

Northern States Power Company - South Dakota: Transmission, Distribution & General
 Schedule 07 TDG - Comparison of Present and Proposed Depreciation Parameters and Rates

Xcel Energy
 Comparison of Present and Proposed Depreciation Parameters and Rates
 Electric Utility

FERC Account	Account Description	Present					Proposed				Annual Rate
		Average Life	Curve	Net Salvage	Annual Rate		Average Life	Net Salvage	Net Salvage	Annual Rate	Percent Change
Intangible Plant											
302	Franchise and Consents	20	N/A	0	5.00%	(1)	20	N/A	0	5.00%	0.00%
303	Computer Software 3 Year	3	N/A	0	33.33%		3	N/A	0	34.24%	0.91%
303	Computer Software 5 Year	5	N/A	0	18.99%		5	N/A	0	22.05%	3.06%
303	Computer Software 7 Year	7	N/A	0	14.29%		7	N/A	0	14.29%	0.00%
303	Computer Software 10 Year	10	N/A	0	10.00%		10	N/A	0	10.24%	0.24%
303	Computer Software 15 Year			(3)			15	N/A	0	6.67%	6.67%
Transmission											
352	Structures and Improvements	68	R5	0	1.28%		70	R5	-5	1.47%	0.19%
353	Station Equipment	56	R2	-10	1.73%		56	R2	-15	1.98%	0.25%
354	Towers and Fixtures	70	R4	-35	1.32%		75	R4	-35	1.62%	0.30%
355	Poles and Fixtures	62	R2	-35	2.03%		62	R2	-50	2.37%	0.34%
356	Overhead Conductors and Devices	63	R1	-30	1.86%		67	R1	-35	1.97%	0.11%
357	Underground Conduit	73	R4	0	1.20%		73	R4	0	1.33%	0.13%
358	Underground Conductor and Devices	55	R2	0	1.65%		50	R3	-5	2.01%	0.36%
359	Roads and Trails			(3)			60	R3	0	1.67%	1.67%
Distribution - SD Only											
361	Structures and Improvements	60	R3	-30	2.08%		63	R2.5	-30	2.02%	-0.06%
362	Station Equipment	55	R1.5	-20	2.10%		53	R2	-25	2.26%	0.16%
364	Poles, Towers, and Fixtures	44	R1	-100	4.33%		47	R1	-120	4.56%	0.22%
365	Overhead Conductors and Devices	39	L0	-20	2.98%		39	L0	-25	3.12%	0.14%
366	Underground Conduit	52	R3	-10	1.96%		56	R3	-20	2.06%	0.10%
367	Underground Conductor and Devices	45	R2.5	0	2.13%		49	R1.5	-10	2.17%	0.04%
368	Line Transformers	32	N/A	-5	2.58%		32	N/A	-5	4.79%	2.21%
368	Line Capacitors	25	N/A	-10	3.89%		25	N/A	-7	5.85%	1.96%
369	Overhead Services	40	R1.5	-70	3.96%		42	R1.5	-85	4.03%	0.08%
369	Underground Services	41	R4	-5	2.41%		44	R4	-5	2.24%	-0.17%
369	Electric Vehicle Supply Infrastructure			(3)			10	SQ	0	10.00%	10.00%
370	Meters	15	N/A	0	3.57%		15	N/A	-5	12.61%	9.04%
370	Meters - AGIS			(3)			20	N/A	0	5.00%	5.00%
370	Electric Vehicle Chargers			(3)			10	SQ	0	10.00%	10.00%
373	Street Lighting and Signal Systems	29	L0	-35	4.50%		29	L0	-40	4.71%	0.21%
General											
390	Structures and Improvements	57	R1.5	-20	1.97%	(5)	55	R1.5	-20	2.18%	0.21%
390	Structures and Improvements - Leasehold Improvements	10	SQ	0	10.00%	(2)	10	SQ	0	10.00%	0.00%
391	Office Furniture and Equipment	20	N/A	0	4.83%		20	N/A	0	4.45%	-0.38%
391	Network Equipment	4	N/A	0	23.28%		6	N/A	0	15.41%	-7.87%
392	Automobiles	10	N/A	0	9.82%		10	N/A	5	8.92%	-0.90%
392	Light Trucks	12	N/A	0	8.12%		10	N/A	10	8.32%	0.19%
392	Trailers	15	N/A	0	6.59%		12	N/A	20	5.97%	-0.63%
392	Heavy Trucks	14	N/A	0	7.02%		12	N/A	15	6.36%	-0.66%
393	Stores Equipment	20	N/A	0	4.84%		20	N/A	0	4.15%	-0.69%
394	Tools, Shop, and Garage Equipment	15	N/A	0	6.46%		15	N/A	0	6.16%	-0.30%
395	Laboratory Equipment	10	N/A	0	9.36%		10	N/A	0	8.78%	-0.59%
396	Power Operated Equipment	12	N/A	0	8.22%		12	N/A	15	6.05%	-2.18%
397	General Communication Equipment	9	N/A	0	10.76%		10	N/A	0	9.87%	-0.89%
397	Communication Equipment - Two Way	9	N/A	0	10.70%		10	N/A	0	9.29%	-1.42%
397	Comm. & Telecomm. Equipment - AES	15	N/A	0	6.51%		15	N/A	0	4.87%	-1.65%
397	Comm. & Telecomm. Equipment - EMS	15	N/A	0	6.49%		15	N/A	0	6.14%	-0.34%
397	Communication Equipment - Smart Grid	9	N/A	0	10.76%		20	N/A	0	4.98%	-5.78%
398	Miscellaneous Equipment	15	N/A	0	6.28%		15	N/A	0	6.40%	0.12%

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 Common Utility

FERC Account	Account Description	Present					Proposed				Annual Rate Percent Change
		Average Life	Curve	Net Salvage	Annual Rate		Average Life	Curve	Net Salvage	Annual Rate	
	301 Intangible Organization Costs			(4)				(4)			0.00%
	302 Franchise and Consents	20	N/A	0	5.00%	(1)	20	N/A	0	5.00%	0.00%
	303 Computer Software 3 Year	3	N/A	0	33.33%		3	N/A	0	34.72%	1.39%
	303 Computer Software 5 Year	5	N/A	0	20.75%		5	N/A	0	20.68%	-0.07%
	303 Computer Software 7 Year	7	N/A	0	14.29%		7	N/A	0	14.40%	0.11%
	303 Computer Software 10 Year	10	N/A	0	10.99%		10	N/A	0	11.26%	0.27%
	303 Computer Software 15 year	15	N/A	0	6.67%		15	N/A	0	6.82%	0.16%
General Plant											
	390 Structures and Improvements	55	R1.5	-20	2.23%	(5)	50	L0	-25	2.55%	0.32%
	390 Structures and Improvements - Leasehold Improvements	15	SQ	0	6.87%	(2)	15	SQ	0	7.13%	0.26%
	391 Office Furniture and Equipment	20	N/A	0	5.32%		20	N/A	0	4.49%	-0.83%
	391 Network Equipment	4	N/A	0	25.97%		5	N/A	0	17.69%	-8.27%
	392 Automobiles	10	N/A	0	10.24%		10	N/A	5	7.61%	-2.63%
	392 Light Trucks	12	N/A	0	8.79%		10	N/A	10	8.11%	-0.68%
	392 Trailers	15	N/A	0	6.82%		12	N/A	20	6.07%	-0.75%
	392 Heavy Trucks	14	N/A	0	7.39%		12	N/A	15	6.46%	-0.93%
	393 Stores Equipment	20	N/A	0	5.03%		20	N/A	0	4.48%	-0.54%
	394 Tools, Shop, and Garage Equipment	15	N/A	0	6.84%		15	N/A	0	6.26%	-0.57%
	395 Laboratory Equipment	10	N/A	0	11.61%	(3)	10	N/A	0	10.00%	-1.61%
	396 Power Operated Equipment	12	N/A	0	8.55%		12	N/A	15	6.37%	-2.18%
	397 Comm. & Telecomm. Equipment	9	N/A	0	11.90%		10	N/A	0	9.38%	-2.52%
	397 Communication Equipment - Two Way	9	N/A	0	12.06%		10	N/A	0	8.23%	-3.83%
	397 Communication Equipment - Smart Grid	9	N/A	0	11.90%	(3)	20	N/A	0	5.00%	-6.90%
	398 Miscellaneous Equipment	15	N/A	0	7.20%		15	N/A	0	2.68%	-4.52%

(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) Currently there is no balance in these accounts. In the event plant is added to these accounts, the Company is requests authorization to use the depreciation rate proposed based on the proposed parameters for each account.

(4) Account 301 is not amortized. The Company is including Account 301 in all schedules for completeness.

(5) Account 390-Structures and Improvements includes several specific locations that have separate distinct remaining lives. Please refer to Schedule D.