

Electric Utility
Steam Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Allen S. King				
E311	Structures & Improvements	-11.3	3.0	Dec-28
E312	Boiler Plant Equipment	-11.3	3.0	Dec-28
E314	Turbogenerator Units	-11.3	3.0	Dec-28
E315	Accessory Electric Equipment	-11.3	3.0	Dec-28
E316	Miscellaneous Power Plant Equipment	-11.3	3.0	Dec-28
Sherco Unit 1				
E311	Structures & Improvements	-15.0	1.0	Dec-26
E312	Boiler Plant Equipment	-15.0	1.0	Dec-26
E314	Turbogenerator Units	-15.0	1.0	Dec-26
E315	Accessory Electric Equipment	-15.0	1.0	Dec-26
E316	Miscellaneous Power Plant Equipment	-15.0	1.0	Dec-26
Sherco Unit 2				
E311	Structures & Improvements	-15.0	1.0	Dec-26
E312	Boiler Plant Equipment	-15.0	0.0	Dec-23
E314	Turbogenerator Units	-15.0	0.0	Dec-23
E315	Accessory Electric Equipment	-15.0	0.0	Dec-23
E316	Miscellaneous Power Plant Equipment	-15.0	0.0	Dec-23
Sherco Unit 3				
E311	Structures & Improvements	-16.8	5.0	Dec-30
E312	Boiler Plant Equipment	-16.8	5.0	Dec-30
E314	Turbogenerator Units	-16.8	5.0	Dec-30
E315	Accessory Electric Equipment	-16.8	5.0	Dec-30
E316	Miscellaneous Power Plant Equipment	-16.8	5.0	Dec-30

Electric Utility
Steam Renewable Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Red Wing				
E311	Miscellaneous Power Plant Equipment	-25.2	12.0	Dec-37
E312	Boiler Plant Equipment	-25.2	12.0	Dec-37
E313	Boiler Plant Equipment	-25.2	12.0	Dec-37
E314	Turbogenerator Units	-25.2	12.0	Dec-37
E315	Accessory Electric Equipment	-25.2	12.0	Dec-37
E316	Miscellaneous Power Plant Equipment	-25.2	12.0	Dec-37
Wilmarth				
E311	Structures & Improvements	-26.2	12.0	Dec-37
E312	Boiler Plant Equipment	-26.2	12.0	Dec-37
E313	Boiler Plant Equipment	-26.2	12.0	Dec-37
E314	Turbogenerator Units	-26.2	12.0	Dec-37
E315	Accessory Electric Equipment	-26.2	12.0	Dec-37
E316	Miscellaneous Power Plant Equipment	-26.2	12.0	Dec-37

Electric Utility
Nuclear Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Monticello				
E302	Franchises & Consents	*	24.8	Sep-50
E321	Structures & Improvements	*	24.8	Sep-50
E322	Reactor Plant Equipment	*	24.8	Sep-50
E323	Turbogenerator Units	*	24.8	Sep-50
E324	Accessory Electric Equipment	*	24.8	Sep-50
E325	Miscellaneous Power Plant Equipment	*	24.8	Sep-50
Monticello - Interim Storage Facility				
E321	Structures & Improvements	*	24.8	Sep-50
E322	Reactor Plant Equipment	*	24.8	Sep-50
Prairie Island Unit 1 & 2				
E302	Franchises & Consents	*	28.3	Apr-54
E321	Structures & Improvements	*	28.3	Apr-54
E322	Reactor Plant Equipment	*	28.3	Apr-54
E323	Turbogenerator Units	*	28.3	Apr-54
E324	Accessory Electric Equipment	*	28.3	Apr-54
E325	Miscellaneous Power Plant Equipment	*	28.3	Apr-54
Prairie Island - Interim Storage Facility				
E321	Structures & Improvements	*	28.3	Apr-54
E322	Reactor Plant Equipment	*	28.3	Apr-54

* Note: The Nuclear Decommissioning Accrual is set as an amount rather than a net salvage rate.

Electric Utility
Hydro Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Hennepin Island				
E302	Franchises & Consents	0.0	48.2	Feb-74
E331	Structures & Improvements	-27.5	48.2	Feb-74
E332	Reservoirs, Dams & Waterways	-27.5	48.2	Feb-74
E333	Water Wheels, Turbines & Generators	-27.5	48.2	Feb-74
E334	Accessory Electric Equipment	-27.5	48.2	Feb-74
E335	Miscellaneous Power Plant Equipment	-27.5	48.2	Feb-74
St. Croix Falls				
E331	Structures & Improvements	-38.9	22.0	Dec-47
E332	Reservoirs, Dams & Waterways	-38.9	22.0	Dec-47
Upper Dam				
E332	Reservoirs, Dams & Waterways	-28.4	48.2	Feb-74
E335	Miscellaneous Power Plant Equipment	-28.4	48.2	Feb-74

Electric Utility
Solar Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Sherco Solar (Unit 1)				
E341	Turbogenerator Units	1.9	33.8	Oct-59
E342	Accessory Electric Equipment	1.9	33.8	Oct-59
E343	Turbogenerator Units	1.9	33.8	Oct-59
E344	Accessory Electric Equipment	1.9	33.8	Oct-59
E345	Accessory Electric Equipment	1.9	33.8	Oct-59
E346	Miscellaneous Power Plant Equipment	1.9	33.8	Oct-59
Sherco Solar (Unit 2)				
E341	Turbogenerator Units	2.0	34.8	Oct-60
E342	Accessory Electric Equipment	2.0	34.8	Oct-60
E343	Turbogenerator Units	2.0	34.8	Oct-60
E344	Accessory Electric Equipment	2.0	34.8	Oct-60
E345	Accessory Electric Equipment	2.0	34.8	Oct-60
E346	Miscellaneous Power Plant Equipment	2.0	34.8	Oct-60
Sherco Solar (Unit 3)				
E341	Turbogenerator Units	2.0	35.7	Aug-61
E342	Accessory Electric Equipment	2.0	35.7	Aug-61
E343	Turbogenerator Units	2.0	35.7	Aug-61
E344	Accessory Electric Equipment	2.0	35.7	Aug-61
E345	Accessory Electric Equipment	2.0	35.7	Aug-61
E346	Miscellaneous Power Plant Equipment	2.0	35.7	Aug-61

Electric Utility
Wind Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Blazing Star 1 Wind				
E340.1	Wind Rights	0.0	29.3	Apr-55
E341	Structures & Improvements	-11.9	29.3	Apr-55
E342	Fuel Holders, Producers & Accessories	-11.9	29.3	Apr-55
E343	Prime Movers	-11.9	29.3	Apr-55
E344	Generators	-11.9	29.3	Apr-55
E345	Accessory Electric Equipment	-11.9	29.3	Apr-55
E346	Miscellaneous Power Plant Equipment	-11.9	29.3	Apr-55
Blazing Star 2 Wind				
E340.1	Wind Rights	0.0	30.1	Jan-56
E341	Structures & Improvements	-10.9	30.1	Jan-56
E342	Fuel Holders, Producers & Accessories	-10.9	30.1	Jan-56
E343	Prime Movers	-10.9	30.1	Jan-56
E344	Generators	-10.9	30.1	Jan-56
E345	Accessory Electric Equipment	-10.9	30.1	Jan-56
E346	Miscellaneous Power Plant Equipment	-10.9	30.1	Jan-56
Border Winds				
E340.1	Wind Rights	0.0	24.0	Dec-49
E341	Structures & Improvements	-10.1	24.0	Dec-49
E342	Fuel Holders, Producers & Accessories	-10.1	24.0	Dec-49
E343	Prime Movers	-10.1	24.0	Dec-49
E344	Generators	-10.1	24.0	Dec-49
E345	Accessory Electric Equipment	-10.1	24.0	Dec-49
E346	Miscellaneous Power Plant Equipment	-10.1	24.0	Dec-49
Community Wind North				
E340.1	Wind Rights	0.0	20.0	Dec-45
E341	Structures & Improvements	-11.7	20.0	Dec-45
E342	Fuel Holders, Producers & Accessories	-11.7	20.0	Dec-45
E343	Prime Movers	-11.7	20.0	Dec-45
E344	Generators	-11.7	20.0	Dec-45
E345	Accessory Electric Equipment	-11.7	20.0	Dec-45
E346	Miscellaneous Power Plant Equipment	-11.7	20.0	Dec-45

Electric Utility
Wind Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Courtenay Wind				
E340.1	Wind Rights	0.0	25.9	Nov-51
E341	Structures & Improvements	-10.7	25.9	Nov-51
E342	Fuel Holders, Producers & Accessories	-10.7	25.9	Nov-51
E343	Prime Movers	-10.7	25.9	Nov-51
E344	Generators	-10.7	25.9	Nov-51
E345	Accessory Electric Equipment	-10.7	25.9	Nov-51
E346	Miscellaneous Power Plant Equipment	-10.7	25.9	Nov-51
Crowned Ridge Wind				
E340.1	Wind Rights	0.0	30.0	Dec-55
E341	Structures & Improvements	-11.3	30.0	Dec-55
E342	Fuel Holders, Producers & Accessories	-11.3	30.0	Dec-55
E343	Prime Movers	-11.3	30.0	Dec-55
E344	Generators	-11.3	30.0	Dec-55
E345	Accessory Electric Equipment	-11.3	30.0	Dec-55
E346	Miscellaneous Power Plant Equipment	-11.3	30.0	Dec-55
Dakota Range Wind				
E341	Structures & Improvements	-7.9	31.1	Jan-57
E342	Fuel Holders, Producers & Accessories	-7.9	31.1	Jan-57
E343	Prime Movers	-7.9	31.1	Jan-57
E344	Generators	-7.9	31.1	Jan-57
E345	Accessory Electric Equipment	-7.9	31.1	Jan-57
E346	Miscellaneous Power Plant Equipment	-7.9	31.1	Jan-57
Foxtail Wind				
E340.1	Wind Rights	0.0	29.0	Dec-54
E341	Structures & Improvements	-9.8	29.0	Dec-54
E342	Fuel Holders, Producers & Accessories	-9.8	29.0	Dec-54
E343	Prime Movers	-9.8	29.0	Dec-54
E344	Generators	-9.8	29.0	Dec-54
E345	Accessory Electric Equipment	-9.8	29.0	Dec-54
E346	Miscellaneous Power Plant Equipment	-9.8	29.0	Dec-54

Electric Utility
Wind Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Freeborn Wind				
E340.1	Wind Rights	0.0	30.4	May-56
E341	Structures & Improvements	-12.2	30.4	May-56
E342	Fuel Holders, Producers & Accessories	-12.2	30.4	May-56
E343	Prime Movers	-12.2	30.4	May-56
E344	Generators	-12.2	30.4	May-56
E345	Accessory Electric Equipment	-12.2	30.4	May-56
E346	Miscellaneous Power Plant Equipment	-12.2	30.4	May-56
Grand Meadow Wind				
E340.1	Wind Rights	0.0	17.9	Nov-43
E341	Structures & Improvements	-18.8	17.9	Nov-43
E342	Fuel Holders, Producers & Accessories	-18.8	17.9	Nov-43
E343	Prime Movers	-18.8	17.9	Nov-43
E344	Generators	-18.8	17.9	Nov-43
E345	Accessory Electric Equipment	-18.8	17.9	Nov-43
E346	Miscellaneous Power Plant Equipment	-18.8	17.9	Nov-43
Jeffers Wind				
E340.1	Wind Rights	0.0	20.0	Dec-45
E341	Structures & Improvements	-15.2	20.0	Dec-45
E342	Fuel Holders, Producers & Accessories	-15.2	20.0	Dec-45
E343	Prime Movers	-15.2	20.0	Dec-45
E344	Generators	-15.2	20.0	Dec-45
E345	Accessory Electric Equipment	-15.2	20.0	Dec-45
E346	Miscellaneous Power Plant Equipment	-15.2	20.0	Dec-45
Lake Benton II Wind				
E340.1	Wind Rights	0.0	28.9	Nov-54
E341	Structures & Improvements	-9.7	28.9	Nov-54
E342	Fuel Holders, Producers & Accessories	-9.7	28.9	Nov-54
E343	Prime Movers	-9.7	28.9	Nov-54
E344	Generators	-9.7	28.9	Nov-54
E345	Accessory Electric Equipment	-9.7	28.9	Nov-54
E346	Miscellaneous Power Plant Equipment	-9.7	28.9	Nov-54

Electric Utility
Wind Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Mower Wind				
E340.1	Wind Rights	0.0	20.3	Mar-46
E341	Structures & Improvements	-7.3	20.3	Mar-46
E342	Fuel Holders, Producers & Accessories	-7.3	20.3	Mar-46
E343	Prime Movers	-7.3	20.3	Mar-46
E344	Generators	-7.3	20.3	Mar-46
E345	Accessory Electric Equipment	-7.3	20.3	Mar-46
E346	Miscellaneous Power Plant Equipment	-7.3	20.3	Mar-46
Nobles Wind				
E340.1	Wind Rights	0.0	19.9	Nov-45
E341	Structures & Improvements	-17.0	19.9	Nov-45
E342	Fuel Holders, Producers & Accessories	-17.0	19.9	Nov-45
E343	Prime Movers	-17.0	19.9	Nov-45
E344	Generators	-17.0	19.9	Nov-45
E345	Accessory Electric Equipment	-17.0	19.9	Nov-45
E346	Miscellaneous Power Plant Equipment	-17.0	19.9	Nov-45
Northern Wind				
E338.20	Wind Rights	0.0	32.1	Jan-58
E338.21	Structures & Improvements	-8.7	32.1	Jan-58
E340.1	Wind Rights	-8.7	32.1	Jan-58
E341	Structures & Improvements	-8.7	32.1	Jan-58
E342	Fuel Holders, Producers & Accessories	-8.7	32.1	Jan-58
E343	Prime Movers	-8.7	32.1	Jan-58
E344	Generators	-8.7	32.1	Jan-58
E345	Accessory Electric Equipment	-8.7	32.1	Jan-58
E346	Miscellaneous Power Plant Equipment	-8.7	32.1	Jan-58
Pleasant Valley Wind				
E340.1	Wind Rights	0.0	24.0	Dec-49
E341	Structures & Improvements	-12.4	24.0	Dec-49
E342	Fuel Holders, Producers & Accessories	-12.4	24.0	Dec-49
E343	Prime Movers	-12.4	24.0	Dec-49
E344	Generators	-12.4	24.0	Dec-49
E345	Accessory Electric Equipment	-12.4	24.0	Dec-49
E346	Miscellaneous Power Plant Equipment	-12.4	24.0	Dec-49
Rock Aetna Wind				
E340.1	Wind Rights	0.0	32.0	Dec-57
E341	Structures & Improvements	-11.2	32.0	Dec-57
E342	Fuel Holders, Producers & Accessories	-11.2	32.0	Dec-57
E343	Prime Movers	-11.2	32.0	Dec-57
E344	Generators	-11.2	32.0	Dec-57
E345	Accessory Electric Equipment	-11.2	32.0	Dec-57
E346	Miscellaneous Power Plant Equipment	-11.2	32.0	Dec-57

Electric Utility
Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Angus C. Anson Unit 2 & 3				
E341	Structures & Improvements	-17.4	19.4	May-45
E342	Fuel Holders, Producers & Accessories	-7.9	15.0	Dec-40
E343	Prime Movers	-7.9	15.0	Dec-40
E344	Generators	-7.9	15.0	Dec-40
E345	Accessory Electric Equipment	-7.9	15.0	Dec-40
E346	Miscellaneous Power Plant Equipment	-7.9	15.0	Dec-40
Angus C. Anson Unit 4				
E341	Structures & Improvements	-17.4	19.4	May-45
E342	Fuel Holders, Producers & Accessories	-17.4	19.4	May-45
E343	Prime Movers	-17.4	19.4	May-45
E344	Generators	-17.4	19.4	May-45
E345	Accessory Electric Equipment	-17.4	19.4	May-45
E346	Miscellaneous Power Plant Equipment	-17.4	19.4	May-45
Black Dog Unit 5				
E341	Structures & Improvements	-28.8	32.3	Mar-58
E342	Fuel Holders, Producers & Accessories	-10.6	17.0	Dec-42
E343	Prime Movers	-10.6	17.0	Dec-42
E344	Generators	-10.6	17.0	Dec-42
E345	Accessory Electric Equipment	-10.6	17.0	Dec-42
E346	Miscellaneous Power Plant Equipment	-10.6	17.0	Dec-42
Black Dog Unit 6				
E341	Structures & Improvements	-28.8	32.3	Mar-58
E342	Fuel Holders, Producers & Accessories	-28.8	32.3	Mar-58
E343	Prime Movers	-28.8	32.3	Mar-58
E344	Generators	-28.8	32.3	Mar-58
E345	Accessory Electric Equipment	-28.8	32.3	Mar-58
E346	Miscellaneous Power Plant Equipment	-28.8	32.3	Mar-58
Blue Lake Units 1 thru 4				
E341	Structures & Improvements	-11.2	19.4	May-45
E342	Fuel Holders, Producers & Accessories	-28.4	0.0	Dec-25
E343	Prime Movers	-28.4	0.0	Dec-25
E344	Generators	-28.4	0.0	Dec-25
E345	Accessory Electric Equipment	-28.4	0.0	Dec-25
E346	Miscellaneous Power Plant Equipment	-28.4	0.0	Dec-25
Blue Lake Units 7 & 8				
E341	Structures & Improvements	-11.2	19.4	May-45
E342	Fuel Holders, Producers & Accessories	-11.2	19.4	May-45
E343	Prime Movers	-11.2	19.4	May-45
E344	Generators	-11.2	19.4	May-45
E345	Accessory Electric Equipment	-11.2	19.4	May-45
E346	Miscellaneous Power Plant Equipment	-11.2	19.4	May-45
Blue Lake Units 9-11				
E341	Structures & Improvements	-10.0	40.0	Dec-65
E342	Fuel Holders, Producers & Accessories	-10.0	40.0	Dec-65
E343	Prime Movers	-10.0	40.0	Dec-65
E344	Generators	-10.0	40.0	Dec-65
E345	Accessory Electric Equipment	-10.0	40.0	Dec-65
E346	Miscellaneous Power Plant Equipment	-10.0	40.0	Dec-65
High Bridge				
E341	Structures & Improvements	-4.6	22.4	May-48
E342	Fuel Holders, Producers & Accessories	-4.6	22.4	May-48
E343	Prime Movers	-4.6	22.4	May-48
E344	Generators	-4.6	22.4	May-48
E345	Accessory Electric Equipment	-4.6	22.4	May-48
E346	Miscellaneous Power Plant Equipment	-4.6	22.4	May-48

Electric Utility
Other Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Inver Hills				
E341	Structures & Improvements	-20.1	4.0	Dec-29
E342	Fuel Holders, Producers & Accessories	-20.1	4.0	Dec-29
E343	Prime Movers	-20.1	4.0	Dec-29
E344	Generators	-20.1	4.0	Dec-29
E345	Accessory Electric Equipment	-20.1	4.0	Dec-29
E346	Miscellaneous Power Plant Equipment	-20.1	4.0	Dec-29
Riverside				
E341	Structures & Improvements	-15.0	23.2	Feb-49
E342	Fuel Holders, Producers & Accessories	-15.0	23.2	Feb-49
E343	Prime Movers	-15.0	23.2	Feb-49
E344	Generators	-15.0	23.2	Feb-49
E345	Accessory Electric Equipment	-15.0	23.2	Feb-49
E346	Miscellaneous Power Plant Equipment	-15.0	23.2	Feb-49

Electric Utility
Energy Storage Production

Account	Description	Net Salvage (%)	Remaining Life 01/01/2026 (years)	Retirement date
Wind-to-Battery System				
E348.1	Energy Storage Equipment	0.0	0.0	Jan-21
Form Battery				
E348.1	Energy Storage Equipment	-18.4	10.0	May-37
E387.3	Energy Storage Equipment	-18.4	10.0	May-37