Northern States Power Company Electric Utility – Total Company Depreciation Rates – Remaining Life Technique Effective January 1, 2026 Docket No. EL25-____ Statement J Footnote Page 1 of 1

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. Please see depreciation witness Kietzman's Schedule 04 – Production Summary of Proposed Remaining Lives, for proposed estimated remaining lives.