

**Northern States Power Company  
Electric Utility – Total Company  
Depreciation Rates – Remaining Life Technique  
Effective January 1, 2023**

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

**Northern States Power Company  
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Electric Utility  
Steam Production

<b>Account</b>	<b>Description</b>	<b>Net Salvage (%)</b>	<b>Remaining Life 01/01/18</b>
<b>Allen S. King</b>			
E311	Structures & Improvements	-8.2	19.5 yrs
E312	Boiler Plant Equipment	-8.2	19.5
E314	Turbogenerator Units	-8.2	19.5
E315	Accessory Electric Equipment	-8.2	19.5
E316	Miscellaneous Power Plant Equipment	-8.2	19.5
<b>Red Wing</b>			
E311	Structures & Improvements	-27.8	10.0 yrs
E312	Boiler Plant Equipment	-27.8	10.0
E314	Turbogenerator Units	-27.8	10.0
E315	Accessory Electric Equipment	-27.8	10.0
E316	Miscellaneous Power Plant Equipment	-27.8	10.0
<b>Sherco Unit 1</b>			
E311	Structures & Improvements	-15.2	8.0 yrs
E312	Boiler Plant Equipment	-15.2	8.0
E314	Turbogenerator Units	-15.2	8.0
E315	Accessory Electric Equipment	-15.2	8.0
E316	Miscellaneous Power Plant Equipment	-15.2	8.0
<b>Sherco Unit 2</b>			
E311	Structures & Improvements	-15.2	8.0 yrs
E312	Boiler Plant Equipment	-15.2	5.0
E314	Turbogenerator Units	-15.2	5.0
E315	Accessory Electric Equipment	-15.2	5.0
E316	Miscellaneous Power Plant Equipment	-15.2	5.0
<b>Sherco Unit 3</b>			
E311	Structures & Improvements	-5.4	17.0 yrs
E312	Boiler Plant Equipment	-5.4	17.0
E314	Turbogenerator Units	-5.4	17.0
E315	Accessory Electric Equipment	-5.4	17.0
E316	Miscellaneous Power Plant Equipment	-5.4	17.0
<b>Wilmarth</b>			
E311	Structures & Improvements	-26.8	10.0 yrs
E312	Boiler Plant Equipment	-26.8	10.0
E314	Turbogenerator Units	-26.8	10.0
E315	Accessory Electric Equipment	-26.8	10.0
E316	Miscellaneous Power Plant Equipment	-26.8	10.0

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Electric Utility  
Nuclear Production

<b>Account</b>	<b>Description</b>	<b>Net Salvage (%)</b>	<b>Remaining Life 01/01/18</b>
<b>Monticello</b>			
E302	Franchises & Consents	0.0	12.8 yrs
E321	Structures & Improvements	0.0	12.8
E322	Reactor Plant Equipment	0.0	12.8
E323	Turbogenerator Units	0.0	12.8
E324	Accessory Electric Equipment	0.0	12.8
E325	Miscellaneous Power Plant Equipment	0.0	12.8
<b>Monticello - Interim Storage Facility</b>			
E321	Structures and Improvements	0.0	12.8 yrs
E322	Reactor Plant Equipment	0.0	12.8
<b>Prairie Island Unit 1 &amp; 2</b>			
E302	Franchises & Consents	0.0	16.3 yrs
E321	Structures & Improvements	0.0	16.3
E322	Reactor Plant Equipment	0.0	16.3
E323	Turbogenerator Units	0.0	16.3
E324	Accessory Electric Equipment	0.0	16.3
E325	Miscellaneous Power Plant Equipment	0.0	16.3
<b>Prairie Island - Interim Storage Facility</b>			
E321	Structures and Improvements	0.0	16.3 yrs
E322	Reactor Plant Equipment	0.0	16.3

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Hydro Production

<b>Account</b>	<b>Description</b>	<b>Net Salvage (%)</b>	<b>Remaining Life 01/01/18</b>
<b>Hennepin Island</b>			
E302	Franchises & Consents	0.0	16.2 yrs
E331	Structures & Improvements	-26.4	16.2
E332	Reservoirs, Dams & Waterways	-26.4	16.2
E333	Water Wheels, Turbines & Generators	-26.4	16.2
E334	Accessory Electric Equipment	-26.4	16.2
E335	Miscellaneous Power Plant Equipment	-26.4	16.2
<b>St. Croix Falls</b>			
E331	Structures & Improvements	-7.5	10.0 yrs
E332	Reservoirs, Dams & Waterways	-7.5	10.0
<b>Upper Dam</b>			
E332	Reservoirs, Dams & Waterways	-26.4	16.2 yrs
E335	Miscellaneous Power Plant Equipment	-26.4	16.2

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Electric Utility  
Other Production

<b>Account</b>	<b>Description</b>	<b>Net Salvage (%)</b>	<b>Remaining Life 01/01/18</b>
<b>Angus C. Anson Unit 2 &amp; 3</b>			
E341	Structures & Improvements	-6.5	17.4 yrs
E342	Fuel Holders, Producers & Accessories	-9.6	8.0
E343	Prime Movers	-9.6	8.0
E344	Generators	-9.6	8.0
E345	Accessory Electric Equipment	-9.6	8.0
E346	Miscellaneous Power Plant Equipment	-9.6	8.0
<b>Angus C. Anson Unit 4</b>			
E341	Structures & Improvements	-6.5	17.4 yrs
E342	Fuel Holders, Producers & Accessories	-6.5	17.4
E343	Prime Movers	-6.5	17.4
E344	Generators	-6.5	17.4
E345	Accessory Electric Equipment	-6.5	17.4
E346	Miscellaneous Power Plant Equipment	-6.5	17.4
<b>Black Dog Unit 5</b>			
E341	Structures & Improvements	-11.4	14.0 yrs
E342	Fuel Holders, Producers & Accessories	-11.4	14.0
E343	Prime Movers	-11.4	14.0
E344	Generators	-11.4	14.0
E345	Accessory Electric Equipment	-11.4	14.0
E346	Miscellaneous Power Plant Equipment	-11.4	14.0
<b>Black Dog Unit 6</b>			
E341	Structures & Improvements	-5.0	40.0 yrs*
E342	Fuel Holders, Producers & Accessories	-5.0	40.0*
E343	Prime Movers	-5.0	40.0*
E344	Generators	-5.0	40.0*
E345	Accessory Electric Equipment	-5.0	40.0*
E346	Miscellaneous Power Plant Equipment	-5.0	40.0*
<b>Blue Lake Units 1 thru 4</b>			
E341	Structures & Improvements	-11.7	17.4 yrs
E342	Fuel Holders, Producers & Accessories	-22.9	1.5
E343	Prime Movers	-22.9	1.5
E344	Generators	-22.9	1.5
E345	Accessory Electric Equipment	-22.9	1.5
E346	Miscellaneous Power Plant Equipment	-22.9	1.5

\*Note: Remaining Lives shown for Black Dog 6 is as of March 2018, the facility's in-service date.

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<b>Account</b>	<b>Description</b>	<b>Net Salvage (%)</b>	<b>Remaining Life 01/01/18</b>
<b>Blue Lake Units 7 &amp; 8</b>			
E341	Structures & Improvements	-11.7	17.4 yrs
E342	Fuel Holders, Producers & Accessories	-11.7	17.4
E343	Prime Movers	-11.7	17.4
E344	Generators	-11.7	17.4
E345	Accessory Electric Equipment	-11.7	17.4
E346	Miscellaneous Power Plant Equipment	-11.7	17.4
<b>Border Winds Project</b>			
E340.1	Wind Rights	0.0	23.0 yrs
E341	Structures & Improvements	-8.5	23.0
E342	Fuel Holders, Producers & Accessories	-8.5	23.0
E343	Prime Movers	-8.5	23.0
E344	Generators	-8.5	23.0
E345	Accessory Electric Equipment	-8.5	23.0
E346	Miscellaneous Power Plant Equipment	-8.5	23.0
<b>Courtenay Winds Project</b>			
E340.1	Wind Rights	0.0	23.9 yrs
E341	Structures & Improvements	-8.5	23.9
E342	Fuel Holders, Producers & Accessories	-8.5	23.9
E343	Prime Movers	-8.5	23.9
E344	Generators	-8.5	23.9
E345	Accessory Electric Equipment	-8.5	23.9
E346	Miscellaneous Power Plant Equipment	-8.5	23.9
<b>Grand Meadow Wind Project</b>			
E340.1	Wind Rights	0.0	15.9 yrs
E341	Structures & Improvements	-11.1	15.9
E342	Fuel Holders, Producers & Accessories	-11.1	15.9
E343	Prime Movers	-11.1	15.9
E344	Generators	-11.1	15.9
E345	Accessory Electric Equipment	-11.1	15.9
E346	Miscellaneous Power Plant Equipment	-11.1	15.9

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<b>Account</b>	<b>Description</b>	<b>Net Salvage (%)</b>	<b>Remaining Life 01/01/18</b>
<b>Granite City</b>			
E341	Structures & Improvements	-50.4	1.5 yrs
E342	Fuel Holders, Producers & Accessories	-50.4	1.5
E343	Prime Movers	-50.4	1.5
E344	Generators	-50.4	1.5
E345	Accessory Electric Equipment	-50.4	1.5
E346	Miscellaneous Power Plant Equipment	-50.4	1.5
<b>High Bridge</b>			
E341	Structures & Improvements	-3.5	30.4 yrs
E342	Fuel Holders, Producers & Accessories	-3.5	30.4
E343	Prime Movers	-3.5	30.4
E344	Generators	-3.5	30.4
E345	Accessory Electric Equipment	-3.5	30.4
E346	Miscellaneous Power Plant Equipment	-3.5	30.4
<b>Inver Hills</b>			
E341	Structures & Improvements	-18.3	9.0 yrs
E342	Fuel Holders, Producers & Accessories	-18.3	9.0
E344	Generators	-18.3	9.0
E345	Accessory Electric Equipment	-18.3	9.0
E346	Miscellaneous Power Plant Equipment	-18.3	9.0
<b>Nobles Wind Project</b>			
E340.1	Wind Rights	0.0	17.9 yrs
E341	Structures & Improvements	-6.0	17.9
E342	Fuel Holders, Producers & Accessories	-6.0	17.9
E343	Prime Movers	-6.0	17.9
E344	Generators	-6.0	17.9
E345	Accessory Electric Equipment	-6.0	17.9
E346	Miscellaneous Power Plant Equipment	-6.0	17.9
<b>Pleasant Valley Wind Project</b>			
E340.1	Wind Rights	0.0	23.0 yrs
E341	Structures & Improvements	-8.5	23.0
E342	Fuel Holders, Producers & Accessories	-8.5	23.0
E343	Prime Movers	-8.5	23.0
E344	Generators	-8.5	23.0
E345	Accessory Electric Equipment	-8.5	23.0
E346	Miscellaneous Power Plant Equipment	-8.5	23.0

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<b>Riverside</b>			
E341	Structures & Improvements	-11.3	31.2 yrs
E342	Fuel Holders, Producers & Accessories	-11.3	31.2
E343	Prime Movers	-11.3	31.2
E344	Generators	-11.3	31.2
E345	Accessory Electric Equipment	-11.3	31.2
E346	Miscellaneous Power Plant Equipment	-11.3	31.2
<b>United Hospital</b>			
E344	Generators	0.0	0.0 yrs
<b>Wind-to-Battery System</b>			
E348.1	Energy Storage Equipment	0.0	6.0 yrs