	<u>0.15%</u> increasing due to unaccrued balance decreasing and plant balance increasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	31,136,588
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	31,363,896
(ak) = (aj) - (ai)	Increase/(Decrease)	<u>227,308</u> increasing due to depreciation rate increasing

Docket No. E,G002/D-21-____
Petition
Schedule H - Page 4 of 9

Table 4 - Driver of Common Utility Depreciation Expense Decrease

	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)		2.72 per Schedule C in Docket No. E,G002/D-20-635
(c)	Beginning Plant	145,688,465	per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2020	(17,113,821)	per Schedule B in Docket No. E,G002/D-20-635
(e) = (c) + (d)	Adjusted Beginning Plant	128,574,645	per Schedule B in Docket No. E,G002/D-20-635
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2020	17,113,821	
(g)	Additions	32,676,041	per Schedule D Plant In-Service Rollforward
(h)	Retirements	(24,670,038)	per Schedule D Plant In-Service Rollforward
(i)	Transfers & Adjustments	-	per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2020	(12,846,921)	per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>140,847,547</u>	per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	2.67	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	69,900,000	per Schedule E Reserve Rollforward
(o) = (d)	Fully Reserved Assets - Beginning 2020	(17,113,821)	per Schedule B in Docket No. E,G002/D-20-635
(p) = (n) + (o)	Adjusted Beginning Reserve	52,786,179	per Schedule B in Docket No. E,G002/D-20-635
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2020	17,113,821	
(r)	Provision	27,225,640	per Schedule E Reserve Rollforward
(s)	Gross Salvage	164,595	per Schedule E Reserve Rollforward
(t)	Cost of Removal	-	per Schedule E Reserve Rollforward
(u) = (h)	Retirements	(24,670,038)	per Schedule E Reserve Rollforward
(v)	Transfers/Other	-	per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2020	(12,846,921)	per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>59,773,275</u>	per Schedule C
(y) = (k) - (e)	Net Plant Change	12,272,902	
(z) = (x) - (p)	Net Reserve Change	6,987,096	
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	75,788,466	
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	81,074,272	
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>5,285,806</u>	increasing due to net plant change > net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	27,875,230	
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	30,347,115	
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	21.68%	
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	21.55%	
(ah) = (ag) - (af)	Increase/(Decrease)	<u>-0.13%</u>	decreasing due to unaccrued balance increasing and plant balance increasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	30,536,019	
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	30,347,115	
(ak) = (aj) - (ai)	Increase/(Decrease)	<u>(188,903)</u>	decreasing due to depreciation rate decreasing

Docket No. E,G002/D-21-____
Petition
Schedule H - Page 5 of 9

Table 5 - 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)	3.02 per Schedule C in Docket No. E,G002/D-20-635
(c)	Beginning Plant	48,587,258 per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2020	- per Schedule B in Docket No. E,G002/D-20-635
(e) = (c) + (d)	Adjusted Beginning Plant	48,587,258 per Schedule B in Docket No. E,G002/D-20-635
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2020	-
(g)	Additions	8,531,861 per Schedule D Plant In-Service Rollforward
(h)	Retirements	(288,845) per Schedule D Plant In-Service Rollforward
(i)	Transfers & Adjustments	- per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2020	(12,942,606) per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>43,887,669</u> per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	3.45 per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	0.43 combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	24,309,381 per Schedule E Reserve Rollforward
(o) = (d)	Fully Reserved Assets - Beginning 2020	- per Schedule B in Docket No. E,G002/D-20-635
(p) = (n) + (o)	Adjusted Beginning Reserve	24,309,381 per Schedule B in Docket No. E,G002/D-20-635
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2020	-
(r)	Provision	6,542,554 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	(288,845) per Schedule E Reserve Rollforward
(v)	Transfers/Other	- per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2020	(12,942,606) per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>17,620,483</u> per Schedule C
(y) = (k) - (e)	Net Plant Change	(4,699,589)
(z) = (x) - (p)	Net Reserve Change	(6,688,897)
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	24,277,878
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	26,267,185
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>1,989,308</u> increasing due to net plant change > net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	8,044,190
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	7,622,275
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	16.56%
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	17.37%
(ah) = (ag) - (af)	Increase/(Decrease)	<u>0.81%</u> increasing due to unaccrued balance increasing and plant balance decreasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	7,266,118
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	7,622,275
(ak) = (aj) - (ai)	Increase/(Decrease)	<u>356,158</u> increasing due to depreciation rate increasing

Docket No. E,G002/D-21-____
Petition
Schedule H - Page 6 of 9

Table 6 - 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)	2.35 per Schedule C in Docket No. E,G002/D-20-635
(c)	Beginning Plant	143,853,526 per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2020	(59,018,743) per Schedule B in Docket No. E,G002/D-20-635
(e) = (c) + (d)	Adjusted Beginning Plant	84,834,782 per Schedule B in Docket No. E,G002/D-20-635
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2020	59,018,743
(g)	Additions	4,010,728 per Schedule D Plant In-Service Rollforward
(h)	Retirements	(1,815,074) per Schedule D Plant In-Service Rollforward
(i)	Transfers & Adjustments	69,924 per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2020	(90,142,741) per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>55,976,363</u> per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	2.67 per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	0.32 combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	104,357,982 per Schedule E Reserve Rollforward
(o) = (d)	Fully Reserved Assets - Beginning 2020	(59,018,743) per Schedule B in Docket No. E,G002/D-20-635
(p) = (n) + (o)	Adjusted Beginning Reserve	45,339,239 per Schedule B in Docket No. E,G002/D-20-635
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2020	59,018,743
(r)	Provision	14,616,578 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	(1,815,074) per Schedule E Reserve Rollforward
(v)	Transfers/Other	(235) per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2020	(90,142,741) per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>27,016,510</u> per Schedule C
(y) = (k) - (e)	Net Plant Change	(28,858,419)
(z) = (x) - (p)	Net Reserve Change	(18,322,729)
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	39,495,543
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	28,959,853
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>(10,535,691)</u> decreasing due to net plant change < net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	16,775,485
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	10,831,986
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	19.77%
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	19.35%
(ah) = (ag) - (af)	Increase/(Decrease)	<u>-0.42%</u> decreasing due to unaccrued balance decreasing and plant balance decreasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	11,068,935
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	10,831,986
(ak) = (aj) - (ai)	Increase/(Decrease)	<u>(236,949)</u> decreasing due to depreciation rate decreasing

Docket No. E,G002/D-21-____
Petition
Schedule H - Page 7 of 9

Table 7 - Driver of Gas Utility Depreciation Expense Increase

	Business Segment	Gas Distribution
	FERC Account	376
	Account Description	Mains - Metallic
Amounts are in whole dollars unless otherwise specified		
		Commentary
(a)	Approved Net Salvage (Rate)	-25% per Order in Docket No. E,G002/D-17-581
(b)	Approved Average Remaining Life (Yrs)	50.75 per Schedule C in Docket No. E,G002/D-20-635
(c)	Beginning Plant	190,235,135 per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2020	- per Schedule B in Docket No. E,G002/D-20-635
(e) = (c) + (d)	Adjusted Beginning Plant	190,235,135 per Schedule B in Docket No. E,G002/D-20-635
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2020	-
(g)	Additions	56,472,677 per Schedule D Plant In-Service Rollforward
(h)	Retirements	(3,865,410) per Schedule D Plant In-Service Rollforward
(i)	Transfers & Adjustments	48,199 per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2020	- per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>242,890,602</u> per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	52.91 per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	2.16 combination of additions and retirements will drive average remaining life up above the default 1 year decrease
(n)	Beginning Reserve	53,164,984 per Schedule E Reserve Rollforward
(o) = (d)	Fully Reserved Assets - Beginning 2020	- per Schedule B in Docket No. E,G002/D-20-635
(p) = (n) + (o)	Adjusted Beginning Reserve	53,164,984 per Schedule B in Docket No. E,G002/D-20-635
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2020	-
(r)	Provision	3,713,325 per Schedule E Reserve Rollforward
(s)	Gross Salvage	(0) per Schedule E Reserve Rollforward
(t)	Cost of Removal	(961,028) per Schedule E Reserve Rollforward
(u) = (h)	Retirements	(3,865,410) per Schedule E Reserve Rollforward
(v)	Transfers/Other	47,683 per Schedule E Reserve Rollforward
(w) = (j)	Fully Reserved Assets - Year-end 2020	- per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>52,099,555</u> per Schedule C
(y) = (k) - (e)	Net Plant Change	52,655,467
(z) = (x) - (p)	Net Reserve Change	(1,065,429)
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	184,628,935
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	251,513,698
(ac) = (ab) - (aa)	Change in Unaccrued Balance	<u>66,884,763</u> increasing due to net plant change > net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	3,638,034
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	4,753,607
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	1.91%
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	1.96%
(ah) = (ag) - (af)	Increase/(Decrease)	<u>0.04%</u> increasing due to unaccrued balance increasing and plant balance increasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	4,645,011
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	4,753,607
(ak) = (aj) - (ai)	Increase/(Decrease)	<u>108,596</u> increasing due to depreciation rate increasing

Docket No. E,G002/D-21-____
Petition
Schedule H - Page 8 of 9

Table 8 - Driver of Gas Utility Depreciation Expense Decrease

	Business Segment	Gas Transmission
	FERC Account	369
	Account Description	Measure and Regulating Station
Amounts are in whole dollars unless otherwise specified		
(a)	Approved Net Salvage (Rate)	-30% per Order in Docket No. E,G002/D-17-581
(b)	Approved Average Remaining Life (Yrs)	31.46 per Schedule C in Docket No. E,G002/D-20-635
(c)	Beginning Plant	17,860,385 per Schedule D Plant In-Service Rollforward
(d)	Fully Reserved Assets - Beginning 2020	- per Schedule B in Docket No. E,G002/D-20-635
(e) = (c) + (d)	Adjusted Beginning Plant	17,860,385 per Schedule B in Docket No. E,G002/D-20-635
(f) = - (d)	Reverse Fully Reserved Assets - Beginning 2020	-
(g)	Additions	(569,895) per Schedule D Plant In-Service Rollforward
(h)	Retirements	- per Schedule D Plant In-Service Rollforward
(i)	Transfers & Adjustments	(971,068) per Schedule D Plant In-Service Rollforward
(j)	Fully Reserved Assets - Year-end 2020	- per Schedule B
(k) = (e) + (f) + (g) + (h) + (i) + (j)	End Plant	<u>16,319,423</u> per Schedule C
(l)	Proposed Average Remaining Life (Yrs)	30.46 per Schedule C
(m) = (b) - (l)	Increase (decrease) in average remaining life	(1.01) combination of additions and retirements will drive average remaining life below the default 1 year decrease
(n)	Beginning Reserve	7,608,514 per Schedule E Reserve Rollforward
(o) = (d)	Fully Reserved Assets - Beginning 2020	- per Schedule B in Docket No. E,G002/D-20-635
(p) = (n) + (o)	Adjusted Beginning Reserve	7,608,514 per Schedule B in Docket No. E,G002/D-20-635
(q) = (f)	Reverse Fully Reserved Assets - Beginning 2020	-
(r)	Provision	451,488 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 2020	- per Schedule B
(x) = (p) + (q) + (r) + (s) + (t) + (u) + (v) + (w)	End Reserve	<u>8,060,002</u> per Schedule C
(y) = (k) - (e)	Net Plant Change	(1,540,963)
(z) = (x) - (p)	Net Reserve Change	451,488
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	15,609,986
(ab) = (k) - [(k) * (a)] - (x)	Ending Unaccrued Balance	<u>13,155,247</u>
(ac) = (ab) - (aa)	Change in Unaccrued Balance	(2,454,739) decreasing due to net plant change < net reserve change
(ad) = (aa) / (b)	Annual Depreciation Expense (Approved)	496,131
(ae) = (ab) / (l)	Annual Depreciation Expense (Proposed)	431,954
(af) = (ad) / (e)	Annual Depreciation Rate (Approved)	2.78%
(ag) = (ae) / (k)	Annual Depreciation Rate (Proposed)	2.65%
(ah) = (ag) - (af)	Increase/(Decrease)	<u>-0.13%</u> decreasing due to unaccrued balance decreasing and plant balance decreasing
(ai) = (af) * (k)	Annual Depreciation Expense at Approved Rate	453,326
(aj) = (ag) * (k)	Annual Depreciation Expense at Proposed Rate	<u>431,954</u>
(ak) = (aj) - (ai)	Increase/(Decrease)	(21,372) decreasing due to depreciation rate decreasing

Docket No. E,G002/D-21-____
Petition
Schedule H - Page 9 of 9

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	Unaccrued Balance	Average Remaining Life	Annual Depreciation Rate	Annual Depreciation Expense
								less Net Change in Reserve				
Common Intangible	303	Computer Software 5 Year	3	Yes (newer)	Yes (older)	Increase	Increase	Decrease	Decrease	Decrease	Increase	Increase
Common General	391	Network Equipment	4	Yes (newer)	Yes (older)	Increase	Increase	Increase	Increase	Decrease	Decrease	Decrease
Electric General	391	Network Equipment	5	Yes (newer)	Yes (older)	Decrease	Decrease	Increase	Increase	Increase	Increase	Increase
Electric Intangible	303	Computer Software 5 Year	6	Yes (newer)	Yes (older)	Decrease	Decrease	Decrease	Decrease	Increase	Decrease	Decrease
Gas Distribution	376	Mains - Metallic	7	Yes (newer)	Yes (older)	Increase	Decrease	Increase	Increase	Increase	Increase	Increase
Gas Transmission	369	Measure and Regulating Station	8	No (older)	No (newer)	Decrease	Increase	Decrease	Decrease	Decrease	Decrease	Decrease

Docket No. E,G002/D-21-____
Petition
Schedule I - Page 1 of 1

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

	<u>As of 12/31/2019</u>		<u>As of 2/28/2021</u>		<u>As of 3/31/2021</u>		<u>March 2021 depreciation expense</u>	<u>March 2021 change</u>	
	<u>Plant Balance</u>	<u>Estimated Allocated Reserve Balance</u>	<u>Plant Balance</u>	<u>Estimated Allocated Reserve Balance</u>	<u>Plant Balance</u>	<u>Actual Reserve Balance</u>		<u>Plant Balance</u>	<u>Reserve Balance</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(e) - (c)	(f) - (g) - (d)
Electric									
Maple Grove	21,843,481	9,146,708	22,005,009	10,433,782	22,006,983	10,521,988	33,302	1,975	54,904
Chestnut	21,101,464	8,921,813	22,434,252	9,904,561	22,434,536	9,973,300	28,389	284	40,350
Other	30,025,566	6,428,261	30,386,453	7,596,182	30,386,453	7,560,680	59,752	-	(95,253)
Total:	72,970,511	24,496,782	74,825,714	27,934,525	74,827,972	28,055,967	121,443	2,258	-
Gas	2,204,831	221,928	2,204,831	280,237	2,204,831	283,454	3,216	-	-
Total:	2,204,831	221,928	2,204,831	280,237	2,204,831	283,454	3,216	2,258	-
Common									
414 Nicollet	77,914,214	12,520,701	83,462,804	12,788,282	83,466,464	13,139,589	169,816	3,660	181,491
Rice Street	21,317,900	3,195,106	22,100,494	3,333,443	22,993,747	3,440,446	59,337	893,252	47,666
Maple Grove	13,009,779	1,614,430	12,919,518	1,660,663	12,919,518	1,718,706	30,253	-	27,790
Hugo	10,788,665	1,242,211	10,878,432	1,304,322	10,878,432	1,348,168	20,519	-	23,326
Other	64,869,650	9,412,412	67,693,380	9,359,927	67,693,504	9,229,958	150,305	125	(280,273)
Total:	187,900,208	27,984,860	197,054,628	28,446,638	197,951,665	28,876,867	430,230	897,037	0
Grand Total:	263,075,551	52,703,570	274,085,173	56,661,400	274,984,469	57,216,288	554,889	901,554	0

CERTIFICATE OF SERVICE

I, Crystal Syvertsen, hereby certify that I have this day served copies or summaries of the foregoing document on the attached list of persons.

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

xx electronic filing

Docket No. E,G002/D-20-635
Xcel Energy's Miscellaneous Electric & Gas Service List

Dated this 29th day of July 2021

/s/

Crystal Syvertsen
Regulatory Administrator

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Alison C	Archer	aarcher@misoenergy.org	MISO	2985 Ames Crossing Rd Eagan, MN 55121	Electronic Service	No	OFF_SL_20-635_D-20-635
James J.	Bertrand	james.bertrand@stinson.com	STINSON LLP	50 S 6th St Ste 2600 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_20-635_D-20-635
James	Canaday	james.canaday@ag.state.mn.us	Office of the Attorney General-RUD	Suite 1400 445 Minnesota St. St. Paul, MN 55101	Electronic Service	No	OFF_SL_20-635_D-20-635
John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd. St, Louis, MO 63119-2044	Electronic Service	No	OFF_SL_20-635_D-20-635
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_20-635_D-20-635
Riley	Conlin	riley.conlin@stoel.com	Stoel Rives LLP	33 S. 6th Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_20-635_D-20-635
Brooke	Cooper	bcooper@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	OFF_SL_20-635_D-20-635
George	Crocker	gwillc@nawo.org	North American Water Office	PO Box 174 Lake Elmo, MN 55042	Electronic Service	No	OFF_SL_20-635_D-20-635
John	Farrell	jfarrell@ilsr.org	Institute for Local Self-Reliance	2720 E. 22nd St Institute for Local Self-Reliance Minneapolis, MN 55406	Electronic Service	No	OFF_SL_20-635_D-20-635
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_20-635_D-20-635

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Edward	Garvey	edward.garvey@AESLconsulting.com	AESL Consulting	32 Lawton St Saint Paul, MN 55102-2617	Electronic Service	No	OFF_SL_20-635_D-20-635
Janet	Gonzalez	Janet.gonzalez@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 55101	Electronic Service	No	OFF_SL_20-635_D-20-635
Todd J.	Guerrero	todd.guerrero@kutakrock.com	Kutak Rock LLP	Suite 1750 220 South Sixth Street Minneapolis, MN 554021425	Electronic Service	No	OFF_SL_20-635_D-20-635
Matthew B	Harris	matt.b.harris@xcelenergy.com	XCEL ENERGY	401 Nicollet Mall FL 8 Minneapolis, MN 55401	Electronic Service	No	OFF_SL_20-635_D-20-635
Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_20-635_D-20-635
Annete	Henkel	mui@mutilityinvestors.org	Minnesota Utility Investors	413 Wacouta Street #230 St.Paul, MN 55101	Electronic Service	No	OFF_SL_20-635_D-20-635
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