

NORTHERN STATES POWER COMPANY
A MINNESOTA CORPORATION
TRANSMISSION, DISTRIBUTION, AND GENERAL
ELECTRIC, GAS, AND COMMON
DEPRECIATION RATE STUDY
NOVEMBER 2022



<http://www.utilityalliance.com>

**NORTHERN STATES POWER COMPANY
A MINNESOTA CORPORATION
TRANSMISSION, DISTRIBUTION, AND GENERAL
ELECTRIC, GAS AND, COMMON
DEPRECIATION RATE STUDY
EXECUTIVE SUMMARY**

Northern States Power Company, a Minnesota corporation (“NSP” or “Company”), engaged Alliance Consulting Group to conduct a depreciation study of the Company’s Electric, Gas, and Common transmission, distribution, and general utility plant depreciable assets as of January 1, 2022. This analysis recommends a number of changes in the lives of various types of assets, listed by account number under the FERC Uniform System of Accounts. The changes in lives discussed in this Executive Summary are discussed in more detail in the study.

For Electric Transmission, Distribution, and General Plant depreciable accounts, the lives for many of the accounts increased. There are 18 accounts, three that have increasing lives, five that have decreasing lives, and ten that remained unchanged. The account with the greatest change in life is Account 366 Underground Conduit which moved 11 years longer in life. There is also a trend toward higher negative net salvage with 15 accounts increasing (i.e., more negative) their negative net salvage and the remaining three accounts remaining unchanged. The account with the largest increase in negative net salvage is Account 364 Distribution Poles, where the net salvage moved from negative 120 percent to a negative 135 percent.

For Electric Amortized Plant, there are 20 accounts including one intangible account, 15 general plant accounts, and four distribution accounts. All amortization periods are remaining the same. Net salvage increased (became more negative) for three accounts: Account 368 Distribution Line Capacitors, Account 392 Transportation Equipment- Trailers, and Account 392 Transportation Equipment Trailers. Net salvage became more positive in Accounts 392 subaccounts

(Automobiles and Light Trucks) and Account 396. The largest change was in Account 396 Power Operated Equipment changing from positive 15 to positive 25 percent for net salvage.

For Gas Transmission, Distribution, and General Plant depreciable accounts, there are 11 accounts including six that have increasing lives and five accounts that were unchanged. Among the depreciated accounts, four lives are moving longer, and one life is decreasing. The accounts with the largest change in life are Account 378- Measuring and Regulating Equipment and 379- Measuring and Regulation Equipment- City Gate, which are both moving seven years longer. There are changes in net salvage with four six accounts increasing (i.e., more negative) their negative net salvage, two accounts decreasing (i.e., less negative) their negative net salvage, and the remaining accounts remaining unchanged. The accounts with the largest moves to more negative net salvage are: Account 367 Mains, Account 376 Metallic, and Account 376 Plastic.

For Gas Amortized Plant, there are 19 accounts including two intangible accounts, 14 general plant accounts, and three distribution accounts. All amortization periods remain the same. Net salvage increased (more negative) for six accounts. The accounts with the largest moves to higher negative net salvage are: Account 367 Mains, Account 376 Metallic, and Account 376 Plastic. Net salvage became more positive in Accounts 392 subaccounts (Automobiles and Light Trucks) and Account 396. The largest change was in Account 396 Power Operated Equipment, changing from positive 15 positive to 25 percent for net salvage.

For Common Plant, there are 20 accounts including two depreciable accounts and 18 amortized accounts of which there are five intangible accounts and 13 general plant accounts. The life for Account 390 Structures and Improvements became remained the same, and all amortization periods remain the same. Net salvage became more positive in Accounts 392 subaccounts (Automobiles and Light Trucks) and Account 396. The largest change was in Account 396 Power Operated Equipment changing from positive 15 positive 15 percent for net salvage. Amortization rates were updated to reflect any imbalance between book and

theoretical reserves.

For life and net salvage analysis, the study used total Company results. After selecting life and net salvage parameters, those depreciation parameters were applied to the total Company plant using the Minnesota approved depreciation rates to provide the reserve balances for transmission and general plant. Plant balances for Minnesota state-specific assets and their reserve balances using the Minnesota approved depreciation rates were used for Electric and Gas Distribution plant.

All annual accrual rates were determined using the straight line, broad group, remaining life depreciation system. Depreciation and amortization rates reflect any imbalance between actual and theoretical reserves. Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of each depreciable group. At the Company's direction we are not including electric accounts 370, since the Company is planning taking out legacy meters and replacing those meters with new technology.

Given the many changes in life and net salvage in this study, this study recommends a reallocation of book reserve by plant account within each function. This reallocation does not change the total reserve within each function. Rather, reallocating the reserve within a function realigns the depreciation reserve balances within each function using the proposed life and net salvage parameters.

This study recommends an overall increase of approximately \$12.3 million in annual depreciation expense compared to the depreciation rates currently in effect after implementing the Minnesota Public Utilities Commission order in Docket No. E,G002/D-17-501. This consists of an increase of \$19.5 million in annual depreciation expense for Electric facilities, an increase of \$4.6 million in annual depreciation expense for Gas facilities, and a decrease of approximately \$11.8 million for Common plant in annual depreciation expense compared to the depreciation rates currently in effect. The overall increase in depreciation expense is driven by changes in life and net salvage as well as treatment of any book and theoretical reserve imbalance. Appendix B demonstrates the change in depreciation

expense for the various accounts. If approved by the Commission, the changes recommended in the study would be used by the Company effective January 1, 2023.

NORTHERN STATES POWER COMPANY
A MINNESOTA CORPORATION
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT
ELECTRIC, GAS, AND COMMON
DEPRECIATION RATE STUDY

NOVEMBER 2022

Table of Contents

PURPOSE	7
STUDY RESULTS	8
GENERAL DISCUSSION	10
Definition	10
Basis of Depreciation Estimates	10
Survivor Curves	11
Actuarial Analysis	13
Judgment	16
Theoretical Depreciation Reserve	19
Depreciation Study Process	21
Depreciation Rate Calculation	24
Remaining Life Calculation	24
Life Analysis	26
Salvage Analysis	74
APPENDIX A	97
Depreciation Rate Calculations	97
APPENDIX B	106
Depreciation Expense Comparison	106
Depreciation Parameter Comparison	113
APPENDIX D	120
Comparison of Book and Theoretical Depreciation Reserve	120
APPENDIX E	127
Net Salvage Analysis	127
APPENDIX F	128
Comparison of Book and Allocated Depreciation	128

PURPOSE

The purpose of this study is to develop depreciation rates for the period beginning January 1, 2023 for the depreciable property as recorded on the books of Northern States Power Company, a Minnesota corporation ("NSP" or "Company"), at January 1, 2022. The account-based depreciation rates were designed to recover the total remaining undepreciated investment, adjusted for net salvage, over the remaining life of NSP's property on a straight-line basis. Non-depreciable property and production plant were excluded from this study.

STUDY RESULTS

Overall depreciation rates for all NSP depreciable property are shown in Appendix A. These rates translate into an annual depreciation accrual of \$418.5 million based on NSP depreciable investment at January 1, 2022. The annual equivalent depreciation expense calculated by the same method using the approved rates was \$406.3 million. These proposed rates translate into an annual depreciation accrual for Electric of \$290.7 million, Gas of \$44.5 million, and Common of \$83.3 million. Appendix A demonstrates the development of the annual depreciation rates and accruals by account. Appendix B presents a comparison of approved rates versus proposed rates by account. Appendix C presents a summary of mortality and net salvage estimates by account. Appendix D presents a comparison between theoretical and book accumulated depreciation reserves for each account. Appendix E presents the net salvage analysis for all accounts. Appendix F shows a comparison between the book reserve and the allocated depreciation reserve. The increase in depreciation expense is driven by changes in life and net salvage as well as treatment of any book and theoretical reserve imbalance. Shown below is a summary of the results for each group and function:

Amounts in million \$

Type of Plant	Accrual at Existing Rates	Accrual at Proposed Rates	Difference
Electric Software	18.7	18.5	(0.2)
Electric Transmission	87.4	93.1	5.7
Electric Distribution Depreciable	102.9	114.7	11.8
Electric Distribution Amortized	9.9	14.6	4.7
Electric General	52.3	49.8	(2.5)
Gas Software	0.9	0.8	(0.1)
Gas Transmission	1.9	2.1	0.2
Gas Distribution Depreciated	28.1	29.9	1.8
Gas Distribution Amortized	4.9	6.7	1.8
Gas General	4.2	5.0	0.8
Common Software	55.6	53.4	(2.2)
Common General	39.5	29.9	(9.6)
Total	406.3	418.5	12.2

NSP has assets in three states: Minnesota, North Dakota, and South Dakota. For the depreciation study, all three states were combined into the life and net salvage data results. When rates were computed, the proposed depreciation rates were developed for assets in the state of Minnesota only.

GENERAL DISCUSSION

Definition

The term "depreciation" as used in this study is considered in the accounting sense, that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. The Company accrues depreciation on the basis of the original cost of all depreciable property included in each functional property group. On retirement, the full cost of depreciable property, less the net salvage value (which may be negative), is charged to the depreciation reserve.

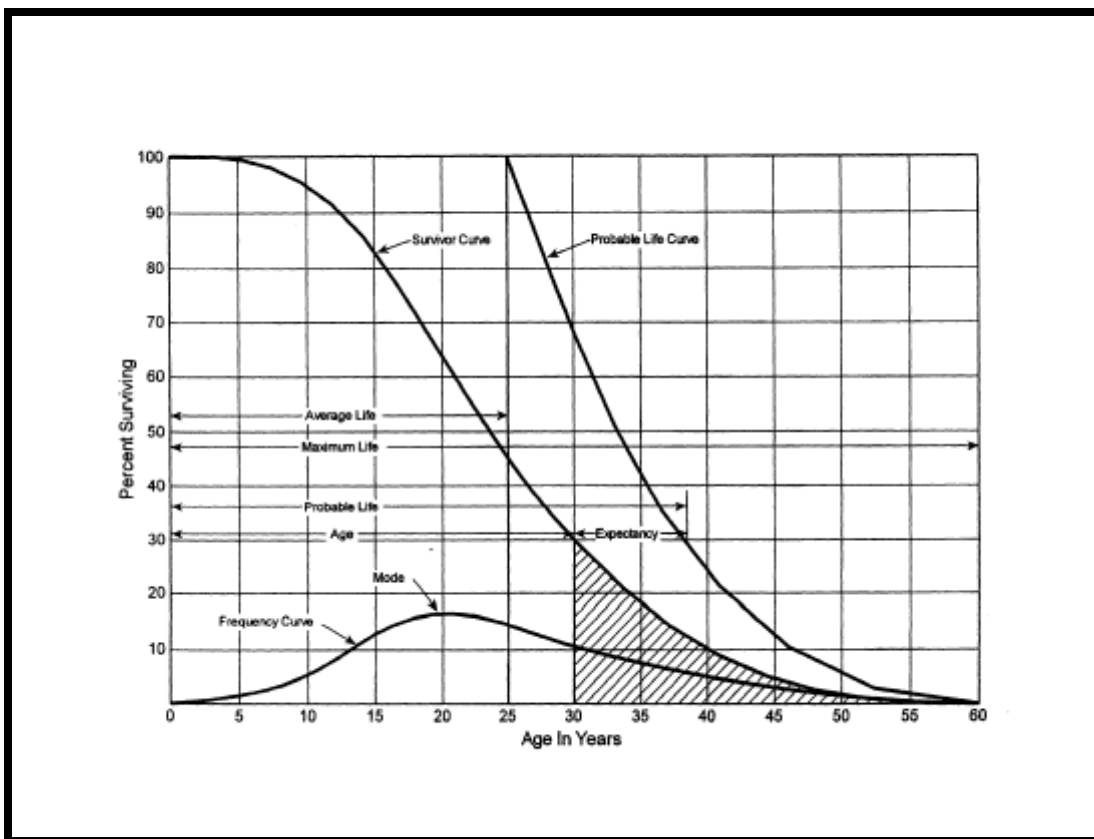
Basis of Depreciation Estimates

The straight-line, broad (average) life group, remaining-life depreciation system was employed to calculate annual and accrued depreciation in this study. In this system, the annual depreciation expense for each group is computed by dividing the original cost of the asset less allocated depreciation reserve less estimated net salvage by its respective average life group remaining life. The resulting annual accrual amounts of all depreciable property within a function were accumulated, and the total was divided by the original cost of all functional depreciable property to determine the depreciation rate. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. The computations of the annual functional depreciation rates are shown in Appendix A.

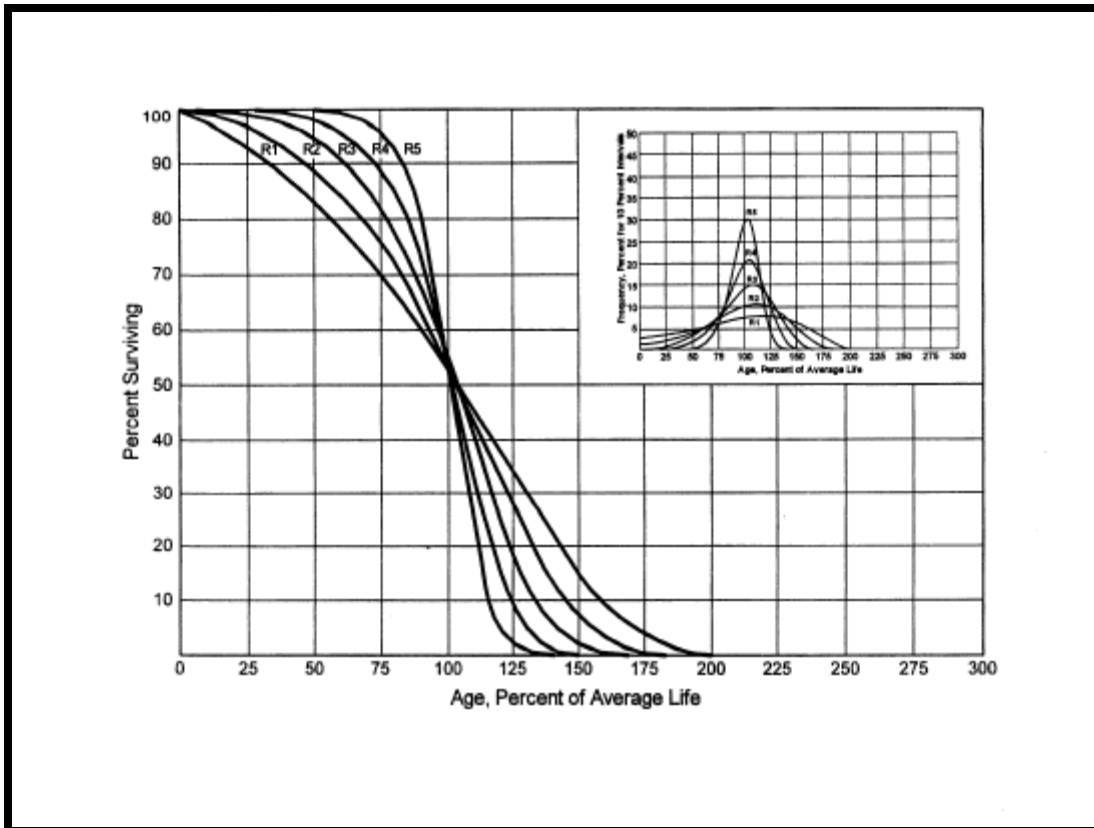
Actuarial analysis was used with each account within a function where sufficient data was available, and judgment was used to some degree on all accounts.

Survivor Curves

To fully understand depreciation projections in a regulated utility setting, there must be a basic understanding of survivor curves. Individual property units within a group (for example, wood distribution poles) do not normally have identical lives or investment amounts. The average life of a group can be determined by first constructing a survivor curve which is plotted as a percentage of the units surviving at each age. A survivor curve represents the percentage of property remaining in service at various age intervals. The Iowa Survivor Curves (“Iowa Curves”) are the result of an extensive investigation of life characteristics of physical property made at Iowa State College Engineering Experiment Station in the first half of the prior century. Through common usage, revalidation and regulatory acceptance, these curves have become a descriptive standard for the life characteristics of industrial property. An example of an Iowa Curve is shown below.



There are four families in the Iowa Curves that are distinguished by the relation of the age at the retirement mode (largest annual retirement frequency) and the average life. For distributions with the mode age greater than the average life, an "R" designation (i.e., Right modal) is used. The family of "R" moded curves is shown below.



Similarly, an "S" designation (i.e., Symmetric modal) is used for the family whose mode age is symmetric about the average life. An "L" designation (i.e., Left modal) is used for the curve family whose mode age is less than the average life. A special case of left modal dispersion is the "O" or origin modal curve family. Within each curve family, numerical designations are used to describe the relative magnitude of the retirement frequencies at the mode. A "6" indicates that the retirements are not greatly dispersed from the mode (i.e., high mode frequency) while a "1" indicates a large dispersion about the mode (i.e., low mode frequency). For example, a curve with an

average life of 30 years and an "L3" dispersion is a moderately dispersed, left modal curve that can be designated as a 30 L3 Curve. A SQ, or square, survivor curve occurs where no dispersion is present (i.e., units of common age retire simultaneously).

Most property groups can be closely fitted to one Iowa Curve with a unique average service life. The blending of judgment concerning current conditions and future trends along with the matching of historical data permits the depreciation analyst to make an informed selection of an account's average life and retirement dispersion pattern.

Actuarial Analysis

Actuarial analysis (retirement rate method) was used in evaluating historical asset retirement experience where vintage data were available and sufficient retirement activity was present. In actuarial analysis, interval exposures (total property subject to retirement at the beginning of the age interval, regardless of vintage) and age interval retirements are calculated. The complement of the ratio of interval retirements to interval exposures establishes a survivor ratio. The survivor ratio is the fraction of property surviving to the end of the selected age interval, given that it has survived to the beginning of that age interval. Survivor ratios for all of the available age intervals were chained by successive multiplications to establish a series of survivor factors, collectively known as an observed life table. The observed life table shows the experienced mortality characteristic of the account and may be compared to standard mortality curves such as the Iowa Curves. Where data was available, accounts were analyzed using this method. Placement bands were used to illustrate the composite history over a specific era, and experience bands were used to focus on retirement history for all vintages during a set period. The results from these analyses for those accounts which had data sufficient to be analyzed using this method are shown in the Life Analysis section of this report.

Simulated Plant Record Procedure

The Simulated Plant Record Procedure - Balances approach ("SPR") is one of the commonly accepted approaches to analyze mortality characteristics of utility property. SPR was applied to some of the Electric and Gas Distribution accounts due to the unavailability of vintaged transactional data. In this method, an Iowa Curve and average service life are selected as a starting point of the analysis and its survivor factors are applied to the actual annual additions to give a sequence of annual balance totals. These simulated balances are compared with the actual balances by using both graphical and statistical analysis. Through multiple comparisons, the mortality characteristics (as defined by an average life and Iowa Curve) that are the best match to the property in the account can be found.

The Conformance Index ("CI") is one measure used to evaluate various SPR analyses. CIs are also used to evaluate the "goodness of fit" between the actual data and the Iowa Curve being referenced. The sum of squares difference ("SSD") is a summation of the difference between the calculated balances and the actual balances for the band or test year being analyzed. This difference is squared and then summed to arrive at the SSD, where n is the number of years in the test band as follows:

$$SSD = \sum_i^n (Calculated\ Balance_i - Observed\ Balance_i)^2$$

This calculation can then be used to develop other calculations, which the analyst feels might give a better indication for the "goodness of fit" for the representative curve under consideration. The residual measure ("RM") is the square root of the average squared differences as developed above. The residual measure is calculated as follows:

$$RM = \sqrt{\left(\frac{SSD}{n} \right)}$$

The CI is developed from the residual measure and the average observed plant balances for the band or test year being analyzed. The calculation of conformance index is shown below:

$$CI = \frac{\sum_i^n Balances_i / n}{RM}$$

The Retirement Experience Index (“REI”) gives an indication of the maturity of the account and is the percent of the property retired from the oldest vintage in the band at the end of the test year. Retirement indices range from 0 percent to 100 percent and a REI of 100 percent indicates that a complete curve was used. A REI less than 100 percent indicates that the survivor curve was truncated at that point. The originator of the SPR method, Alex Bauhan, suggests ranges of value for the CI and REI. The relationship for CI proposed by Bauhan is shown below¹:

CI	Value
Over 75	Excellent
50 to 75	Good
25 to 50	Fair
Under 25	Poor

¹ Public Utility Depreciation Practices, p. 96.

The relationship for REI proposed by Bauhan² is shown below:

REI	Value
Over 75	Excellent
50 to 75	Good
33 to 50	Fair
17 to 33	Poor
17 and below	Valueless

Depreciation analysts have used these measures in analyzing SPR results for nearly 60 years, since the SPR method was developed. Both the CI and REI statistics provide the analyst with important information with which to make a comparison between a band of simulated or calculated balances and the observed or actual balances in the account being studied.

Statistics are useful in analyzing mortality characteristics of accounts, as well as determining a range of service lives to be analyzed using the detailed graphical method. However, these statistics boil all the information down to one, or at most, a few numbers for comparison. Visual matching through comparison between actual and calculated balances expands the analysis by permitting the analyst to view many points of data at a time. The goodness of fit should be visually compared to plots of other Iowa Curve dispersions and average lives for the selection of the appropriate curve and life. Detailed information for each account is shown later in this study and in workpapers.

Judgment

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound basis of understanding depreciation theory are needed to apply this informed judgment. Judgment was used in areas such as survivor curve modeling and selection, depreciation method selection, simulated plant record method analysis, and actuarial analysis.

² Public Utility Depreciation Practices, p. 97.

Judgment is not defined as being used in cases where there are specific, significant pieces of information that influence the choice of a life or curve. Those cases would simply be a reflection of specific facts into the analysis. Where there are multiple factors, activities, actions, property characteristics, statistical inconsistencies, implications of applying certain curves, property mix in accounts or a multitude of other considerations that impact the analysis (potentially in various directions), judgment is used to take all of these factors and synthesize them into a general direction or understanding of the characteristics of the property. Individually, no one factor in these cases may have a substantial impact on the analysis, but overall, may shed light on the utilization and characteristics of assets. Judgment may also be defined as deduction, inference, wisdom, common sense, or the ability to make sensible decisions. There is no single correct result from statistical analysis; hence, there is no answer absent judgment. At the very least for example, any analysis requires choosing the bands on which to place more emphasis.

The establishment of appropriate average service lives and retirement dispersions for the Transmission, Distribution, and General Plant accounts for the Electric, Gas, and Common utilities requires judgment to incorporate the understanding of the operation of the system with the available accounting information analyzed using the Retirement Rate actuarial methods. The appropriateness of lives and curves depends not only on statistical analyses, but also on how well future retirement patterns will match past retirements.

Current applications and trends in use of the equipment also need to be factored into life and survivor curve choices in order for appropriate mortality characteristics to be chosen.

Average Life Group Depreciation

The Commission has approved NSP's use the average life group ("ALG") depreciation procedure in various proceedings. At the request of the Company, this study continues to use the ALG depreciation procedure to group the assets within each account. After average service life and a dispersion curve were selected for each account, those parameters were used to estimate what portion of the surviving

investment of each vintage was expected to retire. The depreciation of the group continues until all investment in the vintage group is retired. ALG is defined by their respective account dispersion curve, life, and salvage estimates. A straight-line rate for each ALG is calculated by computing a composite remaining life for each group across all vintages within the group, dividing the remaining investment to be recovered by the remaining life to find the annual depreciation expense and dividing the annual depreciation expense by the surviving investment. The resultant rate for each ALG group is designed to recover all retirements less net salvage when the last unit retires. The ALG procedure recovers net book cost over the life of each account by averaging many components.

Theoretical Depreciation Reserve

The book depreciation reserve was derived from Company records and was reallocated from a functional level to individual accounts. This study used a reserve model that relied on a prospective concept relating future retirement and accrual patterns for property, given current life and salvage estimates. The theoretical reserve of a group is developed from the estimated remaining life, total life of the property group, and estimated net salvage. The theoretical reserve represents the portion of the group cost that would have been accrued if current forecasts were used throughout the life of the group for future depreciation accruals. The computation involves multiplying the vintage balances within the group by the theoretical reserve ratio for each vintage. The average life group method requires an estimate of dispersion and service life to establish how much of each vintage is expected to be retired in each year until all property within the group is retired. Estimated average service lives and dispersion determine the amount within each average life group. The straight-line remaining-life theoretical reserve ratio ("RR") at any given age is calculated as:

$$RR = 1 - \frac{(\text{Average Remaining Life})}{(\text{Average Service Life})} * (1 - \text{Net Salvage Ratio})$$

The use of the remaining life method effectively spreads any actual to theoretical reserve variance over the expected remaining life of the account.

Current Depreciation System

In the Company's last case (Docket No. E002/GR-17-581), the Company adopted the remaining life depreciation. This 2022 study again recommends use of the remaining life depreciation system. Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of each depreciable group. Use of remaining life ensures that the difference between book

and theoretical reserve will be amortized ratably over the remaining life of the group.

DETAILED DISCUSSION

Depreciation Study Process

This depreciation study encompassed four distinct phases. The first phase involved data collection and field interviews. The second phase was where the initial data analysis occurred. The third phase was where the information and analysis was evaluated. Once the first three stages were complete, the fourth phase began. This phase involved the calculation of depreciation rates and documentation of the corresponding recommendations.

During the Phase 1 data collection process, historical data was compiled from continuing property records and general ledger systems. Data was validated for accuracy by extracting and comparing to multiple financial system sources. Audit of this data was validated against historical data from prior periods, historical general ledger sources, and field personnel discussions. This data was reviewed extensively to put into the proper format for a depreciation study. Further discussion on data review and adjustment is found in the Salvage Considerations Section of this study. Also as part of the Phase 1 data collection process, numerous discussions were conducted with engineers and field operations personnel to obtain information that would assist in formulating life and salvage recommendations in this study. One of the most important elements of performing a proper depreciation study is to understand how the Company utilizes assets and the environment of those assets. Interviews with engineering and operations personnel are important steps to allow the analyst to obtain information that is beneficial when evaluating the output from the life and net salvage programs in relation to the Company's actual asset utilization and environment. Information that was gleaned in these discussions is found both in the Detailed Discussion of this study in the life analysis and salvage analysis sections and also in workpapers.

Phase 2 is where the actuarial analysis is performed. Phases 2 and 3 overlap to a significant degree. The detailed property records information is used in phase 2 to develop observed life tables for life analysis. These tables are visually compared to industry standard tables to determine historical life characteristics. It is

possible that the analyst would cycle back to this phase based on the evaluation process performed in Phase 3. Net salvage analysis consists of compiling historical salvage and removal data by functional group to determine values and trends in gross salvage and removal cost. This information was then carried forward into Phase 3 for the evaluation process.

Phase 3 is the evaluation process which synthesizes analysis, interviews, and operational characteristics into a final selection of asset lives and net salvage parameters. The historical analysis from Phase 2 is further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in Phase 1. Phases 2 and 3 allow the depreciation analyst to validate the asset characteristics as seen in the accounting transactions with actual Company operational experience.

Finally, Phase 4 involved the calculation of accrual rates, making recommendations and documenting the conclusions in a final report. The calculation of accrual rates is found in Appendix A. Recommendations for the various accounts are contained within the Detailed Discussion of this report. The depreciation study flow diagram shown as Figure 1³ documents the steps used in conducting this study. Depreciation Systems, page 289 documents the same basic processes in performing a depreciation study which are: statistical analysis, evaluation of statistical analysis, discussions with management, forecast assumptions, write logic supporting forecasts and estimation, and write final report.

³ Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI, 2013.

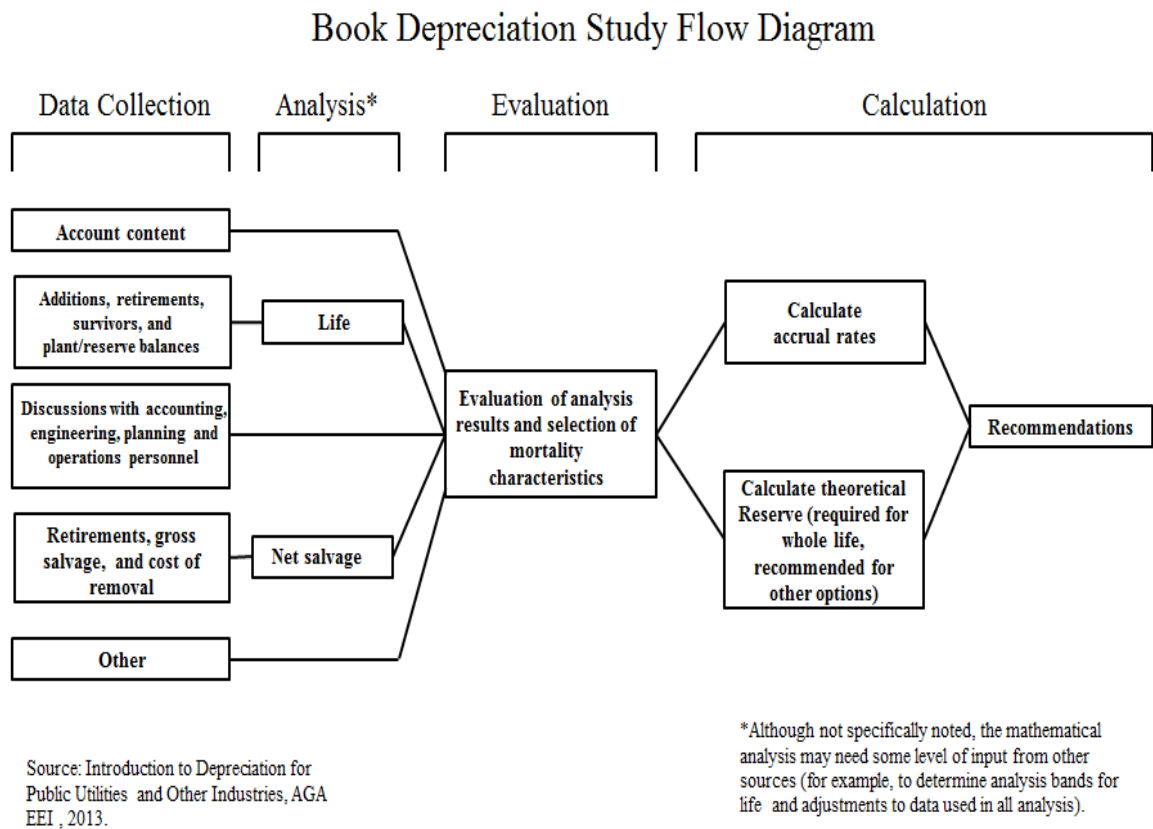


Figure 1

**NORTHERN STATES POWER COMPANY - MINNESOTA
DEPRECIATION STUDY PROCESS**

Depreciation Rate Calculation

Annual depreciation expense amounts for the depreciable accounts of NSP were calculated by the straight-line method, average life group procedure, and remaining-life technique. With this approach, remaining lives were calculated according to standard ALG expectancy techniques, using the Iowa Curves noted in the calculation. For each plant account under the FERC Uniform System of Accounts, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated book depreciation reserve, was divided by the average remaining life to yield the annual depreciation expense. These calculations are shown in Appendix A.

Remaining Life Calculation

The establishment of appropriate average service lives and retirement dispersions for each account within a functional group was based on engineering judgment that incorporated available accounting information analyzed using the Retirement Rate actuarial methods. After establishing the appropriate average service lives and retirement dispersion, the remaining life was computed for each account. The theoretical depreciation reserve with zero net salvage was calculated using theoretical reserve ratios as defined in the theoretical reserve portion of the General Discussion section. The difference between book depreciation reserve and theoretical reserve was then spread over the remaining life by ALG. Remaining life computations are found for each account in workpapers.

Calculation Process

Annual depreciation expense amounts for all accounts were calculated by the straight line, remaining life procedure.

In a whole life representation, the annual accrual rate is computed by the following equation,

$$\text{Annual Accrual Rate} = \frac{(100\% - \text{Net Salvage Percent})}{\text{Average Service Life}}$$

Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. With the straight line, remaining life, average life group system using Iowa Curves, composite remaining lives were calculated according to standard broad group expectancy techniques, noted in the formula below:

$$\text{Composite Remaining Life} = \frac{\sum \text{Original Cost} - \text{Theoretical Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

For each plant account, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated book depreciation reserve, was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation where the Net Salvage% represents future net salvage.

$$\text{Annual Depreciation Expense} = \frac{\text{Original Cost} - \text{Book Reserve} - (\text{Original Cost}) * (1 - \text{Net Salvage \%})}{\text{Composite Remaining Life}}$$

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$\text{Annual Depreciation Rate} = \frac{\sum \text{Annual Depreciation Expense}}{\sum \text{Original Cost}}$$

These calculations are shown in Appendix A. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in workpapers. Book depreciation reserves were allocated from a functional level to individual accounts and the theoretical reserve computation was used to compute a composite remaining life for each account. A comparison between theoretical reserve and the reallocated book reserve is shown in Appendix D for all accounts.

Life Analysis

The retirement rate actuarial analysis method was applied to accounts that had sufficient aged data for NSP. Some of the mass distribution accounts only had aged retirement data from transaction year 2001 forward. Those accounts were analyzed with the SPR balances method. The distribution accounts analyzed with SPR were: Electric 364 Poles, Towers & Fixtures, 365 Overhead Conductor & Devices, 369 Services - Overhead, 369 Services - Underground, and 373 Street Lighting & Signal Systems. For each account with sufficient data, an actuarial retirement rate analysis was made with placement and experience bands of varying width. The historical observed life table was plotted and compared with various Iowa Curves to obtain the most appropriate match. A selected curve for each account is shown in the Life Analysis Section of this report. The observed life tables for all analyzed placement and experience bands are provided in workpapers.

For each account on the overall band (i.e., placement from earliest vintage year, which varied for each account, through 2021), approved survivor curves from MPUC Docket No. E,G002/D-17-581, modified by subsequent orders if applicable, were used as a starting point. Then, using the same average life, various dispersion curves were plotted. Frequently, visual matching would confirm one specific dispersion pattern (i.e., L, S, or R) as an obviously better match than others. The next step would be to determine the most appropriate life using that dispersion pattern. Then, after looking at the overall experience band, different experience bands were plotted and analyzed in increments of approximately 20 years, for instance 1972-2021, 1992-2021, etc. Next, placement bands of varying width were

plotted with each experience band discussed above. Repeated matching usually pointed to a focus on one dispersion family and small range of service lives. The goal of visual matching was to minimize the differential between the observed life table and Iowa Curve in top and mid range of the plots. These results are used in conjunction with all other factors that may influence asset lives.

For account(s) that had insufficient data for actuarial analysis, a simulated plant record method analysis was performed at intervals for the overall band and at 10 year intervals within the overall balance period. In addition to reviewing the SPR analysis for each band and account, a graphical comparison between actual and simulated balances was performed.

These results are used in conjunction with all other factors that may influence asset lives.

ELECTRIC PLANT

TRANSMISSION

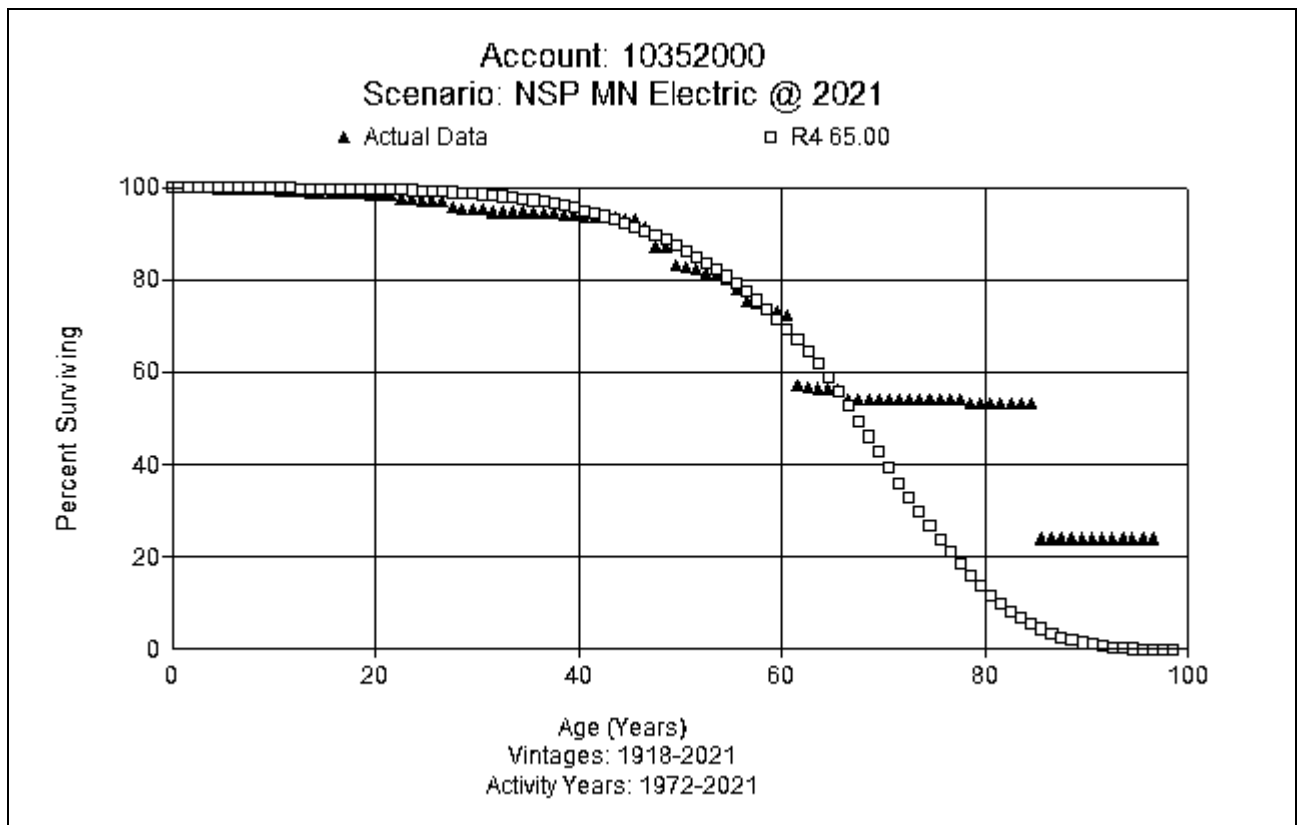
Transmission Accounts, FERC Accounts 351-359

FERC Account 351- Energy Storage Equipment- Transmission (proposed 10 year life with a SQ dispersion)

This account includes the cost installed of energy storage equipment used to store energy for load managing purposes. This is a new account and no life parameter for this account currently exists. Company SMEs recommend a 10 year life for this account. Based on input from Company experts and judgment, this study recommends a 10 year life with a SQ dispersion.

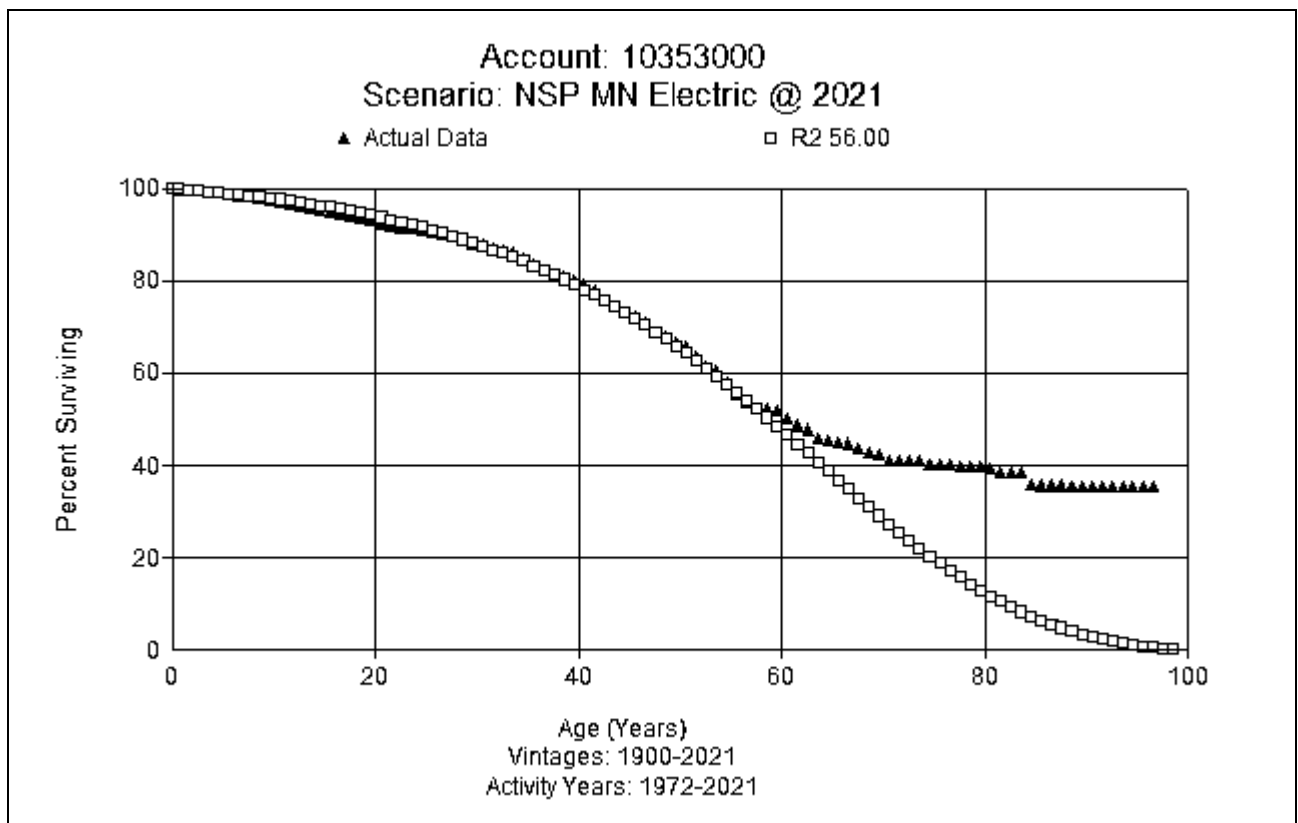
FERC Account 352 Transmission Structures & Improvements (proposed 65 year life with an R4 dispersion curve)

This account includes buildings, fencing, and other structures found in a transmission substation. The current investment balance is \$154.7 million. The approved life and curve is 70 years with an R5 dispersion curve. There is a limited amount of data for actuarial analysis. Narrow bands do not have sufficient data, with curves that stop at 97 percent are higher. The full band shows a slightly shorter life than currently approved. Company personnel also anticipate a life similar to the approved one, in the range of 65 to 70 years. Frost and severe winter conditions are factors that can contribute to retirements in Minnesota. Based on judgment and Company experience, a 65 year life is proposed for this account while moving to an R4 dispersion curve.



FERC Account 353 Transmission Station Equipment (proposed 56 year life with an R2 dispersion curve)

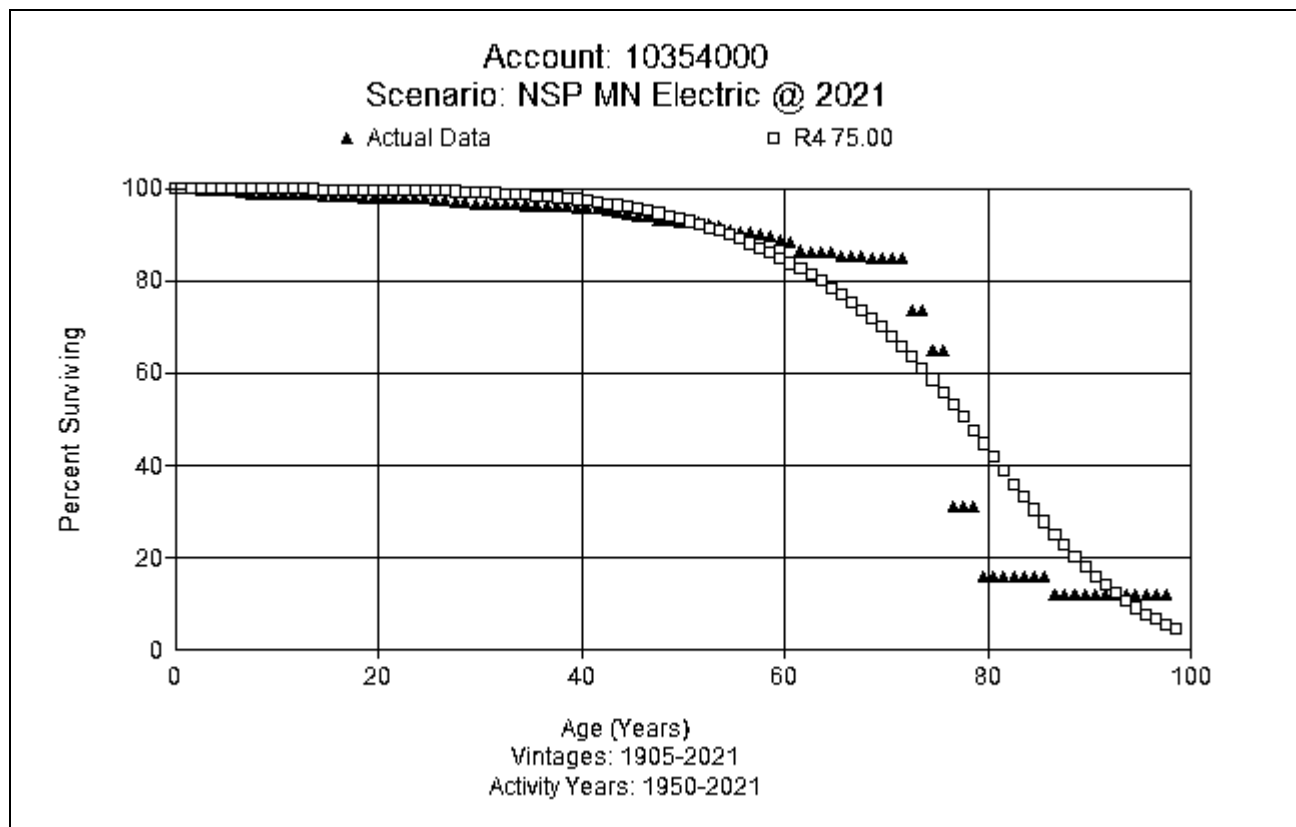
This account contains a wide variety of transmission substation equipment, from circuit breakers to switchgear. The current investment balance is \$1.5 billion. The current approved life is 56 years with an R2 dispersion curve. The Company maintains a table of low, normal, and long expectations for the various asset types in this account. Company personnel believe that the middle or normal estimate is the most reflective of the Company assets. Relays are transitioning from electromechanical and solid state to microprocessor relays with an estimated life of 30 years. Company personnel expect to replace all older relays in the next 8-10 years. Life analysis across a variety of bands shows a life in the 50 year and over range. Based on actuarial experience and judgment regarding the asset groups in this account, this study recommends retaining a 56-year life with an R2 dispersion curve for this account.



FERC Account 354 Transmission Towers & Fixtures (proposed 75 year life with an R4 dispersion curve)

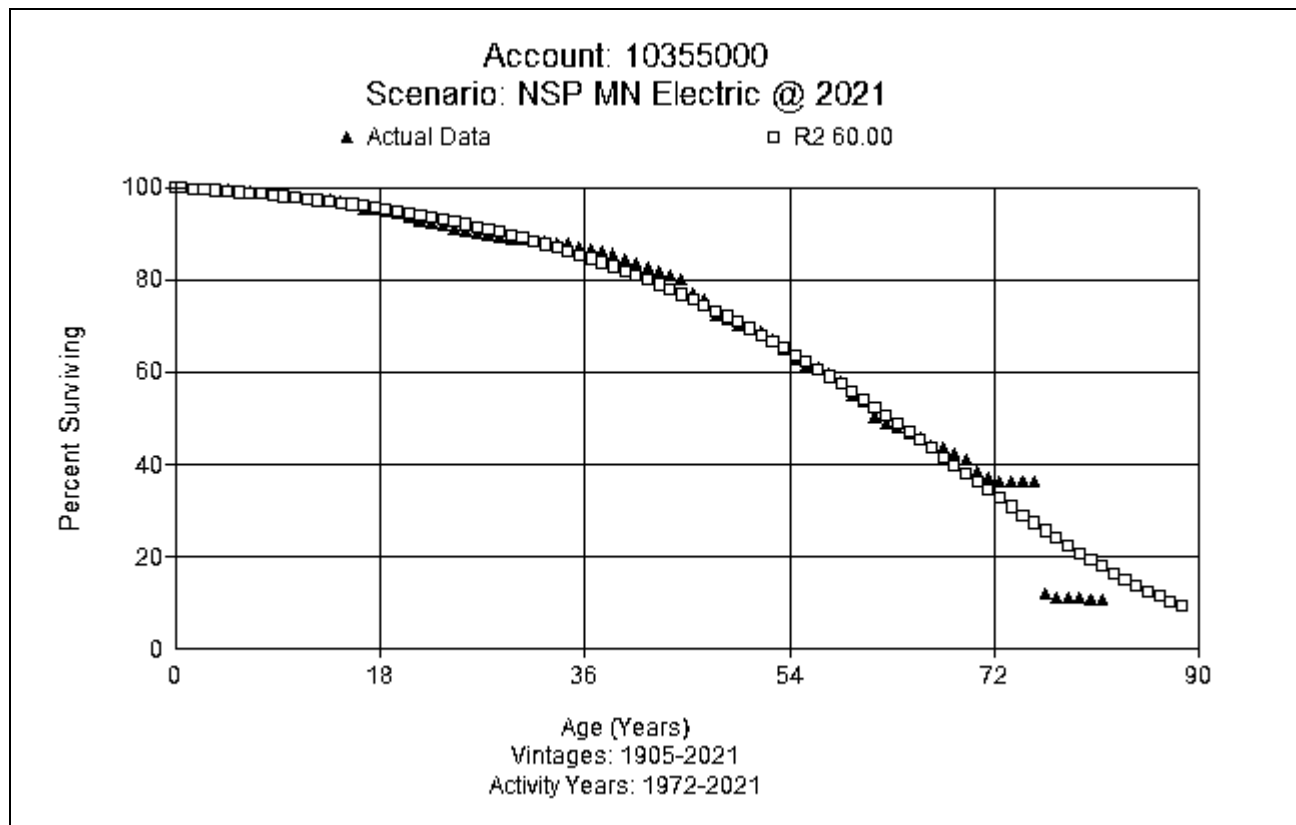
This account consists of Transmission towers and fixtures, which are used to transmit electricity at a voltage of 69 kV and above. The current investment balance is \$126.5 million. The current approved life is 75 years with an R4 dispersion curve.

There has been a smaller amount of retirements occurring for towers versus other transmission accounts. Some towers are beginning to exhibit corrosion. Based on Company experience and judgment, this study recommends retaining a 75 year life with an R4 dispersion curve for this account.



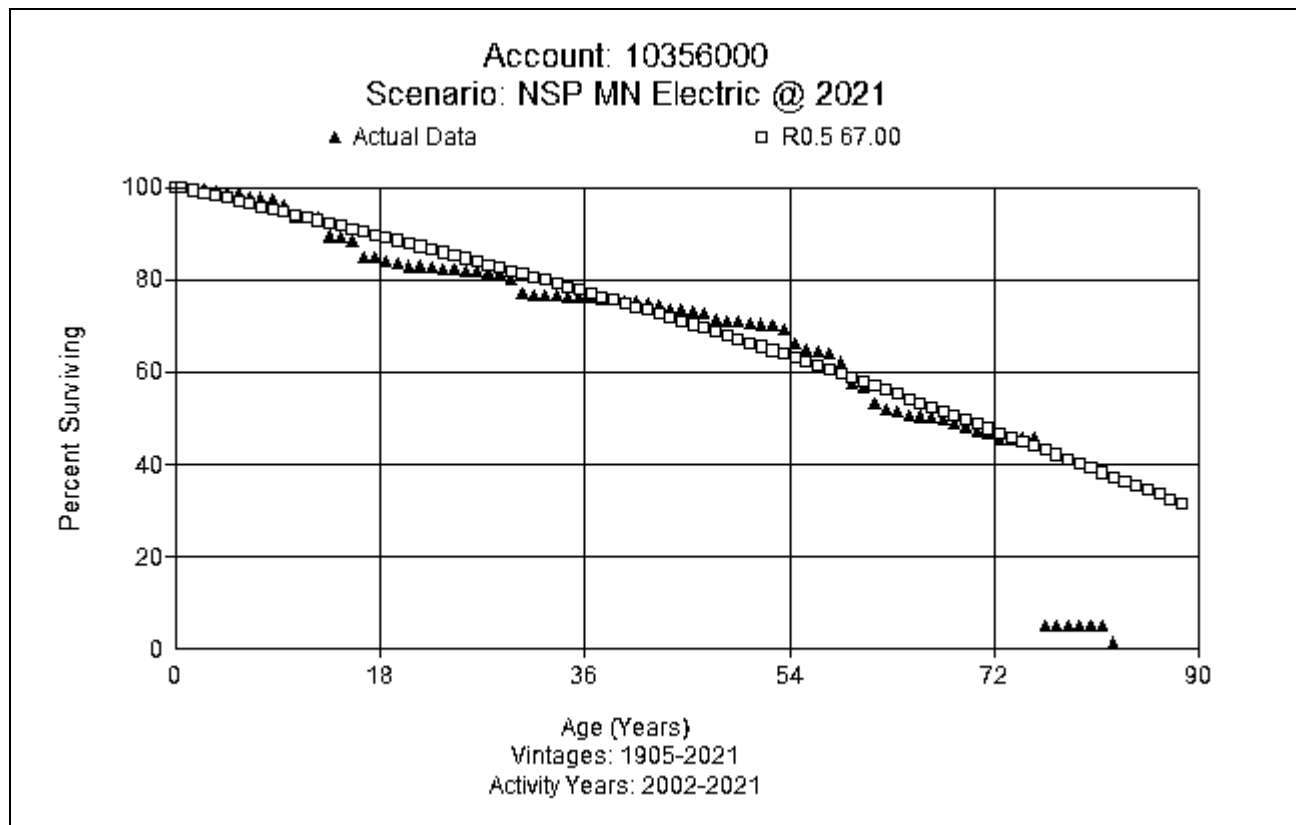
FERC Account 355 Transmission Poles & Fixtures (proposed 60 year life with an R2 dispersion curve)

This account consists of Transmission poles and fixtures, which are used to transmit electricity at a voltage of 69 kV and above. The current investment balance is \$1.5 billion. The current approved life is 62 years with an R2 dispersion curve. Company personnel expect that 100 percent of all structures will have been retired by the age of 75 years, and perhaps 80 percent will last past 50 years. A small percentage will retire in the first 25 years. By 75 years, structures will have degraded to the point that they will all have to be replaced. Rot, obsolescence, change in energy flow, and new capacity are all potential causes of retirement. Based on the best fitting curves for the majority of the placement and experience band combinations, moving to a life of 60 years with an R2 dispersion curve is recommended for this account.



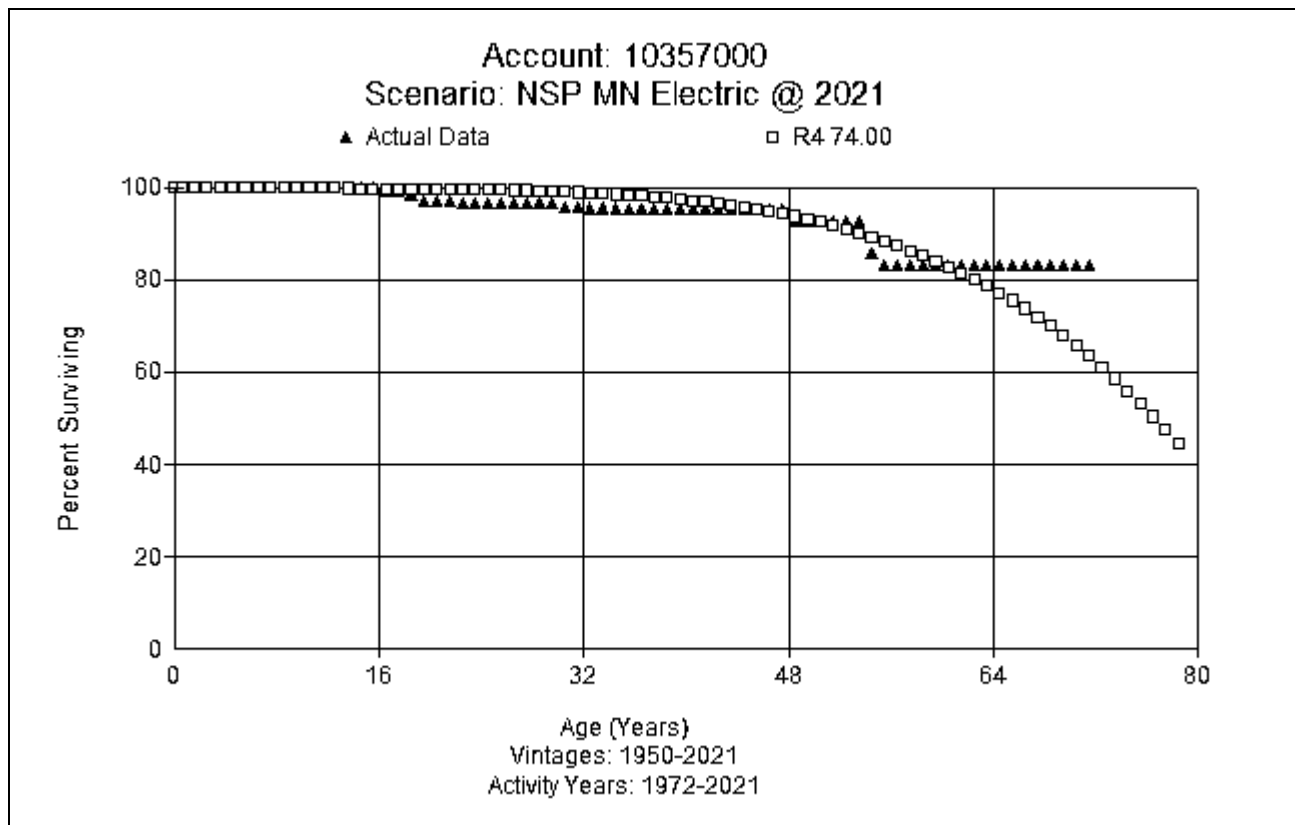
FERC Account 356 Transmission Overhead Conductor & Devices (proposed 67 year life with an R0.5 dispersion curve)

This account consists of Transmission overhead conductors, which are used to transmit electricity at voltages of 69 kV and above. The current investment balance is \$672.1 million. The current approved life is 67 years with an R1 dispersion curve. Conductor may be replaced when it is too small or exhibits problems such as corrosion, falling splices, storms, or sag issues. Glass insulators are being replaced on dead ends and polymer on tangents. Polymer insulators are expected to last 30 years and be replaced once over the life of the line. Based on the actuarial analysis, life indications are show that retaining the current life is reasonable. This study recommends retaining a life of 67 years with an R0.5 dispersion curve for this account.



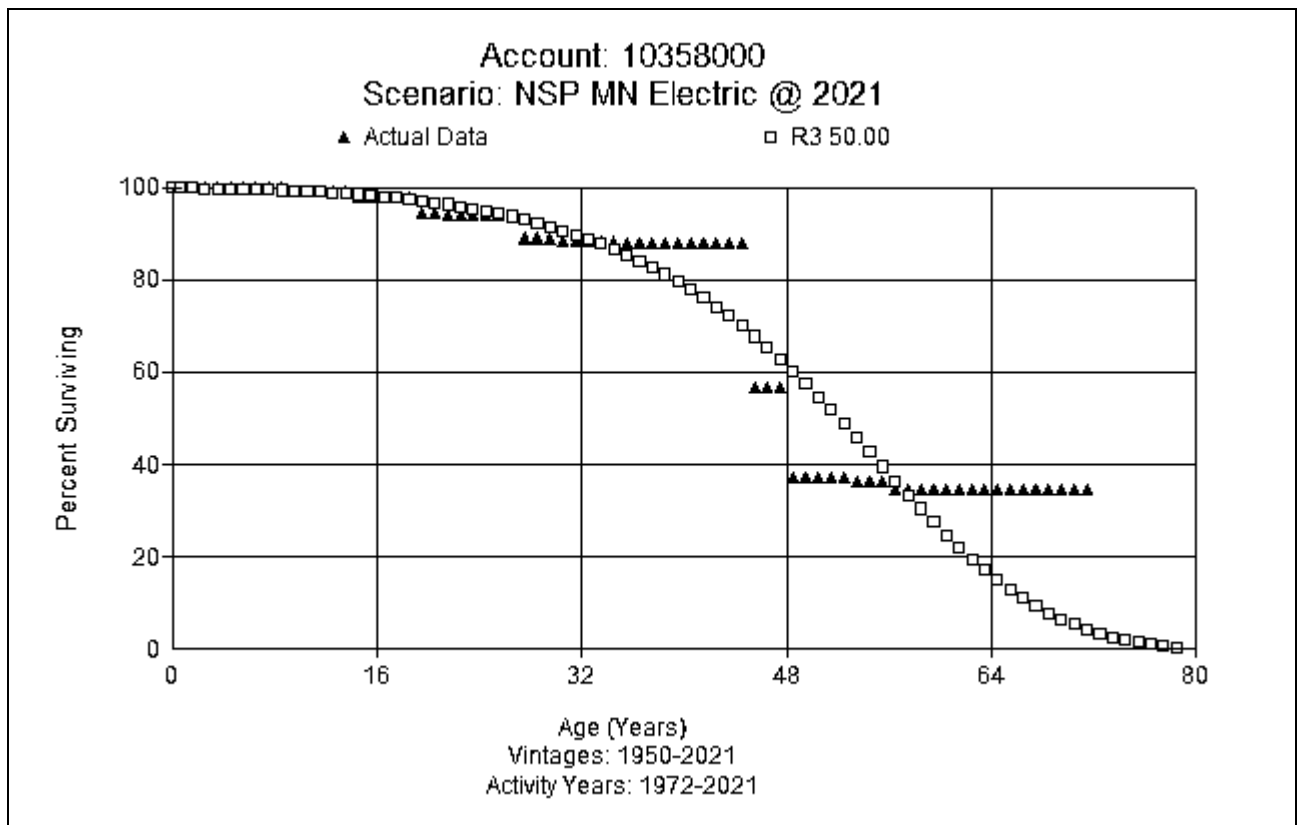
FERC Account 357 Transmission Underground Conduit (proposed 74 year life with an R4 dispersion curve)

This account consists of underground conduit. The current investment balance is \$32.2 million. The current approved life is 73 years with an R4 dispersion curve. Retirement data is limited for this account. Company personnel believe that the current life for conduit is reasonable and recommend a life around 70 years. Based on actuarial analysis and input from Company personnel, this study recommends making a slight change to 74 years with an R4 dispersion curve for this account.



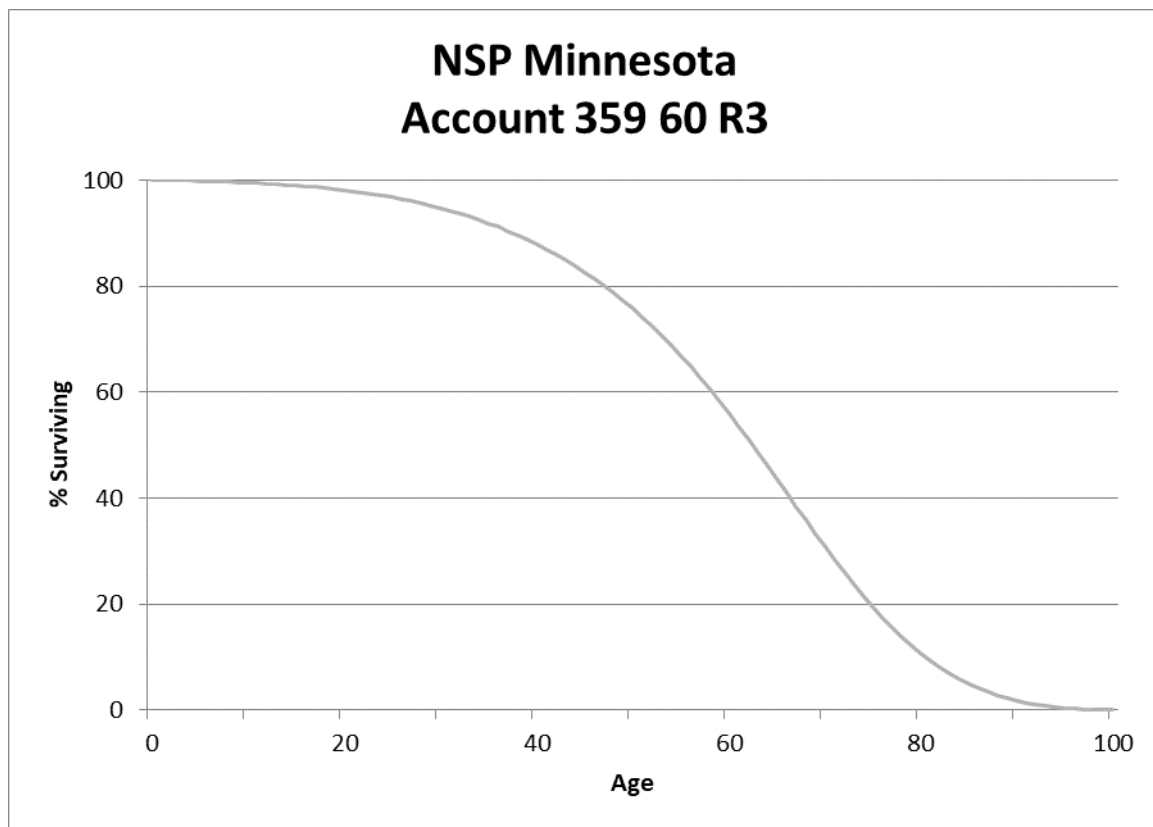
FERC Account 358 Transmission Underground Conductor & Devices (proposed 50 year with an R3 dispersion curve)

This account consists of underground conductor. The lines are low pressure oil filled, paper wrapped 500 MCM (thousands of circular mills, wire gauge measurement) copper cable. The current investment balance is \$35.4 million. The current approved life is 50 years with an R3 dispersion curve. Company personnel indicate that, overall, a life of 50 years for underground conductor is a reasonable expectation. Most conductor is HPFF (high pressure fluid filled), which the manufacturer will not make in the future and will have to be replaced with XPLE (solid dielectric cable) within a few years. Based on input from Company personnel and actuarial analysis, this study recommends retention of a life of 50 years with an R3 dispersion curve for this account.



FERC Account 359 Roads and Trails (proposed 60 year with an R3 dispersion curve)

This account includes bridges, roads, and yard improvements for transmission plant. Currently there is no investment in this account and the Company intends to add plant into this account in the future. Based on lives used in NSP Wisconsin, this study recommends a 60 year life with an R3 dispersion curve. A generic curve shape is shown below.

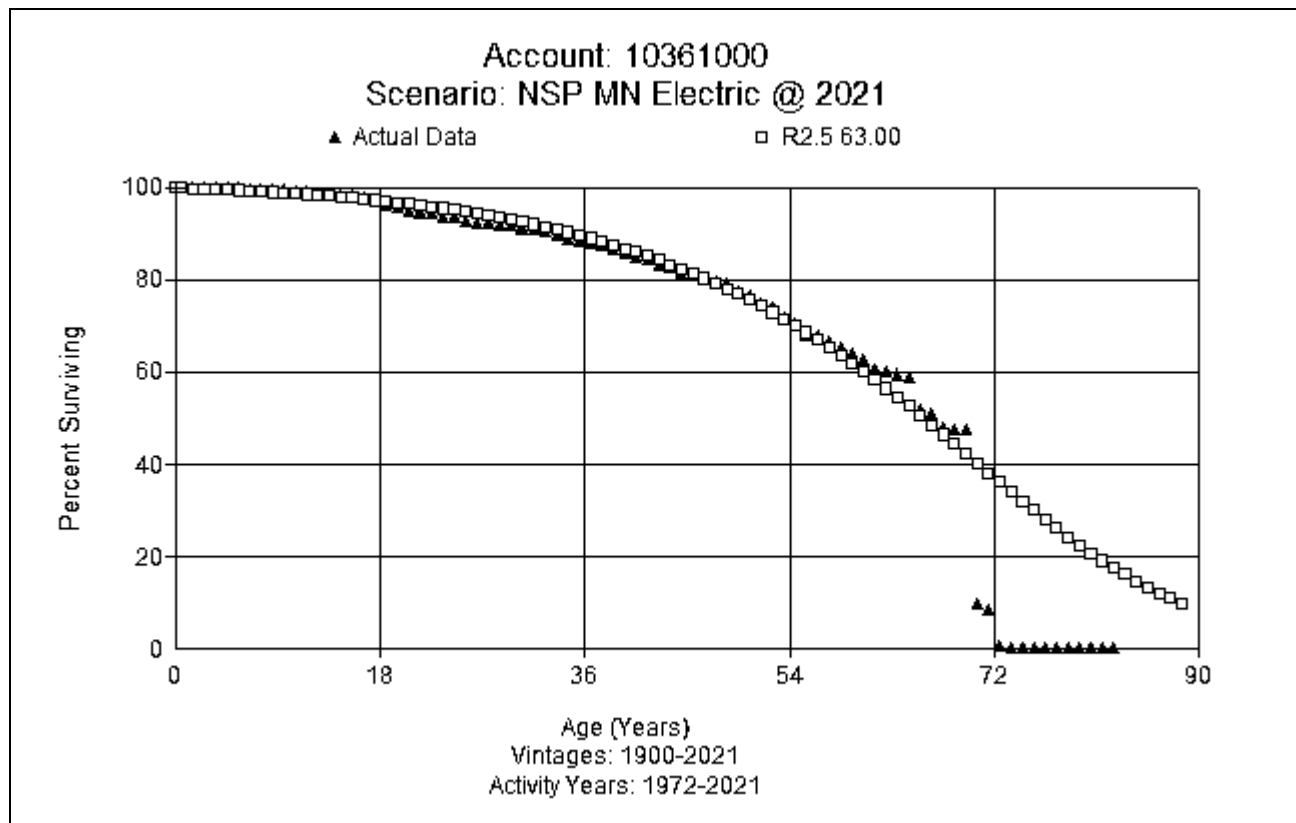


DISTRIBUTION

Distribution Accounts, FERC Accounts 361 - 373

FERC Account 361 Distribution Structures & Improvements (proposed 63 year life with an R2.5 dispersion curve)

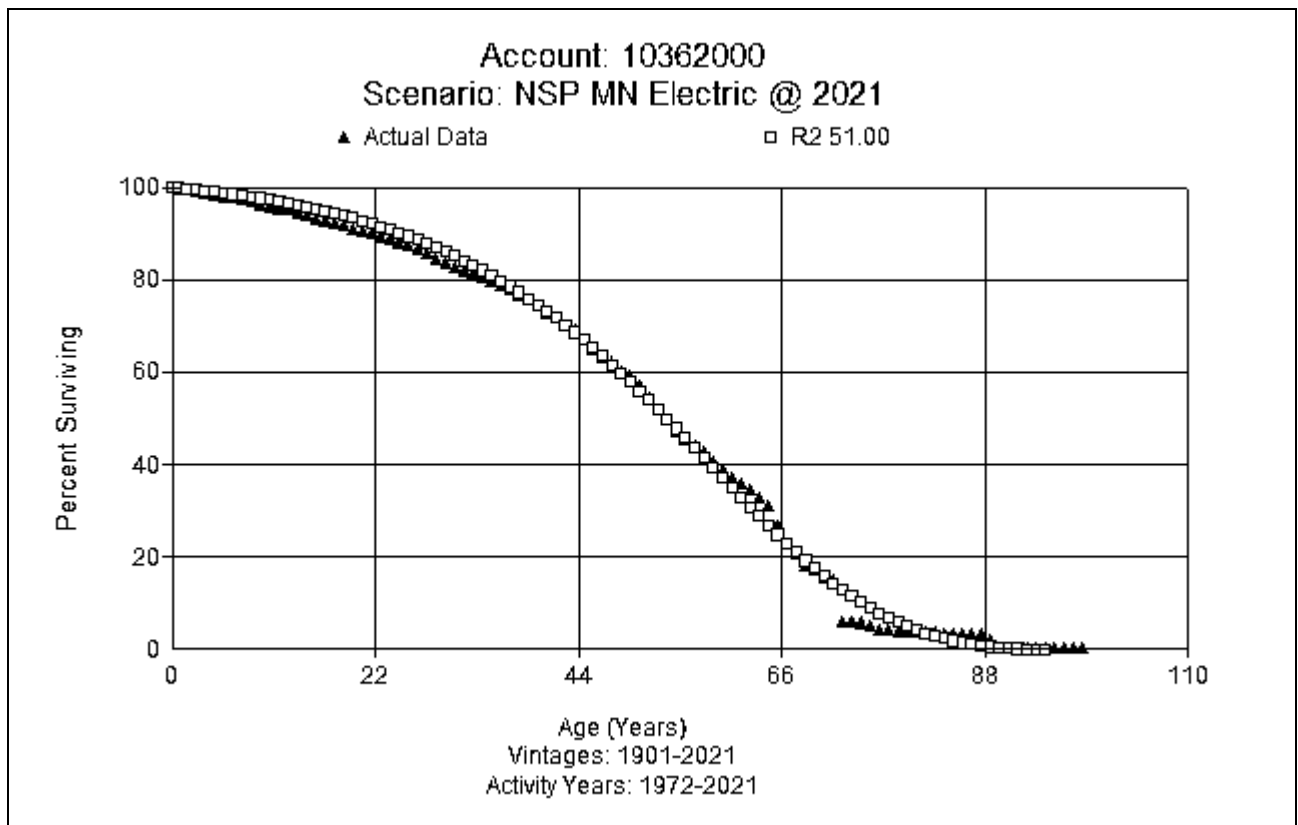
This grouping contains facilities ranging from fencing to other structures found in distribution substations. The current investment balance for Minnesota is \$56.7 million for this account. The current approved life is 63 years with an R2.5 dispersion curve. Life analysis results are based on total Company data. Company personnel anticipate a similar life to the currently approved life, with the expectation that it will be less than Account 352, Transmission Structures and Improvements. After analyzing actuarial analysis results, this study recommends retention of a life of 63 years with an R2.5 dispersion curve.



FERC Account 362 Distribution Station Equipment (proposed 51 year life with an R2 dispersion curve)

This grouping contains a wide variety of distribution substation equipment, from circuit breakers to switchgear. The current investment balance for Minnesota is \$651.5 million. The current approved life is 53 years with an R2 dispersion curve.

Life analysis results are based on total Company data. Company personnel expect the life of this account will be slightly less than Account 353, Transmission Substation Equipment. Multiple placement and experience bands show that a 51 year life with an R2 dispersion curve is a good fit for many bands. Based on Company history and judgment, this study recommends a life of 51 years with an R2 dispersion curve for this account.

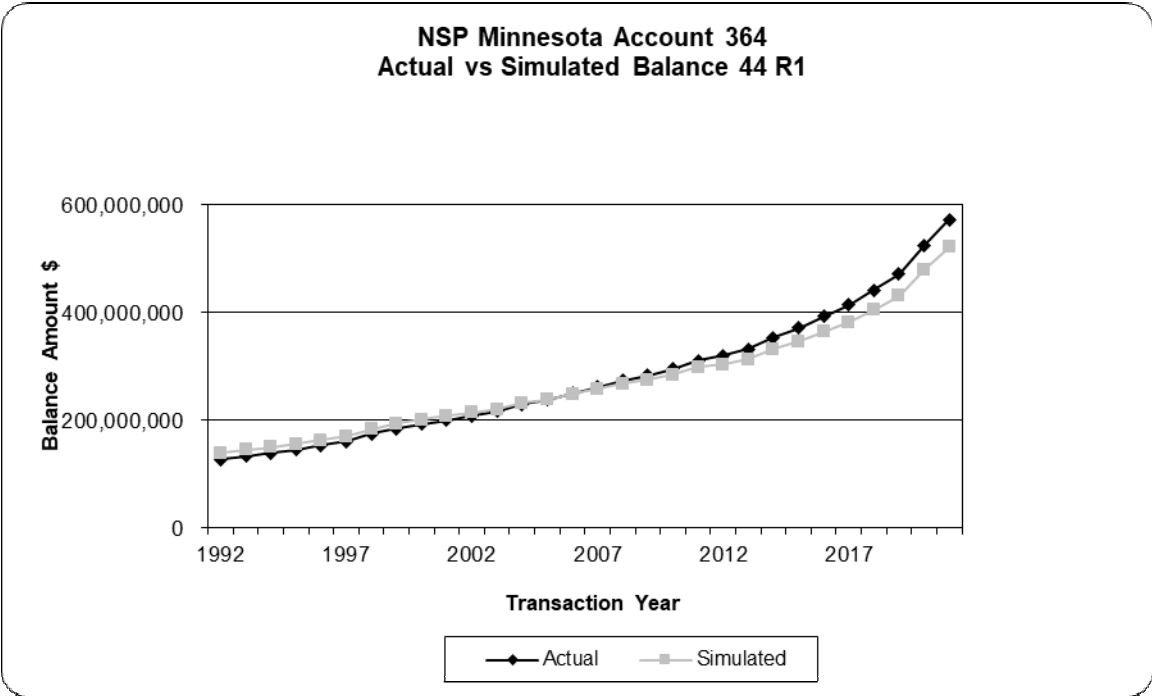


FERC Account 363 Energy Storage Equipment- Distribution (proposed 10 year life with an SQ dispersion curve)

This account includes the cost installed of energy storage equipment used to store energy for load managing purposes. Company SMEs expect a 10 year life for this account. Based on input from Company experts and judgment, this study recommends a 10 year life with a SQ dispersion. No graph is shown.

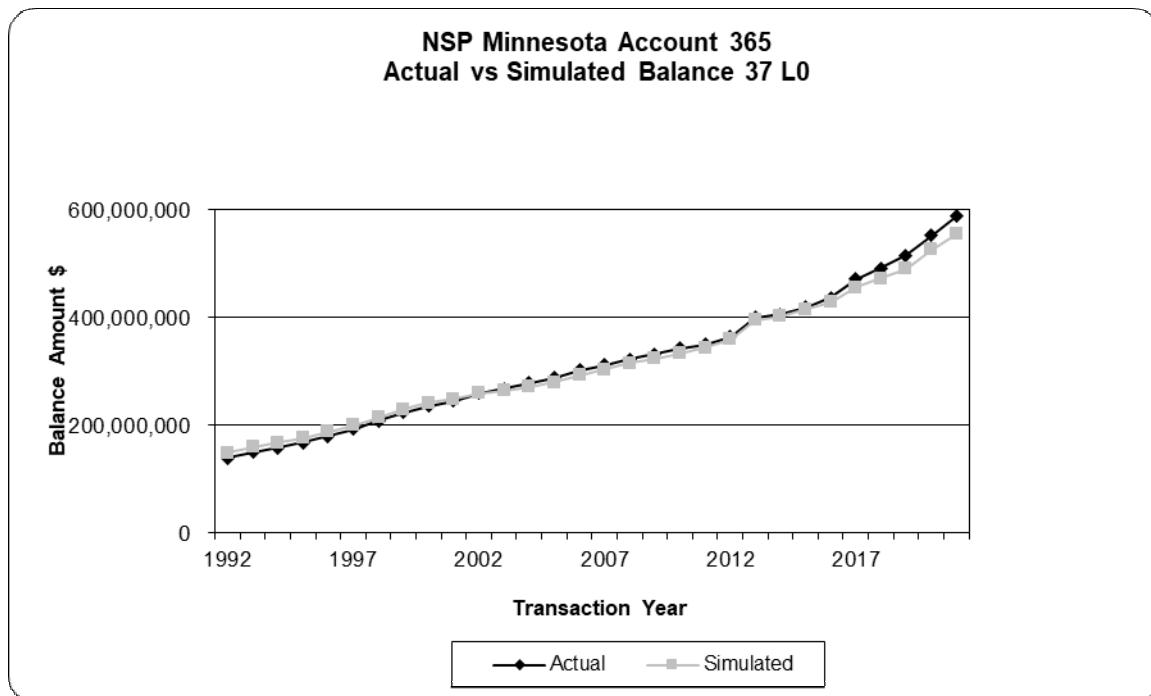
FERC Account 364 Distribution Poles, Towers & Fixtures (proposed 44 year life with an R1.5 dispersion curve)

This account contains poles and towers of various material types: wood and steel. Most of the poles across the system are made of wood. The height of these assets can range from 35 feet to 70 feet with the prevalent sizes being 45 feet and up. The current investment balance for Minnesota is \$493.8 million for this account. The current approved life is 47 years with an R1 dispersion curve. Life analysis results are based on total Company data. SPR analysis was used since actuarial results are available only from 2001 forward. Company personnel report that western red cedar poles were used up to 10 years ago and poles are now treated pine. Company experts believe the life of cedar would probably be 40-45 years and treated pine would be less than 40 years. The two biggest issues are rot and relocations. A pole testing program is producing proactive replacement activity. Fiberglass cross arms, which will have a longer life, are starting to be installed. Steel is only used when building near a transmission structure. Based on life analysis results and input from Company personnel, a 44 year life with an R1.5 dispersion curve is recommended for this account. A comparison of actual versus simulated balances is shown below.



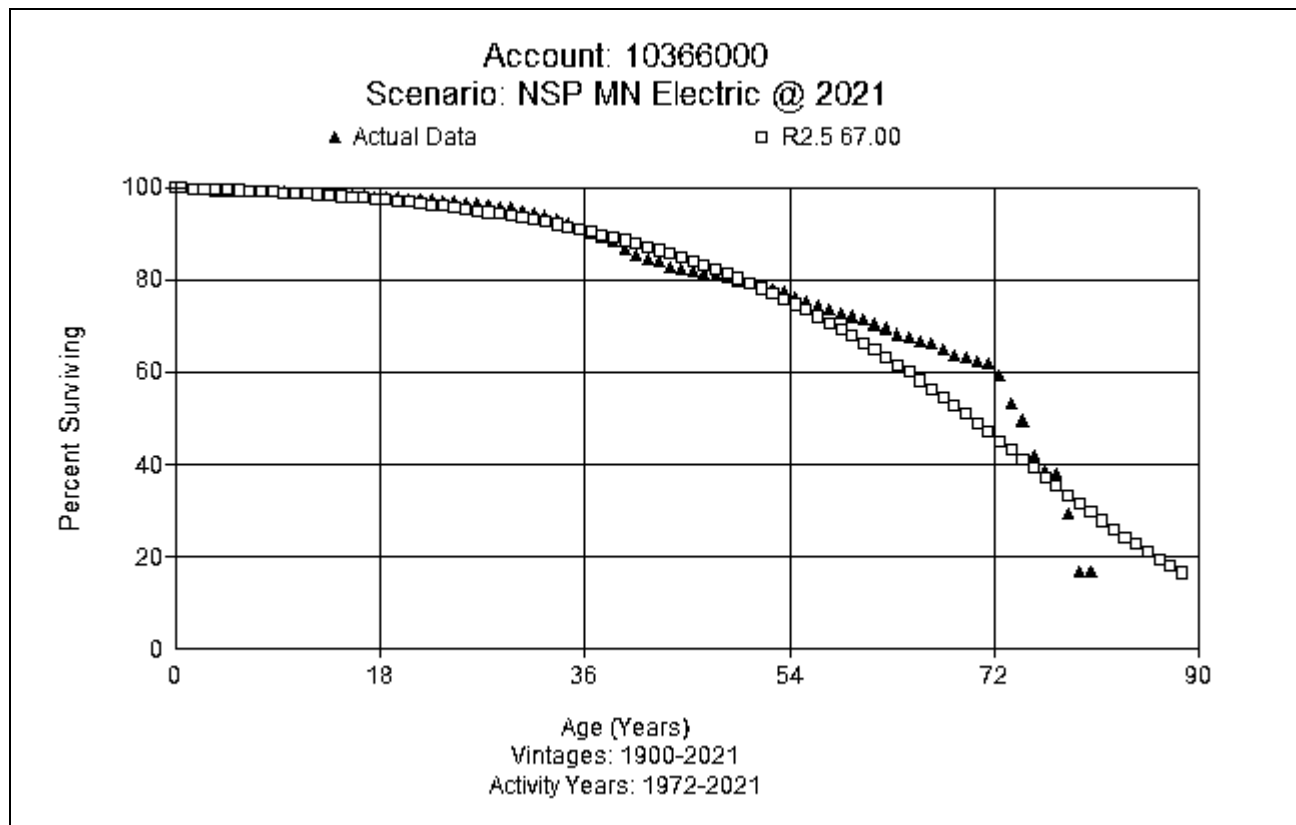
FERC Account 365 Distribution Overhead Conductor & Devices (proposed 37 year life with an L0 dispersion curve)

This account consists of overhead conductor of various thickness, as well as various switches and reclosers. The current investment balance for Minnesota is \$505.2 million for this account. The current approved life is 39 years with an L0 dispersion curve. Life analysis results are based on total Company data. Company personnel report that insulators are made of porcelain and polymer. Polymer has only been used for the past 8-12 years, so there is limited experience. The primary reasons for retirements are overloads, tree issues, more than 2 splices in a span, and capacity issues. Life analysis shows a shorter life than poles, with life increasing in the narrowest bands. Based on life analysis and judgment, a 37 year life with an L0 dispersion curve is recommended for this account. A comparison of actual versus simulated balances is shown below.



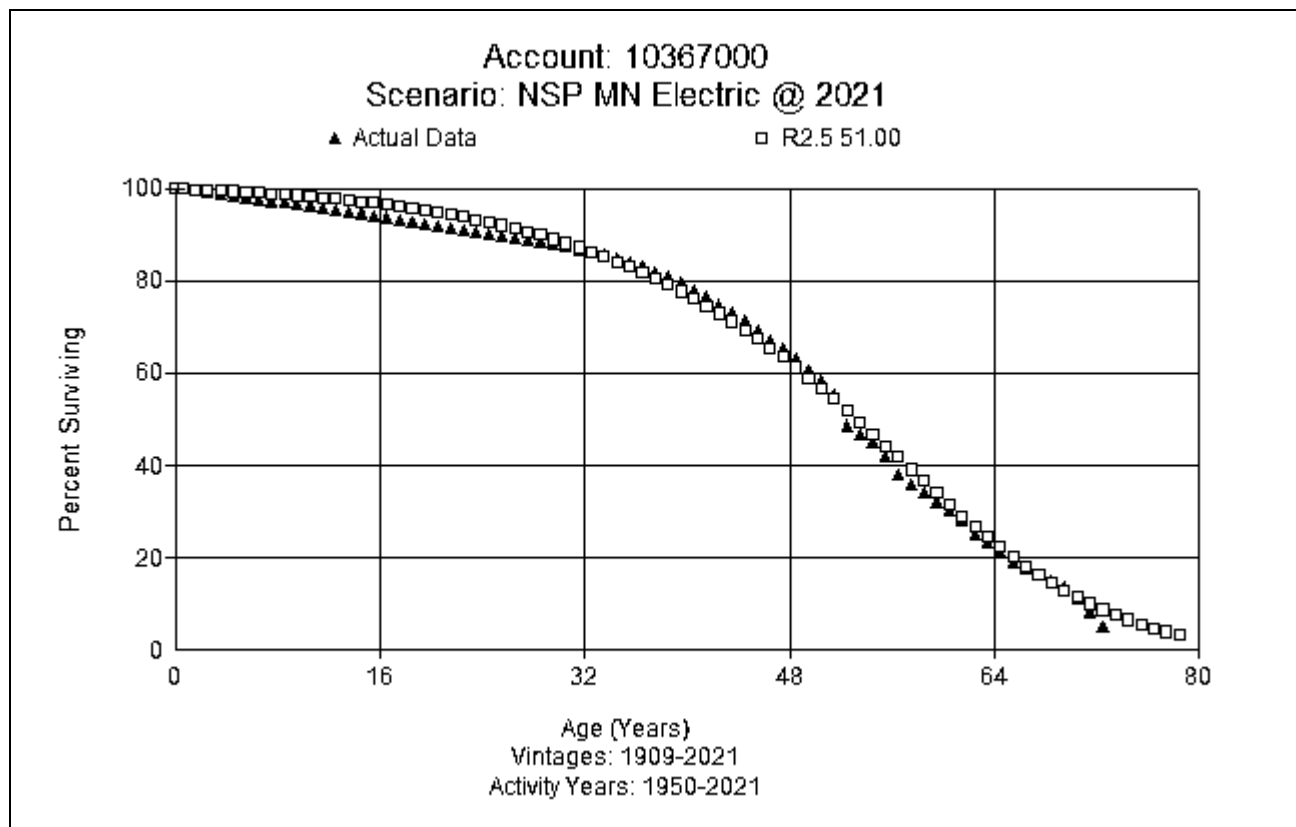
FERC Account 366 Distribution Underground Conduit (proposed 67 year life with an R2.5 dispersion curve)

This account consists of conduit, duct banks, vaults, manholes, and ventilating system equipment. The current investment balance for Minnesota is \$330.1 million for this account. The current approved life is 56 years with an R3 dispersion curve. This account shows sufficient actuarial experience to project the life of this account. After reviewing SPR results, a mid-range dispersion appears is the best fit. After review of multiple bands, this study recommends a 67 year life while moving to an R2.5 dispersion curve.



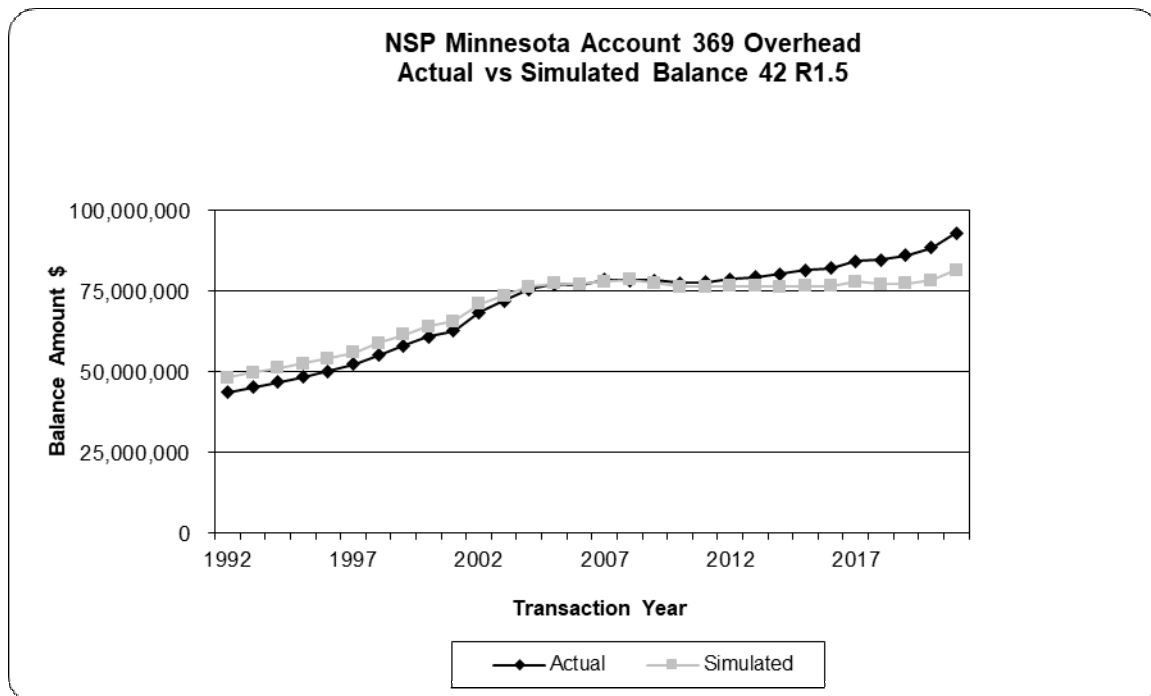
FERC Account 367 Distribution Underground Conductor & Devices (proposed 51 life with an R2.5 dispersion curve)

This account consists of underground distribution conductor, switches, and switchgear. The current investment balance for Minnesota is \$1.2 billion for this account. The currently approved life is 49 years with an R1.5 dispersion curve. Life analysis results are based on total Company data. Actuarial analysis was used to select the life parameter for this account. After review of multiple bands, this study recommends a 51 year life while moving to an R2.5 dispersion curve.



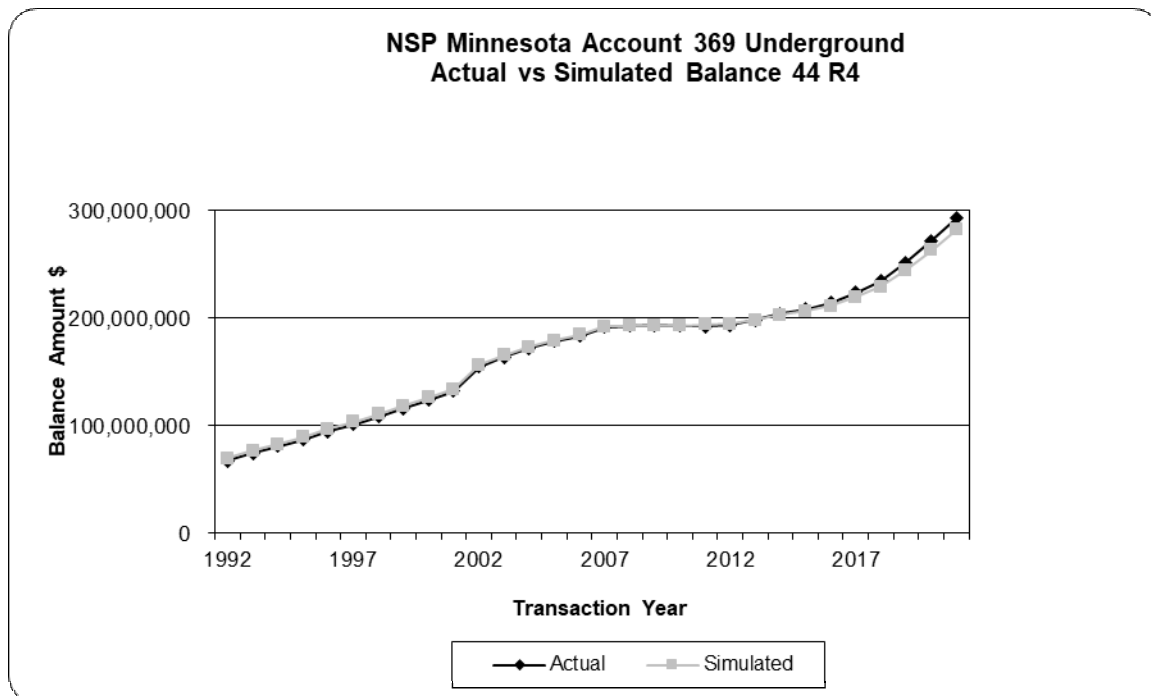
FERC Account 369 Distribution Services – Overhead (proposed 42 year life with an R1.5 dispersion curve)

This account includes overhead services with a current investment balance in Minnesota of \$81.5 million. The current approved life is 42 years with an R1.5 dispersion. Life analysis results are based on total Company data. Company experts expect the life for services, both underground and overhead, to be approximately 40 years. Many overhead services have been replaced for aesthetic reasons. After viewing SPR results and comparing actual versus simulated balances, this study recommends retention of a 42 year life with an R1.5 dispersion curve.



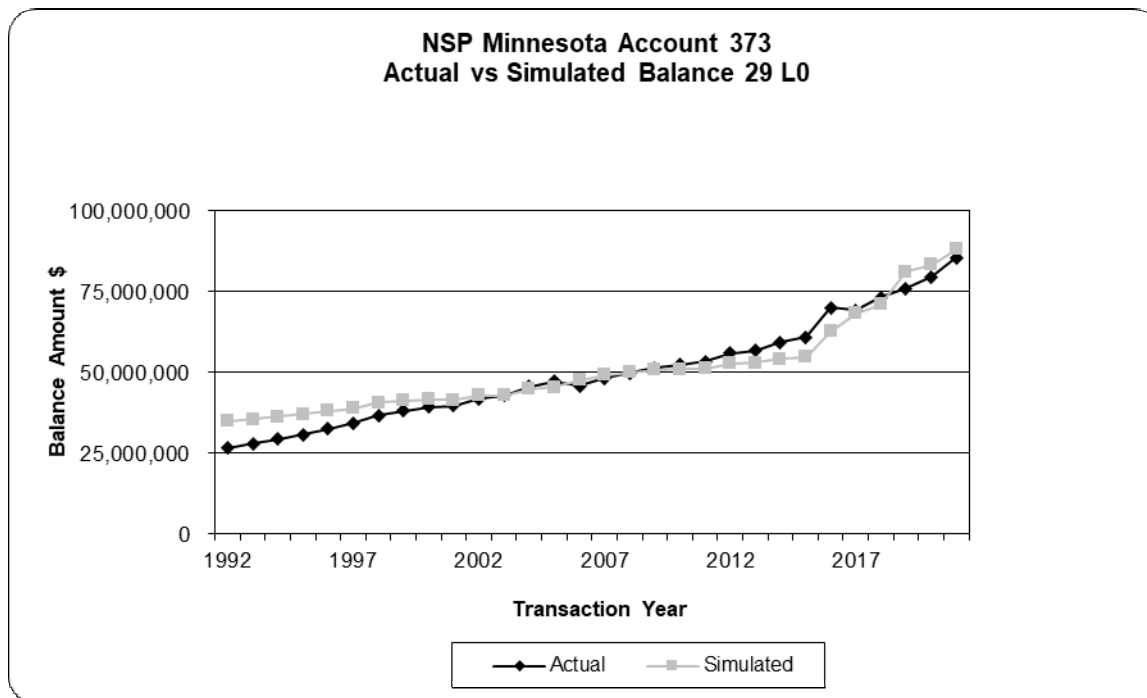
FERC Account 369 Distribution Services – Underground (proposed 44 year life with an R4 dispersion curve)

This account includes underground services and has a current investment balance in Minnesota of \$256.3 million. The currently approved life is 44 years with an R4 dispersion curve. Life analysis results are based on total Company data. Company experts expect the life for services, both underground and overhead, to be approximately 40 years. Better materials have been used for underground services since the 1970s. After viewing SPR results and comparing actual versus simulated balances, a 44 year life with an R4 dispersion curve is retained for this account.



FERC Account 373 Distribution Street Lighting & Signal Systems (proposed 29 year life with an L0 dispersion curve)

This account includes all distribution streetlights, conductor, conduit, luminaire, and standards. The current investment balance for Minnesota is \$78.5 million. The current approved life is 29 years with an L0 dispersion curve. Life analysis results are based on total Company data. SPR was used on this account, since actuarial results are only available from 2001 forward. The L0 is the top curve for many bands. As the band becomes narrower, the life increases. Based on judgment and Company experience, retention of the 29 year life with an L0 dispersion curve is recommended for this account. A comparison of the proposed curve vs. actual data is shown below.



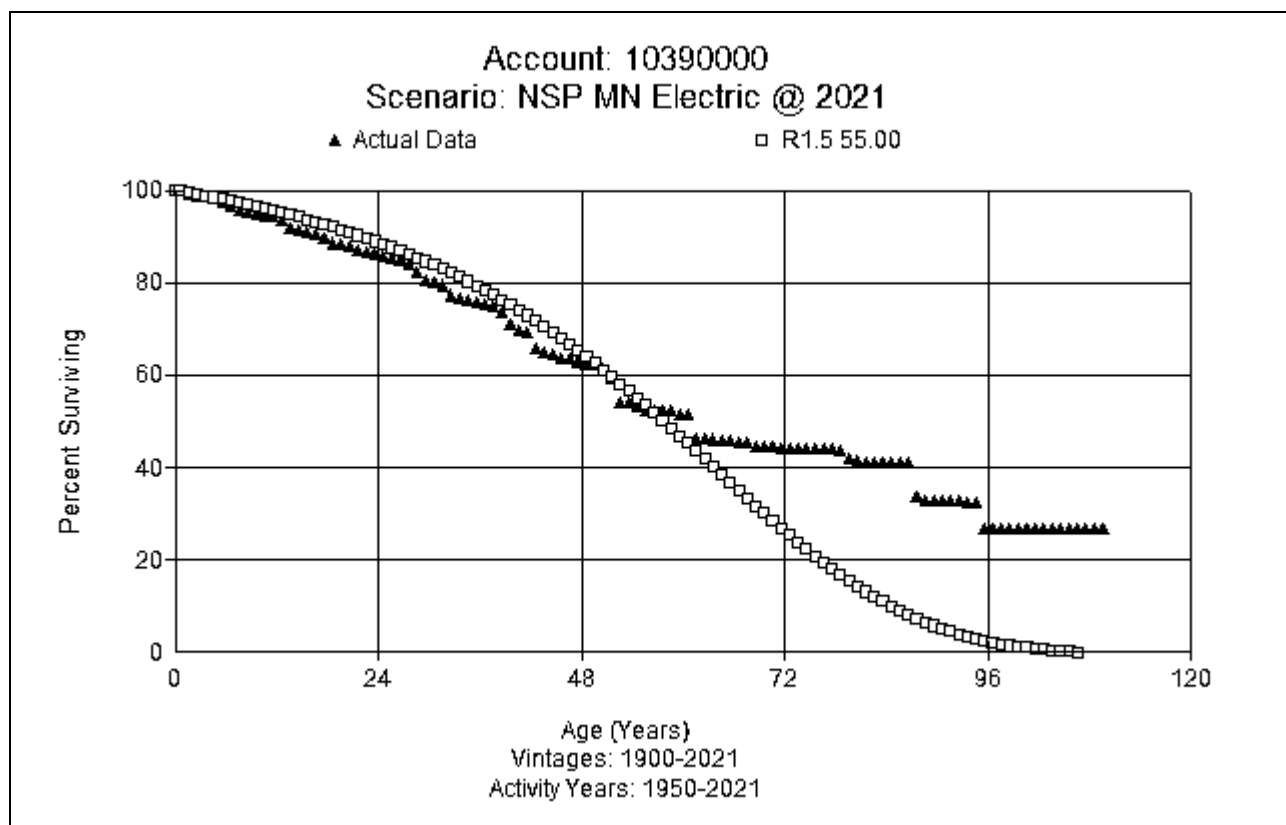
GENERAL

General Accounts, FERC Accounts 390

FERC Account 390 General Structures & Improvements (proposed 55 year life with an R1.5 dispersion curve)

This account includes the cost of general structures and improvements used for utility service. The current investment balance is \$75.2 million. The current approved life is 55 years with an R1.5 dispersion curve. Many components, such as heating, ventilation, and air conditioning (“HVAC”) systems, lighting, controls, finishes, and roofing in buildings, will have a much shorter life than the structure itself. Some consolidation of buildings occurs, but the Company redeploys buildings for other use when possible. The average age of buildings is over 40 years.

Going forward, Company personnel expect to replace roofs at 20 years. Currently, the Company has some roofs that have only lasted 10 years and some that have lasted 25 years or longer and anticipate the same time frame for HVAC (which would include boilers, cooling towers, chillers, etc.). Depending on the location (heat or heavy trucks can shorten life), parking lots would be expected to last 15-20 years. At that point, the Company would tear up the old lot, retire, and replace it with a new one. Removal cost is charged for replacing lots. It is a fixed percentage that can change based on specific facts of the project. Based on the analysis and mix of assets, this study recommends retention of a 55 year life with an R1.5 dispersion curve.



FERC Account 390 General Structures & Improvements - Leased (Lease Term of assets)

This account includes the cost of leasehold improvements used for utility service. In prior depreciation studies, this account has been depreciated. However, the Company amortizes those costs in other jurisdictions. At the Company's request this account will be amortized over the lease term for each asset.

ELECTRIC VINTAGE GROUP (AMORTIZED) ACCOUNTS

For many years, NSP has used vintage group amortization where assets are large in number, but low in cost. To implement this amortization mechanism, it is necessary to first retire the assets whose age is longer than the recommended service life for each group. Then, the remaining plant in service for each account is amortized using the amortization rates shown in Appendix A-1 and B. Annually, assets that reach the average service life of each account are retired. Thus, no dispersion curve is used for assets being recovered through vintage group amortization.

DISTRIBUTION

FERC Account 368 Distribution Line Transformers (proposed 32 year life)

This account consists of line transformers and regulators. The current investment is \$419.6 million for Minnesota in this account. The current approved life of 32 years should be retained.

FERC Account 368 Distribution Line Capacitors (proposed 25 year life)

This account consists of line capacitors. The current investment is \$25.6 million for Minnesota in this account. However, \$7.9 million is considered fully depreciated, so the adjusted balance is \$17.7 million. The current approved life of 25 years should be retained.

FERC Account 371 Installations on Customer Premises Electric Vehicle (proposed 10 year life)

This account includes the service panel, charge stub, and the wiring between the two for electric vehicles charging on customers' premises. The current investment is \$129 thousand for Minnesota. The current approved life of 10 years should be retained.

FERC Account 371 Installations on Customer Premises 10 Yr (proposed 10 year life)

This account is new. It will include assets like distribution installations on the customer's property, such as mini-generators. Currently there is no plant in this category. The life proposed for this account is 10 years.

FERC Account 371 Installations on Customer Premises 15 Yr (proposed 15 year life)

This account is new. It will include assets like distribution installations on the customer's property, such as mini-generators. Currently there is no plant in this category. The life proposed for this account is 15 years.

FERC Account 371 Installations on Customer Premises 20 Yr (proposed 20 year life)

This account is new. It will include assets like distribution installations on the customer's property, such as mini-generators. Currently there is no plant in this category. The life proposed for this account is 20 years.

GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS

FERC Account 303 Intangible Computer Software – 3 year (proposed 3 year life)

This account consists of miscellaneous computer software. The current investment is \$2.1 million. However, \$0.2 million is considered fully accrued so the adjusted balance is \$1.9 million. The current approved life of 3 years should be retained.

FERC Account 303 Intangible Computer Software – 5 year (proposed 5 year life)

This account consists of miscellaneous computer software. The current investment is \$180.7 million. However, \$87.6 million is considered fully accrued so the adjusted balance is \$93.2 million. The current approved life of 5 years should be retained.

FERC Account 303 Intangible Computer Software – 7 year (proposed 7 year life)

This account consists of miscellaneous computer software. Currently there is no plant in this account. In the future, a 7 year life is requested for any plant that may be added to this account.

FERC Account 303 Intangible Computer Software – 10 year (proposed 10 year life)

This account consists of miscellaneous computer software. The current investment is \$58 thousand. The current approved life of 10 years should be retained.

FERC Account 303 Intangible Computer Software – 15 year (proposed 15 year life)

This account consists of miscellaneous computer software. Currently there is

no plant in this account. In the future, a 15 year life is requested for any plant that may be added to this account.

FERC Account 391 General Office Furniture & Equipment (proposed 20 year life)

This account consists of miscellaneous office furniture such as desks, chairs, filing cabinets, and tables used for general utility service. The current investment is \$34.6 million. However, \$924 thousand is considered fully accrued so the adjusted balance is \$33.7 million. The current approved life of 20 years should be retained.

FERC Account 391 General Network Equipment (proposed 6 year life)

This account consists of computer equipment used for general utility service. The current investment is \$58.1 million. The currently approved life is 6 years. This study recommends retention of the current 6 year life for this account.

FERC Account 392 General Transportation Equipment - Automobiles (proposed 10 year life)

This account consists of automobiles used for general utility service. The current investment is \$7.3 million. However, \$64 thousand is considered fully accrued so the adjusted balance is \$7.2 million. The current approved life of 10 years should be retained.

FERC Account 392 General Transportation Equipment - Light Trucks (proposed 10 year)

This account consists of light trucks used for general utility service. The current investment is \$37.5 million. However, \$11.0 million is considered fully accrued so the adjusted balance is \$26.6 million. The current approved life of 10 years should be retained.

FERC Account 392 General Transportation Equipment - Trailers (proposed 12

year life)

This account consists of trailers used for general utility service. The current investment is \$25.0 million. However, \$2.4 million is considered fully accrued so the adjusted balance is \$22.6 million. The current approved life of 12 years should be retained.

**FERC Account 392 General Transportation Equipment - Heavy Trucks
(proposed 12 year)**

This account consists of heavy trucks used for general utility service. The current investment is \$122.8 million. However, \$13.1 million is considered fully accrued so the adjusted balance is \$109.7 million. The current approved life of 12 years should be retained.

FERC Account 393 General Stores Equipment (proposed 20 year)

This account consists of stores equipment used for general utility service. The current investment is \$1.6 million. However, \$92 thousand is considered fully accrued so the adjusted balance is \$1.5 million. The current approved life of 20 years should be retained.

**FERC Account 394 General Tools, Shop & Garage Equipment (proposed 15
year life)**

This account consists of various items or tools used in shop and garages such as air compressors, grinders, mixers, hoists, and cranes. The current investment is \$116.7 million. However, \$750 thousand is considered fully accrued so the adjusted balance is \$115.9 million. The current approved life of 15 years should be retained.

FERC Account 395 General Laboratory Equipment (proposed 10 year life)

This account consists of laboratory equipment used in general utility service. The current investment is \$2.9 million. However, \$413 thousand is considered fully

accrued so the adjusted balance is \$2.5 million. The current approved life of 10 years should be retained.

FERC Account 396 General Power Operated Equipment (proposed 12 year life)

This account consists of bulldozers, forklifts, trenchers, and other power operated equipment that cannot be licensed on roadways. The current investment is \$53.7 million. However, \$413 thousand is considered fully accrued so the adjusted balance is \$48.9 million. The current approved life is 12 years should be retained.

FERC Account 397 General Communication Equipment (proposed 10 year life)

This account consists of miscellaneous communication equipment used in general utility service. The current investment is \$57.4 million. However, \$59 thousand is considered fully accrued so the adjusted balance is \$57.4 million. The current approved life is 10 years should be retained.

FERC Account 397 General Communication Equipment – Two Way (proposed 10 year life)

This account consists of miscellaneous two way communication equipment used in general utility service. The current investment is \$63.6 million. The current approved life is 10 years should be retained.

FERC Account 397 General Communication Equipment – AES (proposed 15 year life)

This account consists of miscellaneous automated energy services (“AES”) including electronic or automated meter reading communication equipment used in general utility service. The current investment is \$8.3 million. However, \$1.6 million is considered fully accrued so the adjusted balance is \$6.7 million. The current approved life of 15 years should be retained.

FERC Account 397 General Communication Equipment – EMS (proposed 15 year life)

This account consists of energy management system (“EMS”) communication equipment used for energy monitoring and controlling equipment to manage general utility service. The current investment is \$46.5 million. The current approved life of 15 years should be retained.

FERC Account 397 General Communication Equipment – Smart Grid (proposed 10 year life)

This account consists of communication equipment related to smart grid investment. The current investment is \$9.1 million. The current approved life of 10 years should be retained.

FERC Account 398 General Miscellaneous Equipment (proposed 15 year life)

This account consists of miscellaneous equipment used in general utility service. The current investment is \$1.9 million. The current approved life of 15 years should be retained.

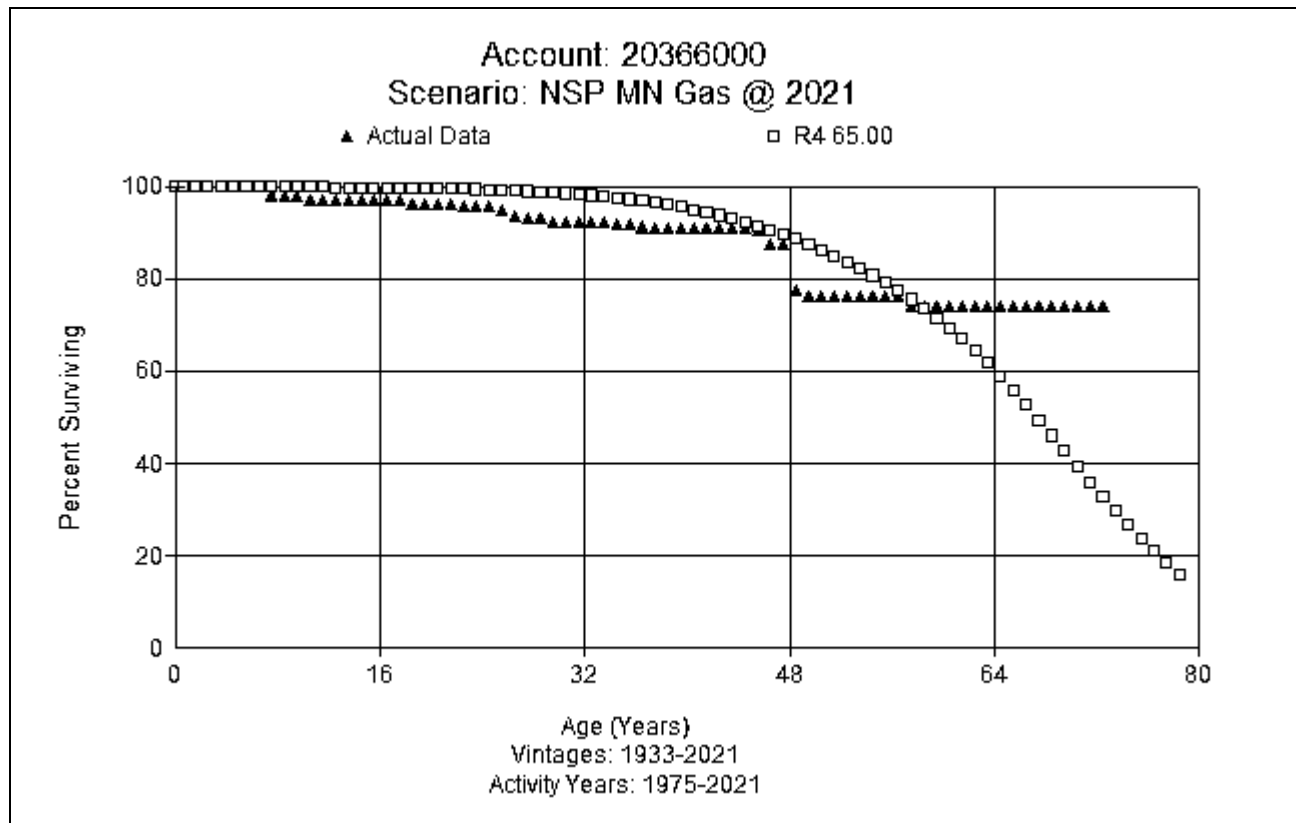
GAS PLANT

TRANSMISSION

Transmission Accounts, FERC Accounts 366 - 369

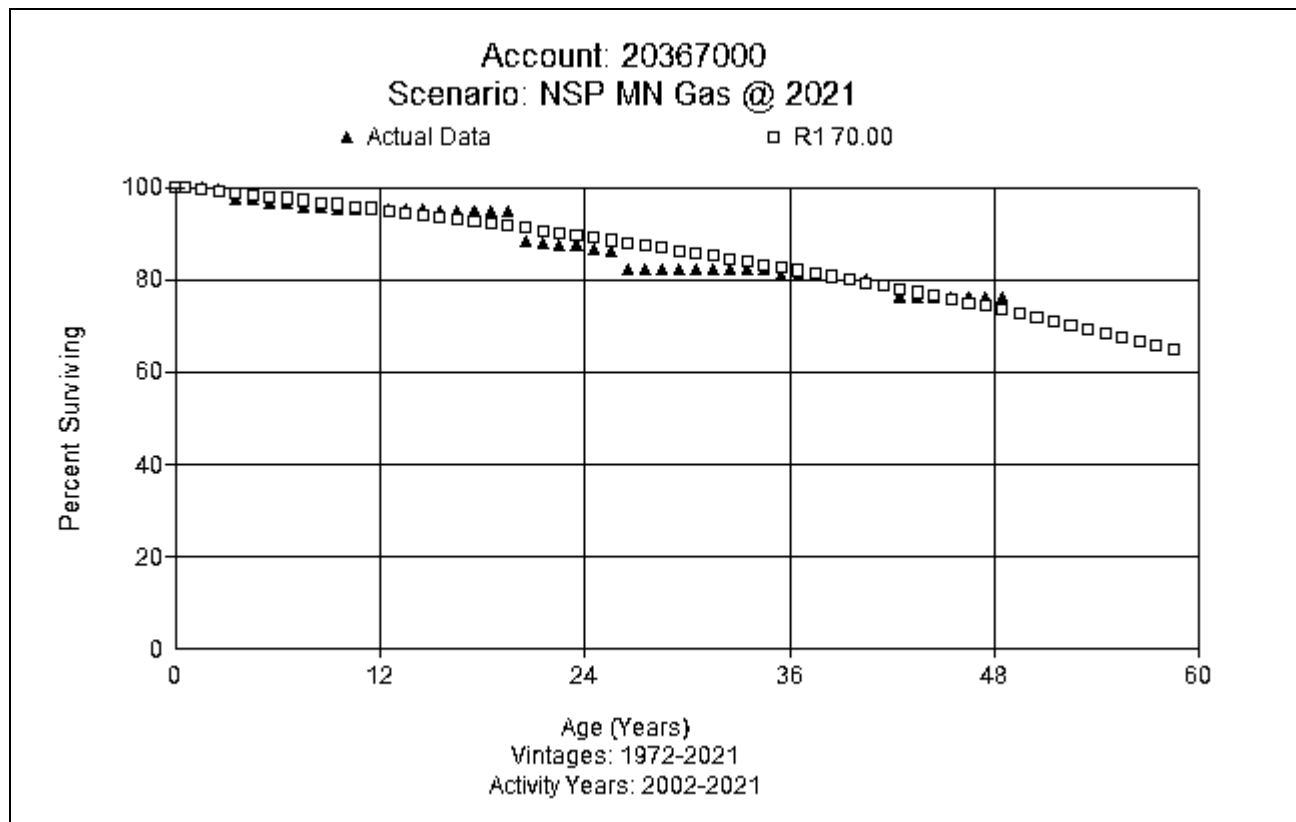
FERC Account 366 Transmission Structures & Improvements (proposed 65 year life with an R4 dispersion curve)

This account includes the cost of structures and improvements used in conjunction with transmission operations such as buildings, fences, or other structures. The plant balance in this account is \$933 thousand. The current approved life is 65 years with an R4 dispersion curve. Life analysis shows a similar life. Based on actuarial analysis, retention of a 65 year life with an R4 dispersion curve is recommended. A graph of the observed life table versus the proposed life and curve is shown below.



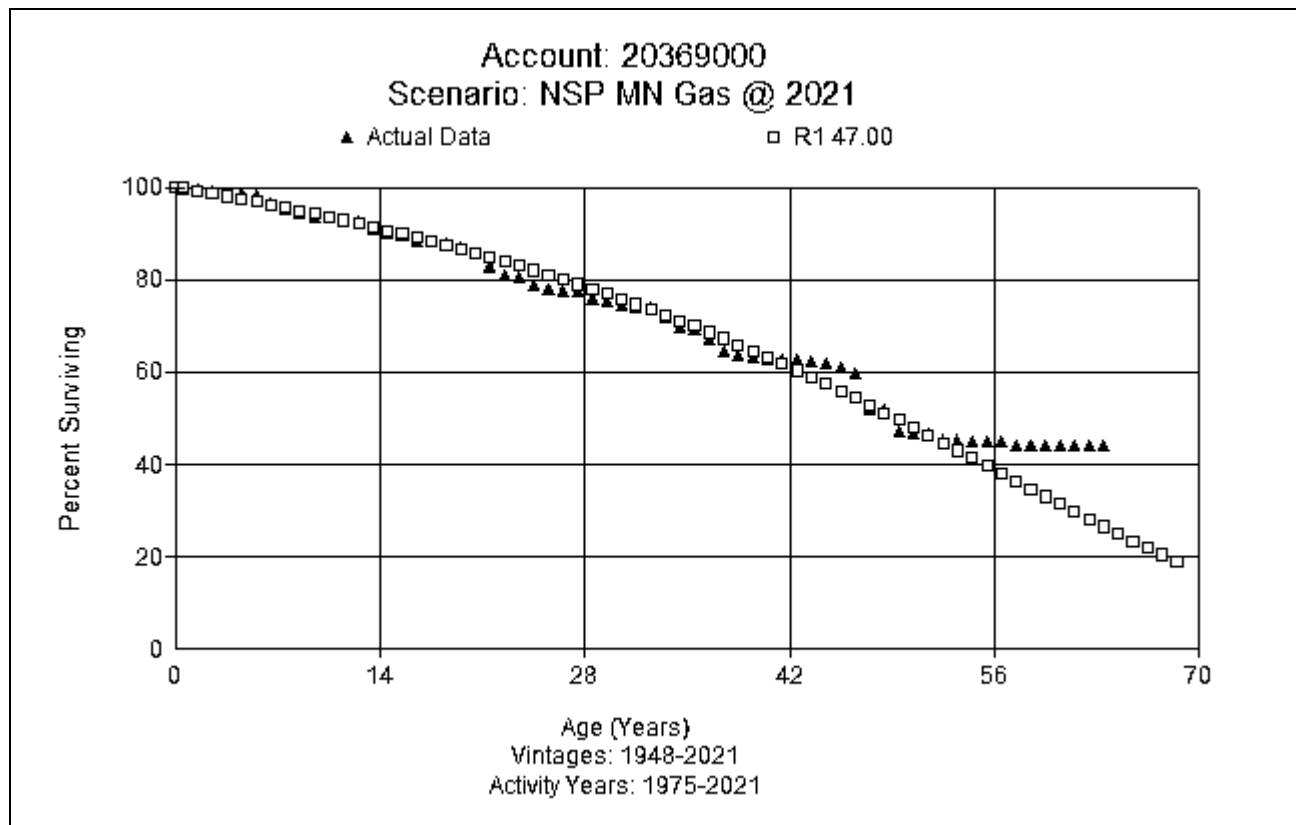
FERC Account 367 Transmission Mains (proposed 70 year life with an R1 dispersion curve)

This account includes the cost of transmission system mains including excavation costs, pipe, valves, and other equipment. The plant balance in this account is \$96.3 million. The current approved life is 75 years with an R2.5 dispersion curve. There are only 100 miles of transmission mains in Minnesota, and there is nothing older than 1940s (very few miles prior to 1950s). A large project started in 2013 to replace nearly 15% of the transmission pipe (pressure coupled). Much of it was installed in late 1960s and early 1970s. For the existing asset base, 13 miles was installed in the 1940s, 27 miles in 1950s, six miles in the 60s, 10 miles in the 70s, 3 miles in the 80s, 13 miles in the 90s (1995), with the rest being newer. Based on actuarial analysis and the mix of assets, this study recommends moving to a 70 year life with an R1 dispersion curve. A graph of actual data versus the proposed curve is shown below.



FERC Account 369 Transmission Measure & Regulating Station Equipment (proposed 47 year life with an R1 dispersion curve)

This account includes the costs of meters, gauges, and other equipment used to measure or regulate gas in connection with transmission city gate (town border station) operations. The plant balance in this account is \$17.2 million. The current approved life is 40 years with an R1 dispersion curve. Measurement equipment is replaced as technology improves (e.g. from mercury meters, to chart recorders, to electronic flow meters). Life indications across various placement and experience bands show the 47 R1 to be a good match. Based on actuarial analysis and the mix of assets, this study recommends moving to a 47 year life with an R1 dispersion curve. A graph of actual data versus the proposed curve is shown below.

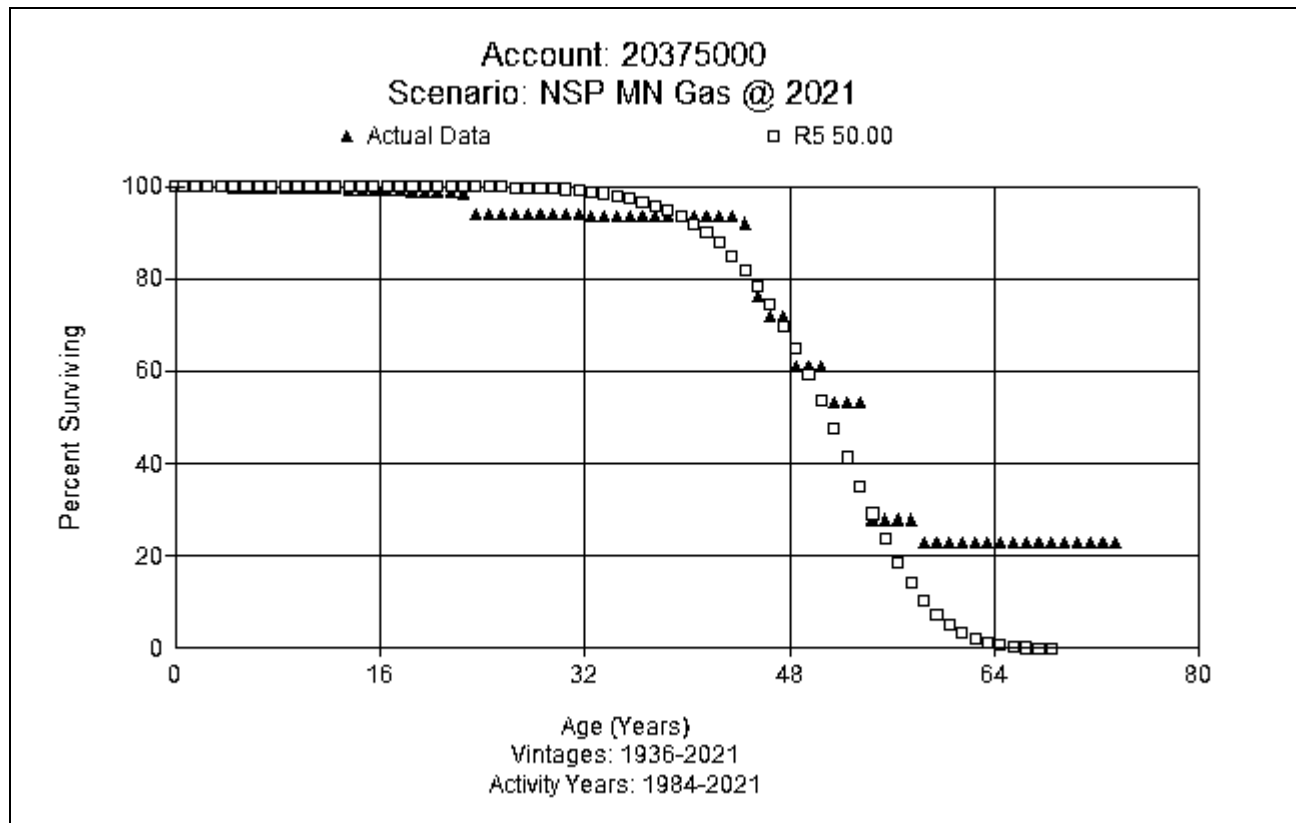


DISTRIBUTION

Distribution Accounts, FERC Accounts 375 - 380

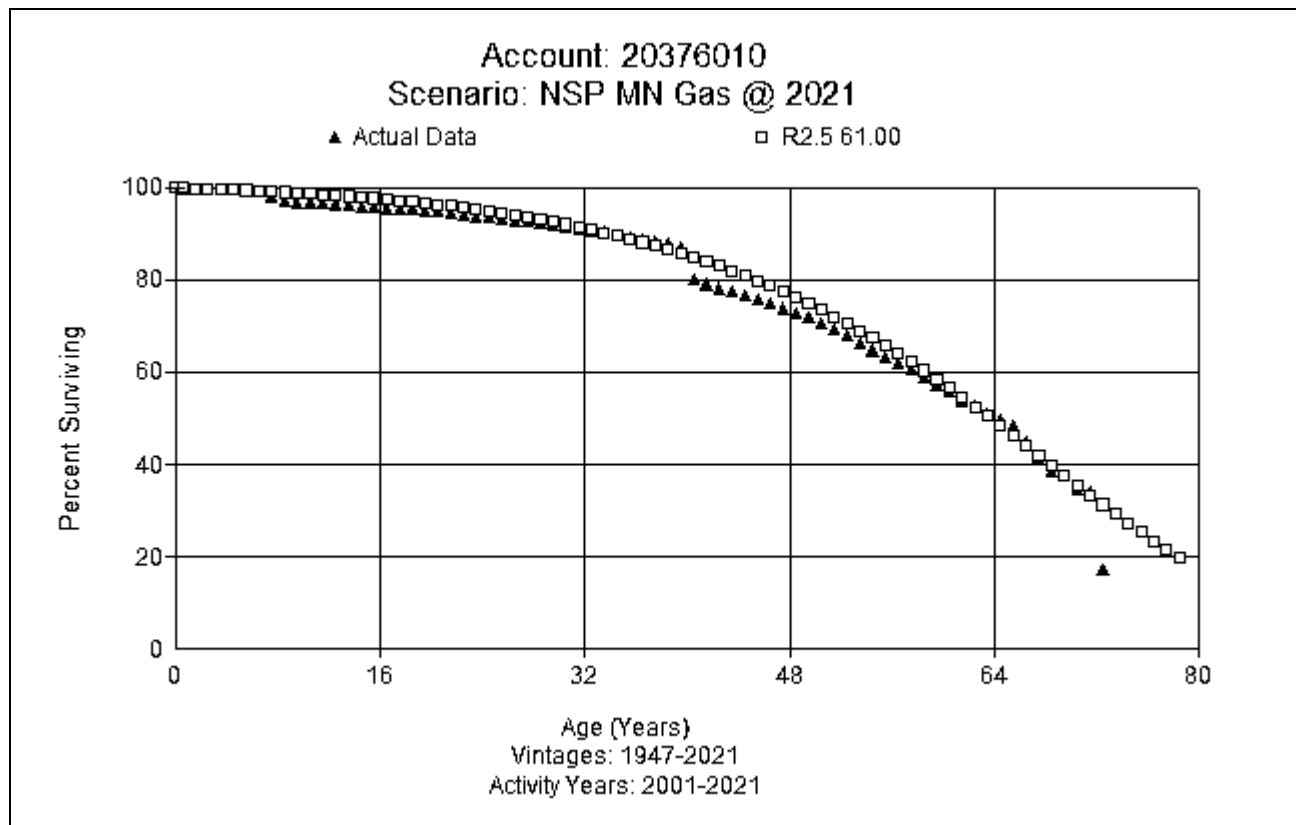
FERC Account 375 Distribution Structures & Improvements (proposed 50 year life with an R5 dispersion curve)

This account consists of small structures and improvements to structures and associated assets at city gates and on the main line distribution system. The current investment is \$877 thousand for Minnesota. The current approved life is 50 year life with an R5 dispersion curve. Based on judgment and general expectations for structures, this study recommends retention of a 50 year life with an R5 dispersion curve for this account. A graph of actual data versus the proposed curve is shown below.



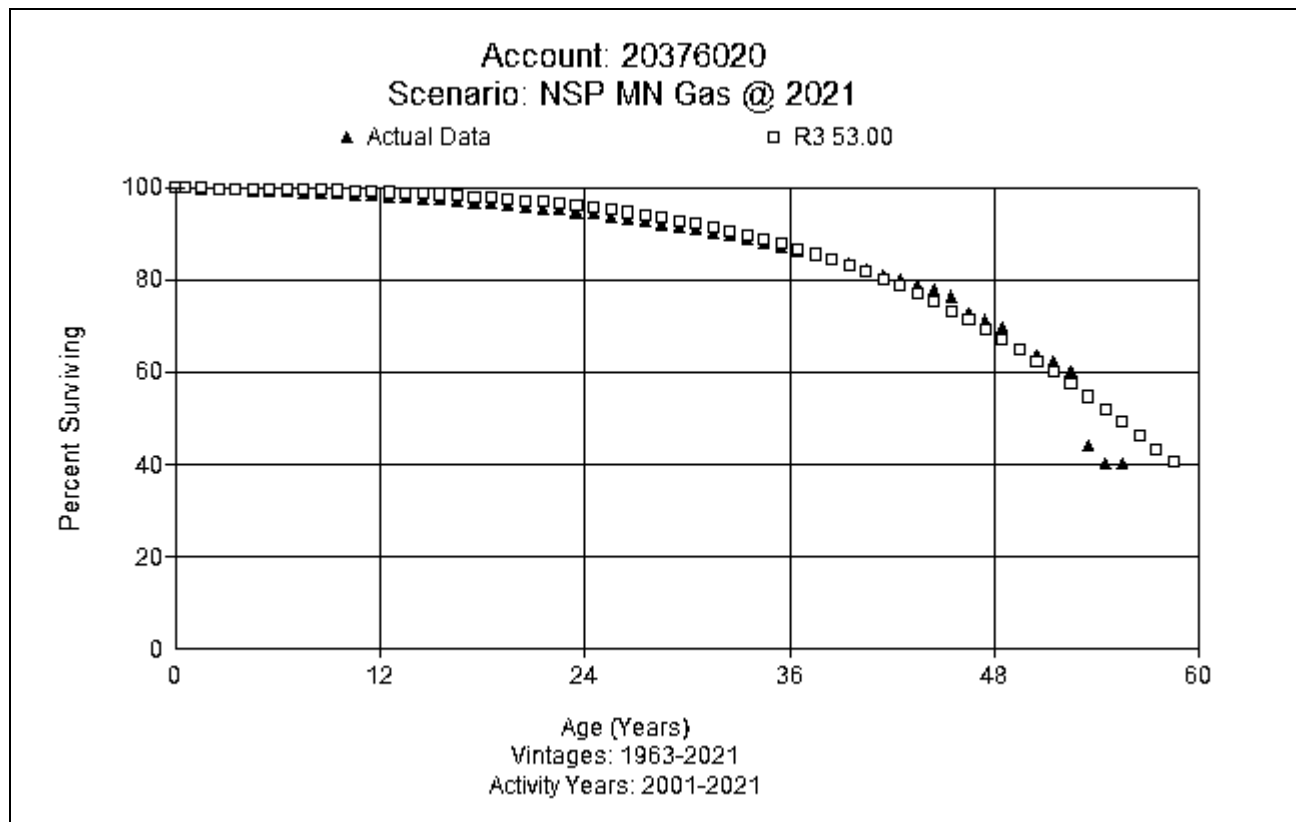
FERC Account 376 Distribution Mains – Metallic (proposed 61 year life with an R2.5 dispersion curve)

This account includes all steel mains. The current approved life is 63 years with an R2 dispersion curve. The current investment balance for Minnesota is \$282.0 million for this account. Life analysis results are based on total Company data. The average age of facilities is younger than many other utilities, driven by growth in the mid to late 1990s. Actuarial data exists from 2001 forward. There is sufficient data to analyze this account using actuarial analysis. Based on judgment and actuarial results, this study recommends a change to a 61 year life with an R2.5 dispersion curve for this account. A graph of actual data versus the proposed curve is shown below.



FERC Account 376 Distribution Mains – Plastic (proposed 53 year life with an R3 dispersion curve)

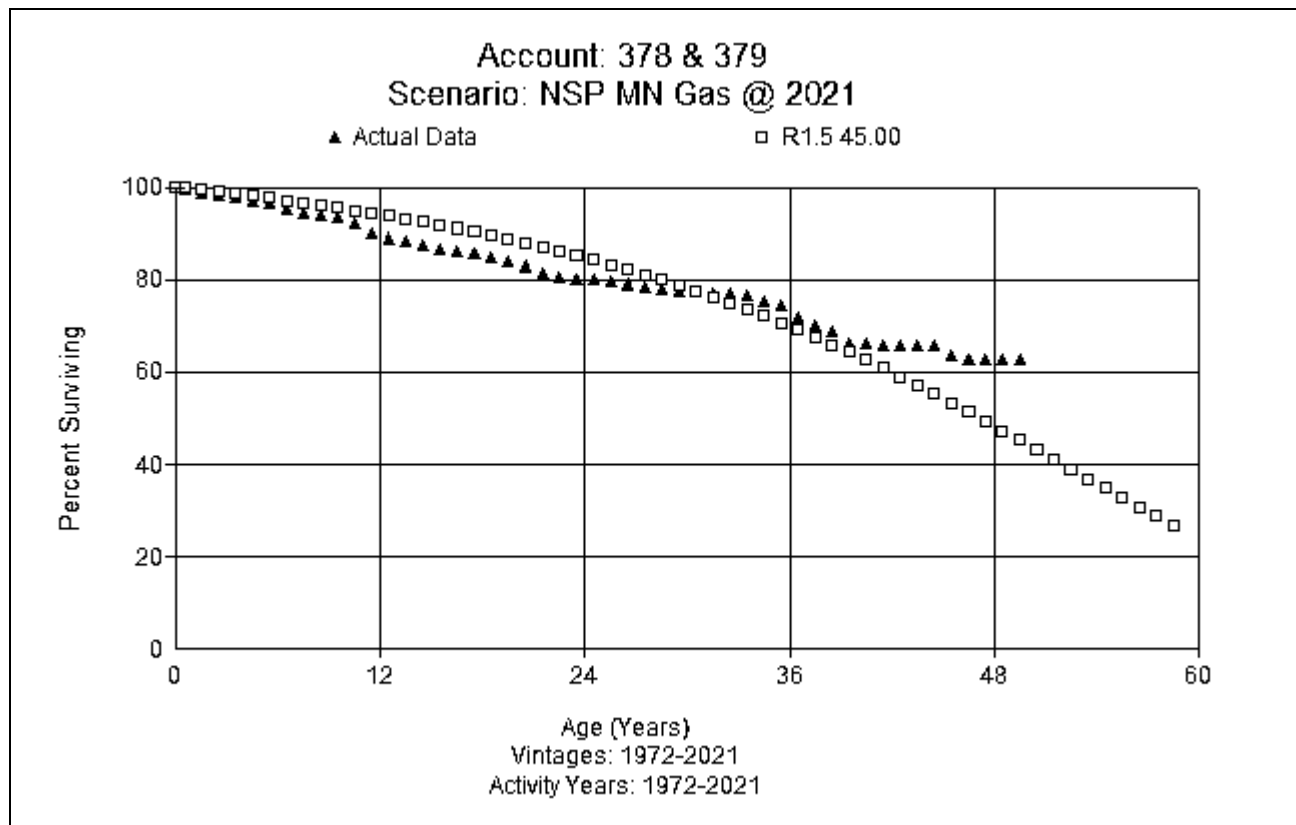
This account includes all plastic mains. The current approved life is 54 years with an R2.5 dispersion curve. The current investment balance for Minnesota is \$546.9 million for this account. Life analysis results are based on total Company data. Company personnel report that 99% of new distribution mains are plastic. The Company is aggressively replacing pre-1960s assets, with early 1970s polyethylene targeted next. Actuarial data exists from 2001 forward. There is sufficient data to analyze this account using actuarial analysis. Based on judgment actuarial results, this study recommends a 53 year life with an R3 dispersion curve. A graph of actual data versus the proposed curve is shown below.



FERC Account 378 Distribution Measure & Regulating Station Equipment – General (proposed 45 year life with an R1.5 dispersion curve)

This account consists of meters, gauges, and other equipment used in measuring and regulating gas in connection with distribution system operations other than the measurement of gas deliveries to city gate and to customers. The current approved life is a 38 year life with an R0.5 dispersion curve. The current investment balance for Minnesota is \$14.7 million for this account. Life analysis results are based on total Company data. Consistent with the last depreciation study, this study combines the assets in Account 378 and 379 due to the similarity between the assets in each account. Actuarial analysis showed that a 45 year life with an R1.5 dispersion curve is a good match across the various experience bands.

This study recommends moving to a 45 year life with an R1.5 dispersion. A graph of actual data versus the proposed curve is shown below.

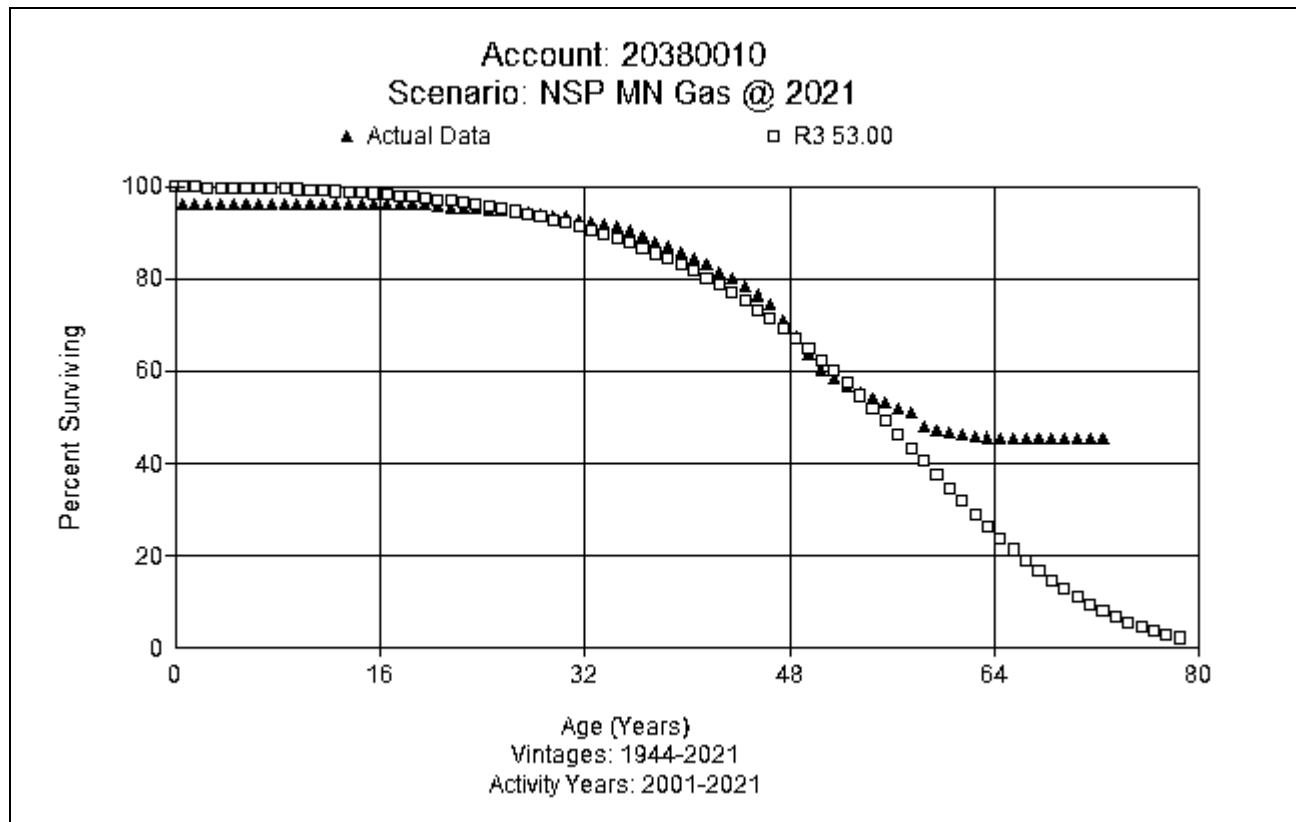


**FERC Account 379 Distribution Measure & Regulating Station Equipment -
City Gate (proposed 45 year life with an R1.5 dispersion curve)**

This account includes the measuring and regulating devices and other apparatus at city gate stations. There is a current investment of \$1.8 million for Minnesota in this account. The current approved life is a 38 year life with an R0.5 dispersion curve. Consistent with the prior study Account 378 and 379 were combined for life analysis purposes due to the similarity of the assets, similarity of use, and expected lives. The resulting recommendation is a 45 year life with an R1.5 dispersion curve for both accounts. A graph of actual data versus the proposed curve is shown above in Account 378.

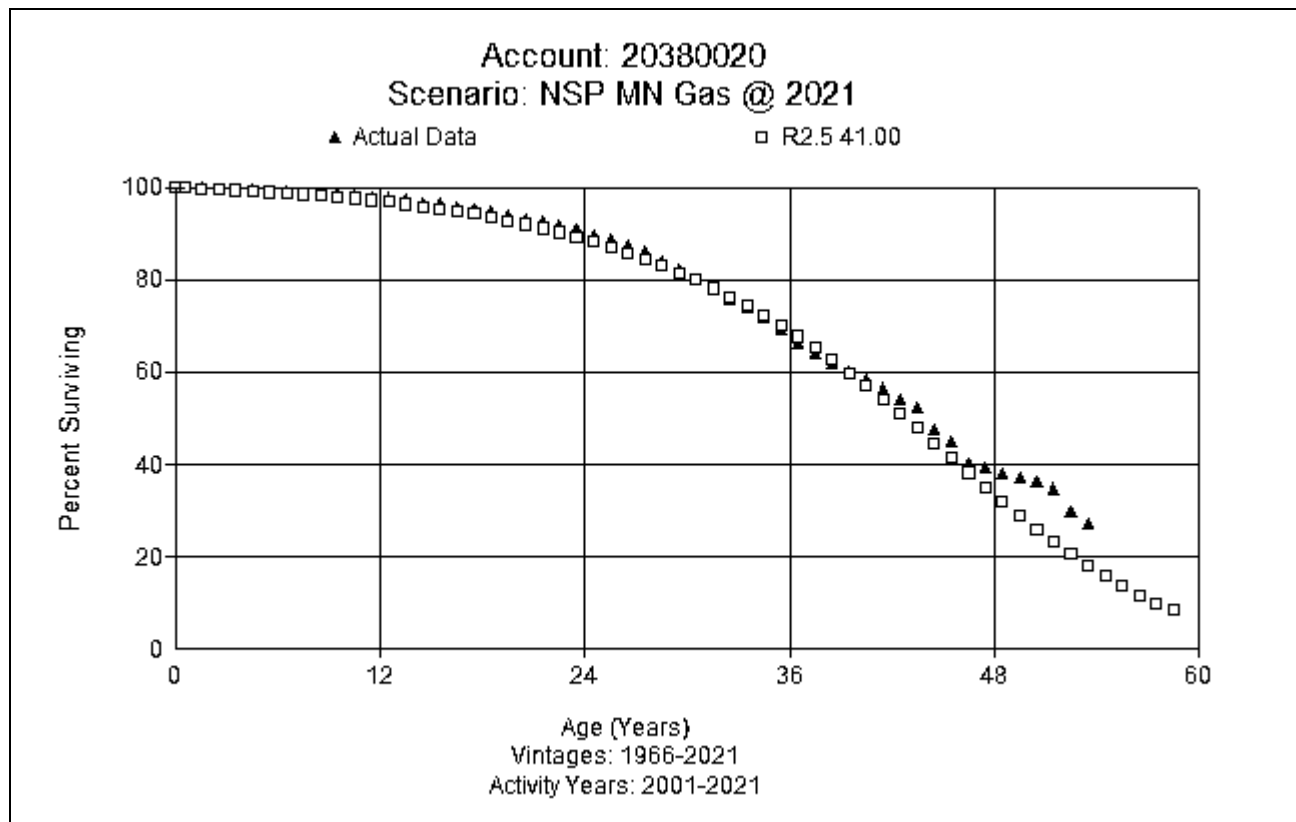
FERC Account 380 Distribution Services - Metallic (proposed 53 year life with an R3 dispersion curve)

Service lines are the steel pipes and accessories leading from the main to the customers' premises. This account has a current investment of \$13.1 million for Minnesota. The current approved life is 51 years with an R3 dispersion curve. Life analysis results are based on total Company data. Age is the primary driver of retirement of services. In a renewal area (road or otherwise), the practice is to renew all services when mains are renewed. Normal processes also trigger replacements (e.g., leak issues or compression coupled). Actuarial data exists from 2001 forward. There is sufficient data to analyze this account using actuarial analysis. Since processes are in place to improve life expectations in this account, this study recommends moving to a 53 year life and R3 dispersion curve for this account. A graph of actual data versus the proposed curve is shown below.



FERC Account 380 Distribution Services - Plastic (proposed 41 year life with an R2.5 dispersion curve)

Service lines are the plastic pipes and accessories leading from the main to the customers' premises. This account has a current investment of \$344.8 million for Minnesota. Life analysis results are based on total Company data. The current approved life is 39 R2.5. Since actuarial data exists only for 2001 forward, this account was analyzed using actuarial analysis. Life analysis results show a similar life to the existing approved life for this account. This study recommends moving to a 41 year life with an R2.5 dispersion curve for this account. A comparison of actual versus simulated is shown for the proposed 41 year life and R2.5 dispersion curve.

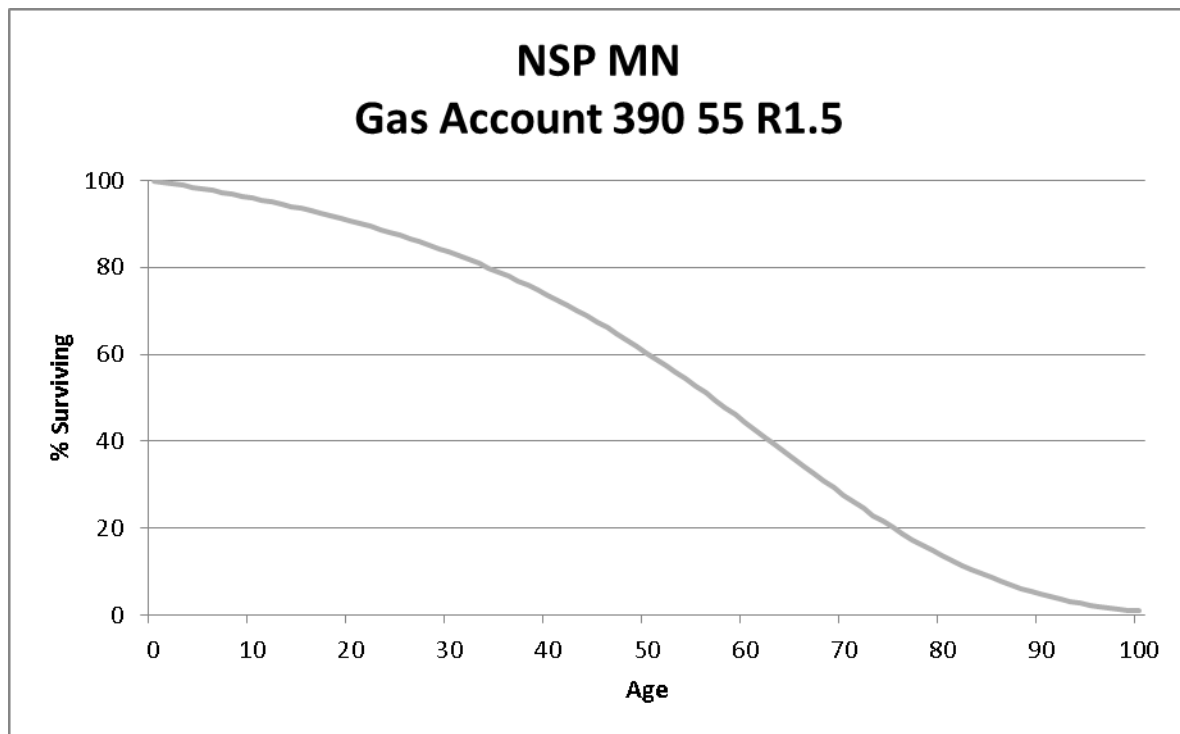


GENERAL

General Accounts, FERC Accounts 390

FERC Account 390 General Structures & Improvements (proposed 55 year life with an R1.5 dispersion curve)

This account includes the cost of general structures and improvements used for utility service. The current investment balance is \$2.2 million. The current approved life is 55 years with an R1.5 dispersion curve. Gas mortality data in this account shows a shorter life than that currently approved, but this trend is not expected to continue. Based on judgment, this study proposes to retain the existing 55 year life with an R1.5 dispersion curve for this account. A graph of the proposed curve for this account is shown below.



GAS VINTAGE GROUP (AMORTIZED) ACCOUNTS

GAS DISTRIBUTION

Account 381 Distribution Meters (proposed 20 year life)

This account includes the cost of meters and house regulators installed after 1994. The current investment is \$133.4 million for Minnesota. However, \$24.2 million is considered fully accrued and results in an adjusted study balance of \$109.1 million. The current approved life of 20 years should be retained.

Account 381 Distribution Meters - Telemetry (proposed 8 year life)

This account includes the cost of telemetry assets. The current investment is \$37 thousand for Minnesota. However, the current investment is fully amortized. The current approved life of 8 years should be retained. This recommendation is for any future investment in this account.

Account 383 Distribution House Regulators (proposed 20 year life)

This account includes the cost of house regulators installed before 1995 that were not combined with the meter account. The current investment is \$0 for Minnesota. The current approved life of 20 years should be retained.

GAS GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS

The same life parameters used for electric plant are proposed for amortized gas plant due to the similar operations and policies. The table below summarizes recommendations and plant balances by account.

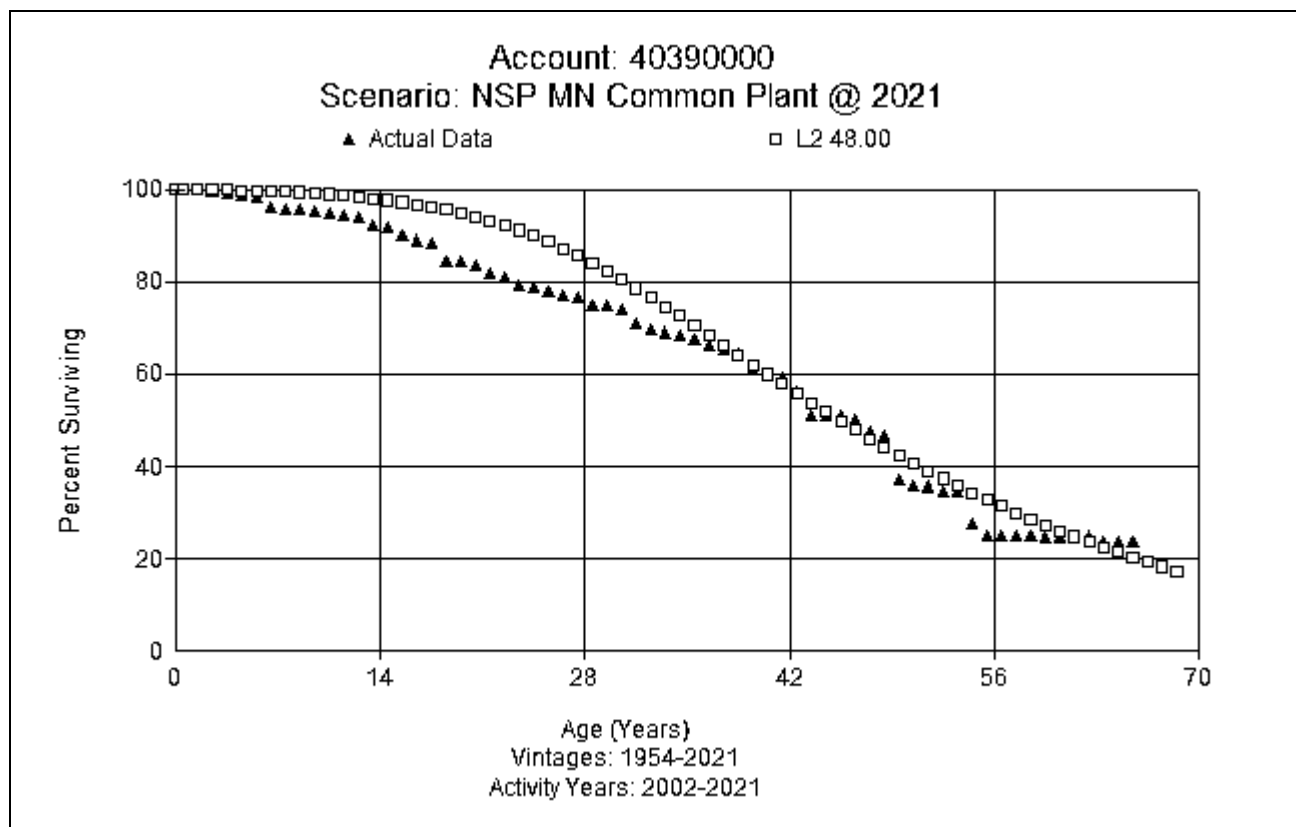
Acct	Description	Plant \$ x 000	Fully Accrued \$ x 000	Adjusted \$ x 000	Current Life	Proposed Life
Intangible						
303	Computer Software - 3 Year	25.0	0	25.0	3	3
303	Computer Software - 5 Year	8,601.0	4,495.9	4,105.4	5	5
303	Computer Software - 7 Year	0	0	0	NA	7
303	Computer Software - 10 Year	0	0	0	NA	10
303	Computer Software - 15 Year	0	0	0	NA	15
General Plant						
391	Office Furniture & Equipment	1,090.9	29.3	1,061.6	20	20
391	Network Equipment	164.7	38.0	126.7	6	6
392	Transportation Equipment - Automobiles	567.5	23.1	544.4	10	10
392	Transportation Equipment – Light Trucks	13,622.5	2,965.4	10,657.1	10	10
392	Transportation Equipment - Trailers	2,565.3	504.8	2,060.4	12	12
392	Transportation Equipment - Heavy Trucks	17,166.0	3,445.0	13,721.0	12	12
393	Stores Equipment	10.1	0.0	10.1	20	20
394	Tools, Shop & Garage Equipment	10,948.1	344.3	10,603.7	15	15
395	Laboratory Equipment	0.0	0.0	0.0	10	10
396	Power Operated Equipment	4,833.5	0.0	4,833.5	12	12
397	Communication Equipment	1,275.6	0.0	1,275.6	10	10
397	Communication Equipment – Two Way	1,132.3	0.0	1,132.3	10	10
397	Communication Equipment - AES	15,492.8	0.0	15,492.8	15	15
397	Communication Equipment - EMR	6,285.3	0.0	6,285.3	15	15
398	Miscellaneous Equipment	50.7	33.0	17.7	15	15

COMMON UTILITY PLANT DEPRECIATED ACCOUNTS

General Accounts, FERC Accounts 390

FERC Account 390 General Structures & Improvements (proposed 48 year life with an L2 dispersion curve)

This account includes the cost of general structures and improvements used for utility service. There is approximately \$205.0 million in this account. The approved life for this account is 50 years and an L0 dispersion curve. Based on actuarial analysis, this study recommends moving to a 48 year life with an L2 dispersion curve.



FERC Account 390 General Structures & Improvements - Leased (Lease Term of Asset)

This account includes the cost of leasehold improvements used for utility service. In prior depreciation studies, this account has been depreciated. However, the Company amortizes those costs in other jurisdictions. At the Company's request this account will be amortized over the lease term for each asset.

GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS

The same life parameters used for electric and gas plant are proposed for amortized common plant. The table below summarizes recommendations and plant balances by account.

Acct	Description	Plant \$ x 000	Fully Accrued \$ x 000	Adjusted \$ x 000	Current Life	Proposed Life
Intangible						
303	Computer Software - 3 Year	291,188.10	109,194.60	181,993.50	3	3
303	Computer Software - 5 Year	19,920.20	893.2	19,027.00	5	5
303	Computer Software - 7 Year	15,682.60	2,786.70	12,895.90	7	7
303	Computer Software - 10 Year	214,145.50	49,476.30	164,669.10	10	10
303	Computer Software - 15 Year	291,188.10	109,194.60	181,993.50	15	15
General Plant						
391	Office Furniture & Equipment	205,007.60	0	205,007.60	20	20
391	Network Equipment	18,120.40	0	18,120.40	6	6
392	Transportation Equipment - Automobiles	22,521.90	19.5	22,502.40	10	10
392	Transportation Equipment - Light Trucks	146,440.30	0	146,440.30	10	10
392	Transportation Equipment - Trailers	1,482.20	1.9	1,480.30	12	12
392	Transportation Equipment - Heavy Trucks	4,198.30	15.4	4,182.90	12	12
393	Stores Equipment	1,282.30	25.3	1,257.00	20	20
394	Tools, Shop & Garage Equipment	5,231.50	20.6	5,210.90	15	15
395	Laboratory Equipment	246.2	0	246.2	10	10
396	Power Operated Equipment	8,212.70	6.5	8,206.20	12	12
397	Communication Equipment	0	0	0	10	10
397	Communication Equipment - Two Way	1,309.70	7.1	1,302.60	10	10
397	Comm. & Telecomm. Equipment - AES	369.4	32.2	337.2	15	15
397	Comm. & Telecomm. Equipment - EMR	76.9	1.2	75.7	15	15
397	Smart Grid	0	0	0	10	10
398	Miscellaneous Equipment	235.6	38.2	197.4	15	15

Salvage Analysis

When a capital asset is retired, physically removed from service and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset). Salvage and removal cost percentages are calculated by dividing the current cost of salvage or removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the original addition versus the retirement.

The net salvage analysis uses the history of the individual accounts to estimate the future net salvage that NSP can expect in its operations. This study also removes reimbursements for relocations that may have been booked to gross salvage. Any associated retirements are also removed from the data for consistency. As a result, the analysis not only looks at the historical experience of NSP, but also takes into account recent and expected changes in operations that could reasonably lead to different future expectations for net salvage than were experienced in the past.

Salvage Characteristics

For most accounts, data for retirements, gross salvage, and cost of removal for each account is available from 1950-2021. Some accounts have shorter periods with available data. Moving averages, which remove timing differences between retirement and salvage and removal cost, were analyzed over periods varying from two to 10 years.

ELECTRIC PLANT

TRANSMISSION

Transmission Accounts, FERC Accounts 351-359

FERC Account 351 Transmission Energy Storage Equipment (proposed 0 percent net salvage)

This account contains any gross salvage and cost of removal associated with transmission energy storage equipment. This is a new account with no history. Based on judgment, this study recommends 0 percent salvage for this account.

FERC Account 352 Transmission Structures & Improvements (proposed negative 15 percent net salvage)

This account consists of any gross salvage and cost of removal associated transmission structures and improvements which include buildings, fencing, and other structures found in a transmission substation. The approved net salvage for this account is negative 5 percent. The most recent 5 and 10 year moving averages show negative 49.70 percent and negative 48.22 percent net salvage respectively. Moving in the direction of that trend, negative 15 percent net salvage is recommended for this account.

FERC Account 353 Transmission Station Equipment (proposed negative 20 percent net salvage)

This account consists of any gross salvage and cost of removal associated with transmission substation equipment, from circuit breakers to switchgear. The approved net salvage for this account is negative 15 percent. The most recent 5 and 10 year moving averages show negative 31.46 percent and negative 25.43 percent net salvage respectively. Moving in the direction of that trend, negative 20 percent net salvage is recommended for this account.

FERC Account 354 Transmission Towers & Fixtures (proposed negative 50

percent net salvage)

This account consists of any gross salvage and cost of removal associated with transmission towers and fixtures, which are used to transmit electricity at a voltage of 69 kV and above. The approved net salvage for this account is negative 35 percent. The most recent 5 and 10 year moving averages show negative 67.95 percent and negative 95.57 percent net salvage respectively. Moving in the direction of that trend, negative 50 percent net salvage is recommended for this account.

FERC Account 355 Transmission Poles & Fixtures (proposed negative 55 percent net salvage)

This account consists of any gross salvage and cost of removal associated with transmission poles and fixtures, which are used to transmit electricity at a voltage of 69 kV and above. The approved net salvage for this account is negative 50 percent. The most recent 5 and 10 year moving averages show negative 72.32 percent and negative 81.46 percent net salvage respectively. Moving in the direction of that trend, negative 55 percent net salvage is recommended for this account.

FERC Account 356 Transmission Overhead Conductor & Devices (proposed negative 40 percent net salvage)

This account consists of any gross salvage and cost of removal associated with Transmission overhead conductors, which are used to transmit electricity at voltages of 69 kV and above. The approved net salvage for this account is negative 35 percent. The most recent 5 and 10 year moving averages show negative 43.08 percent and negative 50.37 percent net salvage respectively. Moving in the direction of that trend, negative 40 percent net salvage is recommended for this account.

FERC Account 357 Transmission Underground Conduit (proposed negative 5

percent net salvage)

This account consists of any gross salvage and cost of removal associated with underground conduit. The approved net salvage for this account is 0 percent. The most recent 5 and 10 year moving averages show negative 15.14 percent and negative 45.68 percent net salvage respectively. Moving in the direction of that trend, negative 5 percent net salvage is recommended for this account.

**FERC Account 358 Transmission Underground Conductor & Devices
(proposed negative 5 percent net salvage)**

This account consists of any gross salvage and cost of removal associated with underground conductor. The lines are low pressure oil filled, paper wrapped 500 MCM copper cable. The approved net salvage for this account is negative 5 percent. Data is limited for this account. The most recent 5 and 10 year moving averages show negative 16.64 percent and negative 19.20 percent net salvage, respectively. While retirement data is limited for this account, removal costs are sometimes quite high when retirements occur. Therefore, this study recommends retaining negative 5 percent net salvage for this account.

FERC Account 359 Roads and Trails (proposed 0 percent net salvage)

This account includes gross salvage and cost of removal for bridges, roads, and yard improvements for transmission plant. Currently there is no investment in this account and the Company intends to add plant into this account in the future. Based on net salvage parameters used in other Xcel jurisdictions, this study recommends 0 percent net salvage for this account.

DISTRIBUTION

Distribution Accounts, FERC Accounts 361 - 373

FERC Account 361 Distribution Structures & Improvements (proposed negative 40 percent net salvage)

This account contains any gross salvage and cost of removal associated with

facilities ranging from fencing to other structures found in distribution substations. The approved net salvage for this account is negative 30 percent. The most recent 5 and 10 year moving averages show negative 104.51 percent and negative 127.46 percent net salvage respectively. Moving in the direction of this trend, this study recommends negative 40 percent net salvage for this account.

FERC Account 362 Distribution Station Equipment (proposed negative 30 percent net salvage)

This account contains any gross salvage and cost of removal associated with a wide variety of distribution substation equipment, from circuit breakers to switchgear. The approved net salvage for this account is negative 25 percent. The most recent 5 and 10 year moving averages show negative 46.14 percent and negative 37.34 percent net salvage respectively. Moving in the direction of that trend, negative 30 percent net salvage is recommended for this account.

FERC Account 363 Distribution Energy Storage Equipment (proposed 0 percent net salvage)

This account contains any gross salvage and cost of removal associated with distribution energy storage equipment. This is a new account with no history. Based on judgment, this study recommends 0 percent salvage for this account.

FERC Account 364 Distribution Poles, Towers & Fixtures (proposed negative 135 percent net salvage)

This account contains any gross salvage and cost of removal associated with poles and towers of various material types: wood and steel. The approved net salvage for this account is negative 120 percent. The most recent 5 and 10 year moving averages show negative 563.91 percent and negative 398.38 percent net salvage respectively. Moving in the direction of that trend, negative 135 percent net salvage is recommended for this account.

FERC Account 365 Distribution Overhead Conductor & Devices (proposed negative 30 percent net salvage)

This account consists of any gross salvage and cost of removal associated with overhead conductor of various thickness, as well as various switches and reclosers. The approved net salvage for this account is negative 25 percent. The most recent 5 and 10 year moving averages show negative 120.34 percent and negative 70.76 percent net salvage respectively. Moving in the direction of that trend, negative 30 percent net salvage is recommended for this account.

FERC Account 366 Distribution Underground Conduit (proposed negative 30 percent net salvage)

This account consists of any gross salvage and cost of removal associated with conduit, duct banks, vaults, manholes, and ventilating system equipment. The approved net salvage for this account is negative 20 percent. The most recent 5 and 10 year moving averages show negative 153.10 percent and negative 209.80 percent net salvage respectively. Moving in the direction of that trend, negative 30 percent net salvage is recommended for this account.

FERC Account 367 Distribution Underground Conductor & Devices (proposed negative 20 percent net salvage)

This account consists of any gross salvage and cost of removal associated with underground distribution conductor, switches, and switchgear. The approved net salvage for this account is negative 10 percent. The most recent 5 and 10 year moving averages show negative 51.77 percent and negative 45.24 percent net salvage respectively. Moving in the direction of that trend, a negative 20 percent net salvage is recommended for this account.

FERC Account 369 Distribution Services – Overhead (proposed negative 100 percent net salvage)

This account includes any gross salvage or cost of removal associate with

overhead services. The approved net salvage for this account is negative 85 percent. The last depreciation study combined data for overhead and underground services, whereas this study separates the two. The most recent 5 and 10 year moving averages show negative 301.48 percent and negative 213.31 percent net salvage respectively. Moving in the direction of that trend, negative 100 percent net salvage is recommended for this account.

FERC Account 369 Distribution Services – Underground (proposed negative 10 percent net salvage)

This account includes any gross salvage and cost of removal associated with underground services. The approved net salvage for this account is negative 5 percent. The last study combined data for overhead and underground services, whereas this study separates the two. The most recent 5 and 10 year moving averages show negative 23.84 percent and negative 28.86 percent net salvage respectively. Moving to negative 10 percent net salvage is recommended for this account.

FERC Account 373 Distribution Street Lighting & Signal Systems (proposed negative 50 percent net salvage)

This account includes any gross salvage and cost of removal associated with distribution streetlights, conductor, conduit, luminaire, and standards. The approved net salvage for this account is negative 40 percent. The most recent 5 and 10 year moving averages show negative 73.86 percent and negative 75.83 percent net salvage respectively. Moving in the direction of that trend, negative 50 percent net salvage is recommended for this account.

GENERAL

General Accounts, FERC Accounts 390

FERC Account 390 General Structures & Improvements (proposed negative 20 percent net salvage)

This account includes the any gross salvage and cost of removal associated with cost of general structures and improvements used for utility service. The approved net salvage for this account is negative 20 percent. The most recent 5 and 10 year moving averages show negative 31.76 percent and negative 21.47 percent net salvage respectively. Retaining the existing negative 20 percent net salvage is recommended for this account.

ELECTRIC VINTAGE GROUP (AMORTIZED) ACCOUNTS

DISTRIBUTION

FERC Account 368 Distribution Line Transformers (proposed negative 5 percent net salvage)

This account consists of any gross salvage and cost of removal associated with line transformers and regulators. The approved net salvage for this account is negative 5 percent. The most recent 5 year moving averages show negative 6.18 and negative 6.19 percent respectively. Removal and salvage vary fairly significantly over time. Therefore, retaining negative 5 percent net salvage for this account is recommended.

FERC Account 368 Distribution Line Capacitors (proposed negative 10 percent net salvage)

This account consists of line capacitors. The approved net salvage for this account is negative 7 percent. The most recent 5 and 10 year moving averages show negative 38.23 percent and negative 10.44 percent net salvage respectively. Moving in the direction of that trend, negative 10 percent net salvage is recommended for this account.

FERC Account 371 Installations on Customer Premises Electric Vehicle (proposed zero percent net salvage)

This account includes the gross salvage and cost for removal for the service panel, charge stub, and the wiring between the two for electric vehicles charging on customers' premises. The approved net salvage for this account is zero percent. Based on judgment, this study recommends retention of zero percent net salvage for this account.

FERC Account 371 Installations on Customer Premises 10 Yr. (proposed zero percent net salvage)

This account is new. It will include gross salvage and cost of removal for assets like distribution installations on the customer's property, such as mini-generators. Currently there is no plant in this category. Based on the recommendation for 371 Electric Vehicle Infrastructure, this study recommends zero percent net salvage for this account.

FERC Account 371 Installations on Customer Premises 15 Yr. (proposed zero percent net salvage)

This account is new. It will include gross salvage and cost of removal for assets like distribution installations on the customer's property. Currently there is no plant in this category. Based on the recommendation for 371 Electric Vehicle Infrastructure, this study recommends zero percent net salvage for this account.

FERC Account 371 Installations on Customer Premises 20 Yr. (zero percent net salvage)

This account is new. It will include gross salvage and cost of removal for assets like distribution installations on the customer's property. Currently there is no plant in this category. Based on the recommendation for 371 Electric Vehicle Infrastructure, this study recommends zero percent net salvage for this account.

GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS

FERC Account 303 Intangible Computer Software – 5 year (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with miscellaneous computer software. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show zero percent net salvage. Based on history and judgment, retention of zero percent net salvage for this account is recommended.

FERC Account 391 General Office Furniture & Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with miscellaneous office furniture such as desks, chairs, filing cabinets, and tables used for general utility service. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show negative 1.06 percent and negative 2.93 percent, respectively. Based on history and judgment, retention of zero percent net salvage for this account is recommended.

FERC Account 391 General Network Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with computer equipment used for general utility service. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show zero percent and negative 0.17 percent net salvage respectively. Based on history and judgment, retention of zero percent net salvage for this account is recommended.

FERC Account 392 General Transportation Equipment - Automobiles (proposed 6 percent net salvage)

This account consists of any gross salvage and cost of removal associated

with automobiles used for general utility service. The approved net salvage for this account is positive 5 percent net salvage. In this study, data from the Fleet department was compiled from 2017-2021 for each category of asset, with retirement cost and net proceeds. The combined analysis for all businesses (electric, gas, and common) shows positive 6.4 percent net salvage for this five year period. Based on recent retirement history, 6 percent net salvage is recommended for this account.

FERC Account 392 General Transportation Equipment - Light Trucks (proposed 12 percent net salvage)

This account consists of any gross salvage and cost of removal associated with light trucks used for general utility service. The approved net salvage for this account is positive 10 percent net salvage. In this study, data from the Fleet department was compiled from 2017-2021 for each category of asset, with retirement cost and net proceeds. The combined analysis for all businesses (electric, gas, and common) shows positive 12.0 percent net salvage for this five year period. Based on recent retirement history, 12 percent net salvage is recommended for this account.

FERC Account 392 General Transportation Equipment - Trailers (proposed 15 percent net salvage)

This account consists of any gross salvage and cost of removal associated with trailers used for general utility service. The approved net salvage for this account is positive 20 percent net salvage. In this study, data from the Fleet department was compiled from 2017-2021 for each category of asset, with retirement cost and net proceeds. The combined analysis for all businesses (electric, gas, and common) shows positive 16.9 percent net salvage for this five year period. Based on recent retirement history, 15 percent net salvage is recommended for this account.

**FERC Account 392 General Transportation Equipment - Heavy Trucks
(proposed 10 percent net salvage)**

This account consists of any gross salvage and cost of removal associated with heavy trucks used for general utility service. The approved net salvage for this account is positive 15 percent net salvage. In this study, data from the Fleet department was compiled from 2017-2021 for each category of asset, with retirement cost and net proceeds. The combined analysis for all businesses (electric, gas, and common) shows positive 8.1 percent net salvage for this five year period. Based on recent retirement history, 10 percent net salvage is recommended for this account.

FERC Account 393 General Stores Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with stores equipment used for general utility service. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show 2.33 and 1.09 per cent net salvage, respectively. Based on history and judgment, retention of zero percent net salvage is recommended for this account.

FERC Account 394 General Tools, Shop & Garage Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with various items or tools used in shop and garages such as air compressors, grinders, mixers, hoists, and cranes. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show zero percent net salvage. Based on history and judgment, retention of zero percent net salvage is recommended for this account.

FERC Account 395 General Laboratory Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with laboratory equipment used in general utility service. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show zero percent net salvage. Based on history and judgment, retention of zero percent net salvage is recommended for this account.

FERC Account 396 General Power Operated Equipment (proposed 25 percent net salvage)

This account consists of any gross salvage and cost of removal associated with bulldozers, forklifts, trenchers, and other power operated equipment that cannot be licensed on roadways. The approved net salvage for this account is positive 15 percent. In this study, data from the Fleet department was compiled from 2017-2021 for each category of asset, with retirement cost and net proceeds. The combined analysis for all businesses (electric, gas, and common) shows positive 30.4 percent net salvage for this five year period. Based on recent retirement history, 25 percent net salvage is recommended for this account.

FERC Account 397 General Communication Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with miscellaneous communication equipment used in general utility service. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show negative 0.55 percent and negative 0.50 percent net salvage respectively. Retention of zero percent net salvage is recommended for this account.

FERC Account 397 General Communication Equipment – Two Way (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with miscellaneous two way communication equipment used in general utility

service. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show negative 798.33 percent and negative 267.91 percent net salvage respectively. Since the retirement experience is sparse, this account will be reviewed in the next depreciation study. Based on experience with the other 397 accounts, retention of zero percent net salvage for this account is recommended.

FERC Account 397 General Communication Equipment – AES (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with miscellaneous AES including electronic or automated meter reading communication equipment used in general utility service. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show 0 percent for both periods. Based on experience for this account and the other 397 accounts, retention of zero percent net salvage for this account is recommended.

FERC Account 397 General Communication Equipment – EMS (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with EMS communication equipment used for energy monitoring and controlling equipment to manage general utility service. The approved net salvage for this account is zero percent. The most recent 5 and 10 year moving averages show negative 53.08 percent and negative 1.98 percent net salvage respectively. Based on experience with the other 397 accounts and the characteristics of the assets in this account, retention of zero percent net salvage for this account is recommended.

FERC Account 397 General Communication Equipment – Smart Grid (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated

with smart grid equipment. The approved net salvage for this account is zero percent. No data for this subaccount exists. Based on experience with the other 397 accounts and the characteristics of the assets in this account, retention of zero percent net salvage for this account is recommended.

FERC Account 398 General Miscellaneous Equipment (proposed zero percent net salvage)

This account consists of any gross salvage and cost of removal associated with miscellaneous equipment used in general utility service. The approved net salvage for this account is zero percent. There is minimal retirement experience in this account. The most recent 5 and 10 year moving averages show zero and negative 0.40 percent net salvage, respectively. Based on history and judgment, retention of zero percent net salvage for this account is recommended.

GAS DEPRECIATED PLANT

TRANSMISSION

Transmission Accounts, FERC Accounts 366 - 369

FERC Account 366 Transmission Structures & Improvements (proposed negative 5 percent net salvage)

This account includes any gross salvage and cost of removal associated with structures and improvements used in conjunction with transmission operations such as buildings, fences, and other structures. The approved net salvage for this account is negative 5 percent. There is limited retirement activity in this account. Based on history and judgment, retention of negative 5 percent net salvage for this account is recommended.

FERC Account 367 Transmission Mains (proposed negative 25 percent net salvage)

This account includes any gross salvage and cost of removal associated with the costs of transmission system mains including excavation costs, pipe, valves, and other equipment. The approved net salvage for this account is negative 15 percent. The most recent 5 and 10 year moving averages show negative 269.95 percent and negative 171.310 percent net salvage respectively. Since 2014, retirement and removal cost have increased. Based on history and judgment, moving to negative 25 percent net salvage for this account is recommended.

FERC Account 369 Transmission Measure & Regulating Station Equipment (proposed negative 35 percent net salvage)

This account includes any gross salvage and cost of removal associated with the costs of meters, gauges, and other equipment used to measure or regulate gas in connection with transmission city gate (town border station) operations. The approved net salvage for this account is negative 30 percent. The most recent 5 and 10 year moving averages show negative 29.59 percent and negative 53.10 percent net salvage respectively. Based on history and judgment, moving to

negative 35 percent net salvage is recommended for this account.

DISTRIBUTION

Distribution Accounts, FERC Accounts 375 - 380

FERC Account 375 Distribution Structures & Improvements (proposed negative 5 percent net salvage)

This account any gross salvage and cost of removal associated with small structures and improvements to such structures and associated assets at city gates and on the main line distribution system. The approved net salvage for this account is negative 5 percent. Data is limited for this account. The most recent 10 year moving averages shows negative 63.47 percent net salvage. Given the sparse data, this study recommends retaining negative 5 percent net salvage for this account

FERC Account 376 Distribution Mains – Metallic (proposed negative 35 percent net salvage)

This account includes any gross salvage and cost of removal associated with all steel mains. The approved net salvage for this account is negative 25 percent. The most recent 5 and 10 year moving averages show negative 71.18 percent and negative 62.95 percent net salvage respectively. Moving in the direction of that trend, negative 35 percent net salvage is recommended for this account.

FERC Account 376 Distribution Mains – Plastic (proposed negative 30 percent net salvage)

This account includes any gross salvage and cost of removal associated with all plastic mains. The approved net salvage for this account is negative 20 percent. The most recent 5 and 10 year moving averages show negative 146.09 percent and negative 140.67 percent net salvage respectively. Moving in the direction of that trend, negative 30 percent net salvage is recommended for this account.

**FERC Account 378 Distribution Measure & Regulating Station Equipment –
General (proposed negative 25 percent net salvage)**

This account consists of any gross salvage and cost of removal associated with meters, gauges, and other equipment used in measuring and regulating gas in connection with distribution system operations other than the measurement of gas deliveries to city gate and to customers. The approved net salvage for this account is negative 25 percent. The most recent 5 and 10 year moving averages show negative 38.03 percent and negative 27.53 percent net salvage respectively. Retention of negative 25 percent net salvage for this account is recommended.

**FERC Account 379 Distribution Measure & Regulating Station Equipment -
City Gate (proposed negative 10 percent net salvage)**

This account consists of any gross salvage and cost of removal associated with measuring and regulating devices and other apparatus at city gate stations. The approved net salvage for this account is negative 5 percent. The most recent 5 and 10 year moving averages show negative 40.55 percent and negative 64.56 percent net salvage respectively. There are more retirements in recent years in this account, but no significant movement in net salvage is recommended. Negative 10 percent net salvage is recommended for this account.

**FERC Account 380 Distribution Services - Metallic (proposed negative 45
percent net salvage)**

Service lines are the steel pipes and accessories leading from the main to the customers' premises. The approved net salvage for this account is negative 40 percent. The most recent 5 and 10 year moving averages show negative 256.37 percent and negative 65.82 percent net salvage respectively. Moving in the direction of that trend, negative 45 percent net salvage is recommended for this account.

FERC Account 380 Distribution Services - Plastic (proposed negative 20 percent net salvage)

Service lines are the plastic pipes and accessories leading from the main to the customers' premises. The approved net salvage for this account is negative 25 percent. The most recent 5 and 10 year moving averages show negative 72.99 percent and negative 20.27 percent net salvage respectively. A negative 20 percent net salvage is recommended for this account.

GENERAL

General Accounts, FERC Accounts 390

FERC Account 390 General Structures & Improvements (proposed negative 10 percent net salvage)

This account includes any gross salvage and cost of removal associated with cost of general structures and improvements used for utility service. The approved net salvage for this account is negative 14 percent. The most recent 10 year moving averages shows 11.16 percent net salvage respectively. Based on recent experience, negative 10 percent net salvage is recommended for this account.

GAS VINTAGE GROUP (AMORTIZED) ACCOUNTS

GAS DISTRIBUTION

Account 381 Distribution Meters (proposed negative 5 percent net salvage)

This account includes any gross salvage and cost of removal associated with the cost of meters. The approved net salvage for this account is negative 5 percent. The most recent 5 and 10 year moving averages show negative 10.25 percent and negative 6.70 percent net salvage respectively. A negative 5 percent net salvage is recommended for this account.

Account 381 Distribution Meters - Telemetry (proposed zero percent net salvage)

This account includes any gross salvage and cost of removal associated with the cost of telemetry assets. The approved net salvage for this account is 0 percent. There has been limited retirement experience. Based on data and judgment, retention of zero percent net salvage for this account is recommended. This analysis is for any future investment in this account. The investment in this account is fully amortized in 2022.

Account 383 Distribution House Regulators (proposed zero percent net salvage)

This account includes any gross salvage and cost of removal associated with cost of house regulators. The approved net salvage for this account is negative 1 percent net salvage. The most recent 10 year moving average shows negative 0.05 percent net salvage. Based on recent history and judgment, zero percent net salvage is recommended for this account.

GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS

The same net salvage parameters used for electric plant are proposed for amortized gas plant due to the similar operations and policies. The table below summarizes recommendations by account.

GAS AMORTIZED ACCOUNTS

Acct	Description	Current Net Salvage	Proposed Net Salvage
Intangible			
303	Computer Software - 3 Year	0	0
303	Computer Software - 5 Year	0	0
303	Computer Software - 7 Year	NA	0
303	Computer Software - 10 Year	NA	0
303	Computer Software – 15 Year	NA	0
General Plant			
391	Office Furniture & Equipment	0	0
391	Network Equipment	0	0
392	Transportation Equipment - Automobiles	5	6
392	Transportation Equipment - Light Trucks	10	12
392	Transportation Equipment - Trailers	20	15
392	Transportation Equipment - Heavy Trucks	15	10
393	Stores Equipment	0	0
394	Tools, Shop & Garage Equipment	0	0
395	Laboratory Equipment	0	0
396	Power Operated Equipment	15	25
397	Communication Equipment	0	0
397	Communication Equipment - AES	0	0
397	Communication Equipment - EMS	0	0
398	Miscellaneous Equipment	0	0

COMMON UTILITY PLANT DEPRECIATED ACCOUNTS

General Accounts, FERC Account 390

FERC Account 390 General Structures & Improvements (proposed negative 25 percent net salvage)

This account includes any gross salvage or cost of removal associated with the cost of general structures and improvements used for utility service. The approved net salvage for this account is negative 25 percent. Net salvage data shows negative net salvage in most bands. The most recent 5 and 10 year averages are negative 45.54 percent and negative 28.94 percent respectively. Retention of negative 25 percent net salvage is recommended for this account.

FERC Account 390 General Structures & Improvements – Leased

This account includes any gross salvage or cost of removal associated with the cost of leasehold improvements used for utility service. In the future the Company will amortize assets over lease term and exclude them from the depreciation study. The approved net salvage for this account is zero percent. There has been no retirement experience in this account. These assets typically have no net salvage. Based on judgment, retaining zero percent net salvage for this account is recommended.

GENERAL PLANT VINTAGE GROUP (AMORTIZED) ACCOUNTS

The same net salvage parameters used for electric and gas plant are proposed for amortized common plant due to the similar operations and policies. The table below summarizes recommendations by account.

COMMON AMORTIZED PLANT

Acct	Description	Current Net Salvage	Proposed Net Salvage
Intangible			
303	Computer Software - 3 Year	0	0
303	Computer Software - 5 Year	0	0
303	Computer Software - 7 Year	0	0
303	Computer Software - 10 Year	0	0
303	Computer Software – 15 Year	0	0
General Plant			
391	Office Furniture & Equipment	0	0
391	Network Equipment	0	0
392	Transportation Equipment - Automobiles	5	6
392	Transportation Equipment - Light Trucks	10	12
392	Transportation Equipment - Trailers	20	15
392	Transportation Equipment - Heavy Trucks	15	10
393	Stores Equipment	0	0
394	Tools, Shop & Garage Equipment	0	0
395	Laboratory Equipment	0	0
396	Power Operated Equipment	15	25
397	General Communication Equipment	0	0
397	Communication Equipment - Two Way	0	0
397	Comm. & Telecomm. Equipment - AES	0	0
397	Comm. & Telecomm. Equipment - EMR	0	0
397	Smart Grid	0	0
398	Miscellaneous Equipment	0	0

APPENDIX A
Depreciation Rate Calculations

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 98 of 266
Appendix A
Page 1 of 2

Northern States Power MN - Transmission, Distribution and General Study
2022 Summary of Annual Depreciation Accruals
Average Remaining Life
01-Jan-22

FERC Account	Account Description	Plant 01/01/2022	Depreciation Reserve 01/01/2022	Est. Future Net Salvage		Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depr Rate
				%	Amount				
Common Plant									
	390 Misc Building	72,505,182.48	17,140,044.23	-10%	(7,250,518.25)	62,615,656.50	38.00	1,647,905.90	2.27%
	390 414 Nicollet Mall	85,588,830.40	23,463,718.59	-10%	(8,558,883.04)	70,683,994.85	36.40	1,941,874.41	2.27%
	390 Hugo	10878431.86	2,235,345.66	-10%	(1,087,843.19)	9,730,929.39	39.31	247,573.78	2.28%
	390 Maple Grove	12,919,518.32	2,892,194.56	-10%	(1,291,951.83)	11,319,275.60	38.53	293,797.19	2.27%
	390 Rice Street	23,115,674.48	6,215,811.20	-10%	(2,311,567.45)	19,211,430.73	36.62	524,590.18	2.27%
		205,007,637.54	51,947,114.24		(20,500,763.75)	173,561,287.06		4,655,741.46	2.27%
Electric Plant									
Transmission									
	351 Energy Storage Equipment			0%			10.00		10.00%
	352 Structures and Improvements	154,713,000.51	27,907,563.70	-15%	(23,206,950.08)	150,012,386.88	54.01	2,777,274.72	1.80%
	353 Station Equipment	1,453,096,963.49	357,863,247.72	-20%	(290,619,392.70)	1,385,853,108.46	43.62	31,773,707.45	2.19%
	354 Towers and Fixtures	126,526,814.97	80,508,329.98	-50%	(63,263,407.49)	109,281,892.47	40.72	2,683,775.67	2.12%
	355 Poles and Fixtures	1,546,910,330.64	329,822,515.73	-55%	(850,800,681.85)	2,067,888,496.76	51.11	40,462,037.28	2.62%
	356 Overhead Conductors and Devices	672,055,789.15	108,650,292.03	-40%	(268,822,315.66)	832,227,812.78	58.66	14,186,504.28	2.11%
	357 Underground Conduit	32,181,581.66	5,712,131.81	-5%	(1,609,079.08)	28,078,528.94	60.52	463,945.69	1.44%
	358 Underground Conductor and Devices	35,447,884.88	9,089,338.22	-5%	(1,772,394.24)	28,130,940.91	36.84	763,526.27	2.15%
	Total Transmission	4,020,932,365.30	919,553,419.20		(1,500,094,221.10)	4,601,473,167.20		93,110,771.36	
Distribution									
	361 Structures and Improvements	56,679,393.32	17,532,897.87	-40%	(22,671,757.33)	61,818,252.78	47.57	1,299,462.77	2.29%
	362 Station Equipment	651,488,147.04	218,615,617.69	-30%	(195,446,444.11)	628,318,973.46	36.41	17,256,932.72	2.65%
	363 Energy Storage Equipment								
	364 Poles, Towers, and Fixtures	493,800,559.12	281,555,127.20	-135%	(666,630,754.81)	878,876,186.73	32.17	27,321,502.87	5.53%
	365 Overhead Conductors and Devices	505,157,381.55	127,221,770.85	-30%	(151,547,214.47)	529,482,825.17	29.06	18,223,045.21	3.61%
	366 Underground Conduit	330,084,987.63	83,609,385.42	-30%	(99,025,496.29)	345,501,098.50	52.53	6,577,032.34	1.99%
	367 Underground Conductor and Devices	1,172,802,710.50	380,546,476.58	-20%	(234,560,542.10)	1,026,816,776.02	35.72	28,749,453.08	2.45%
	369 Overhead Services	81,468,615.93	62,074,453.13	-100%	(81,468,615.93)	100,862,778.73	24.27	4,156,541.89	5.10%
	369 Underground Services	256,251,030.61	99,514,861.21	-10%	(25,625,103.06)	182,361,272.46	26.78	6,808,732.20	2.66%
	371 On Customer Premises EV Chargers	128,517.02	28,989.22	0%	-	99,527.80	7.50	13,270.37	10.33%
	373 Street Lighting and Signal Systems	78,536,986.93	19,615,039.61	-50%	(39,268,493.47)	98,190,440.78	23.27	4,220,319.58	5.37%
	Total Distribution	3,626,398,329.65	1,290,314,618.79		(1,516,244,421.56)	3,852,328,132.42		114,626,293.04	
General Plant									
	390 Misc. Buildings	30,686,731.62	7,461,755.70	-20%	(6,137,346.32)	29,362,322.25	44.00	667,350.51	2.17%
	390 Chesnut	22,473,379.97	9,642,068.55	-20%	(4,494,675.99)	17,325,987.41	35.59	486,847.82	2.17%
	390 Maple Grove	21,992,177.08	9,974,061.05	-20%	(4,398,435.42)	16,416,551.45	34.48	476,113.35	2.16%
		75,152,288.67	27,077,885.29		(15,030,457.73)	63,104,861.11		1,630,311.68	
Natural Gas									
Transmission									
	366 Structures and Improvements	932,906.53	565,188.02	-5%	(46,645.33)	414,363.83	36.29	11,419.05	1.22%
	367 Mains	96,347,581.42	22,309,545.68	-25%	(24,086,895.36)	98,124,931.09	60.16	1,631,127.06	1.69%
	369 Measure and Regulating Station	17,204,820.02	6,405,631.18	-35%	(6,021,687.01)	16,820,875.84	37.16	452,645.83	2.63%
	Total Transmission	114,485,307.97	29,280,364.89		(30,155,227.69)	115,360,170.77		2,095,191.93	

Northern States Power MN - Transmission, Distribution and General Study
 2022 Summary of Annual Depreciation Accruals
 Average Remaining Life
 01-Jan-22

FERC Account	Account Description	Plant	Depreciation	Est. Future		Unaccrued	Remaining	Annual	Depr
		01/01/2022	Reserve	%	Net Salvage		Life		
		01/01/2022	01/01/2022		Amount	Balance	(Yrs)		
Distribution									
	375 Structures and Improvements	877,547.93	165,162.46	-5%	(43,877.40)	756,262.87	41.79	18,098.32	2.06%
	376 Mains- Metallic	284,387,208.06	66,866,516.64	-35%	(99,535,522.82)	317,056,214.24	51.28	6,182,538.83	2.17%
	376 Mains- Plastic	556,988,970.64	203,375,740.97	-30%	(167,096,691.19)	520,709,920.86	39.38	13,221,295.50	2.37%
	378 Measure & Regulating- General	14,700,895.75	4,723,250.22	-25%	(3,675,223.94)	13,652,869.47	34.42	396,647.44	2.70%
	379 Measure & Regulating- City Gate	1,808,899.26	473,663.74	-10%	(180,889.93)	1,516,125.44	35.20	43,069.21	2.38%
	380 Services- Metallic	13,139,555.17	11,225,580.35	-45%	(5,912,799.83)	7,826,774.65	24.44	320,282.10	2.44%
	380 Services- Plastic	347,809,634.87	139,639,933.72	-20%	(69,561,926.97)	277,731,628.13	28.45	9,760,961.31	2.81%
		1,219,712,711.68	426,469,848.10		(346,006,932.07)	1,139,249,795.65		29,942,892.71	
General									
	390 Structures and Improvements	2,204,831.37	318,092.14	-10%	(220,483.14)	2,107,222.37	48.04	43,860.25	1.99%
		2,204,831.37	318,092.14		(220,483.14)	2,107,222.37		43,860.25	

Northern States Power MN - Transmission, Distribution and General Study
Computation of Amortization Amount
For Amortized Property
December 31, 2021

Description	Plant Balance 01/01/2022	Reallocated Reserve 01/01/2022	Theoretical Reserve 01/01/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
Common Plant							
Intangible Plant							
*before retirements			-				
303 Computer Software- 3 Year	25,503,701.70	20,556,187.61	20,720,848.38	(164,660.77)	1.42	(115,554.17)	15,434,297.21
303 Computer Software- 5 Year	297,397,117.84	196,599,622.62	199,209,948.01	(2,610,325.38)	2.70	(967,666.79)	115,403,593.18
303 Computer Software- 7 Year	19,920,183.84	4,843,439.71	4,970,432.84	(126,993.13)	5.50	(23,089.66)	893,228.02
303 Computer Software- 10 Year	58,949,892.42	52,717,944.84	52,932,181.14	(214,236.30)	4.67	(45,910.71)	46,053,972.30
303 Computer Software 15 year	164,669,147.47	51,955,028.93	53,625,301.86	(1,670,272.94)	10.12	(165,125.42)	-
Total Software	566,440,043.27	326,672,223.72	331,458,712.23	(4,786,488.51)	24.40	(1,317,346.75)	177,785,090.71

Account	Description	Plant Balance 01/01/2022	Allocated Reserve 01/01/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
After Retirement Fully Accrued Assets									
303 Computer Software- 3 Year		10,069,404.49	5,121,890.40	3	0.00%	3,356,468.16	(115,554.17)	3,240,914.00	32.19%
303 Computer Software- 5 Year		181,993,524.66	81,196,029.44	5	0.00%	36,398,704.93	(967,666.79)	35,431,038.14	19.47%
303 Computer Software- 7 Year		19,026,955.82	3,950,211.69	7	0.00%	2,718,136.55	(23,089.66)	2,695,046.89	14.16%
303 Computer Software- 10 Year		12,895,920.12	6,663,972.54	10	0.00%	1,289,592.01	(45,910.71)	1,243,681.30	9.64%
303 Computer Software 15 year		164,669,147.47	51,955,028.93	15	0.00%	10,977,943.16	(165,125.42)	10,812,817.75	6.57%
Total Software		388,654,952.56	148,887,133.01			54,740,844.82	(1,317,346.75)	53,423,498.07	

Description	Description	Plant Balance 01/01/2022	Allocated Reserve 01/01/2022	Theoretical Reserve 01/01/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
391 Office Furniture and Equipment		22,521,905.32	8,956,057.45	9,869,029.04	(912,971.59)	11.24	(81,253.70)	-
391 Network Equipment		146,440,285.72	51,359,230.02	56,591,234.02	(5,232,003.99)	3.68	(1,420,969.62)	26,667.41
392 Automobiles		1,482,184.30	828,211.98	945,046.48	(116,834.50)	4.04	(28,907.54)	153,182.10
392 Light Trucks		4,198,263.25	1,889,091.30	2,236,070.27	(346,978.97)	5.70	(60,904.56)	754,063.16
392 Trailers		1,282,320.55	758,473.77	966,197.20	(207,723.43)	7.41	(28,028.49)	770,459.49
392 Heavy Trucks		5,231,483.84	2,015,063.57	2,545,244.37	(530,180.80)	7.05	(75,225.35)	657,799.67
393 Stores Equipment		246,162.24	93,098.56	102,587.51	(9,488.95)	11.67	(813.45)	-
394 Tools, Shop, and Garage Equipment		8,212,668.71	2,265,049.25	2,495,911.41	(230,862.16)	10.44	(22,110.37)	0.08
395 Laboratory Equipment				0.00			-	-
396 Power Operated Equipment		1,309,686.00	527,410.66	682,751.89	(155,341.23)	5.79	(26,845.60)	9,547.99
397 Comm. & Telecomm. Equipment		369,422.11	152,029.80	166,945.68	(14,915.88)	5.57	(2,679.54)	5,686.23
397 Communication Equipment - Two Way		76,870.05	38,367.93	42,278.53	(3,910.60)	4.50	(869.02)	-
397 Communication Equipment - Smart Grid				0.00			-	-
398 Miscellaneous Equipment		235,608.17	206,164.97	221,437.13	(15,272.16)	1.19	(12,880.86)	56,325.84
Total Common General		191,606,860.26	69,088,249.27	76,864,733.52	(7,776,484.25)		(1,761,488.09)	2,433,731.97

Northern States Power MN - Transmission, Distribution and General Study
Computation of Amortization Amount
For Amortized Property
December 31, 2021

After Retirement Fully Accrued Assets

Account	Description	Plant	Allocated	Amortization	Amortization	Annual	Amortize	Total	Amortization
		Balance	Reserve				Reserve		
		01/01/2022	01/01/2022	Life	Net Salvage	Amortization		Amortization	
	391 Office Furniture and Equipment	22,521,905.32	8,956,057.45	20	0.00%	1,126,095.27	(81,253.70)	1,044,841.57	4.64%
	391 Network Equipment	146,413,618.31	51,332,562.61	6	0.00%	24,402,269.72	(1,420,969.62)	22,981,300.10	15.70%
	392 Automobiles	1,329,002.20	675,029.88	10	5.00%	126,255.21	(28,907.54)	97,347.67	7.32%
	392 Light Trucks	3,444,200.09	1,135,028.14	10	10.00%	309,978.01	(60,904.56)	249,073.45	7.23%
	392 Trailers	511,861.06	(11,985.72)	12	20.00%	34,124.07	(28,028.49)	6,095.58	1.19%
	392 Heavy Trucks	4,573,684.17	1,357,263.90	12	15.00%	323,969.30	(75,225.35)	248,743.95	5.44%
	393 Stores Equipment	246,162.24	93,098.56	20	0.00%	12,308.11	(813.45)	11,494.66	4.67%
	394 Tools, Shop, and Garage Equipment	8,212,668.63	2,265,049.17	15	0.00%	547,511.24	(22,110.37)	525,400.87	6.40%
	395 Laboratory Equipment	0.00	0.00	10	0.00%	0.00	-	0	10.00%
	396 Power Operated Equipment	1,300,138.01	517,862.67	12	15.00%	92,093.11	(26,845.60)	65,247.51	5.02%
	397 Comm. & Telecomm. Equipment	363,735.88	146,343.57	10	0.00%	36,373.59	(2,679.54)	33,694.05	9.26%
	397 Communication Equipment - Two Way	76,870.05	38,367.93	10	0.00%	7,687.01	(869.02)	6,817.98	8.87%
	397 Communication Equipment - Smart Grid	0.00	0.00	10	0.00%	0.00	-	-	10.00%
	398 Miscellaneous Equipment	179,282.33	149,839.13	15	0.00%	11,952.16	(12,880.86)	(928.70)	0.00%
	Total Common General	189,173,128.29	66,654,517.30			27,030,616.78	(1,761,488.09)	25,269,128.69	

Northern States Power MN - Transmission, Distribution and General Study
 Computation of Amortization Amount
 For Amortized Property
 December 31, 2021

Electric Plant Intangible

Description	Plant Balance 01/01/2022	Allocated Reserve 01/01/2022	Theoretical Reserve 01/01/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
303 Computer Software- 3 Year	2,149,696.73	516,412.13	526,482.16	(10,070.02)	2.50	(4,028.01)	201,839.24
303 Computer Software- 5 Year	180,748,054.80	127,432,672.08	128,649,736.45	(1,217,064.37)	2.85	(426,732.45)	89,413,349.55
303 Computer Software- 10 Year	57,816.30	8,403.44	8,672.45	(269.01)	8.50	(31.65)	-
Total Electric Software	182,955,567.83	127,957,487.65	129,184,891.05	(1,227,403.40)	13.85	(430,792.11)	89,615,188.79

After Retirement Fully Accrued Assets

	Plant Balance 01/01/2022	Allocated Reserve 01/01/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
303 Computer Software- 3 Year	1,947,857	54,107	3	0.00%	649,285.83	(4,028.01)	645,257.82	33.13%
303 Computer Software- 5 Year	91,334,705	38,281,447	5	0.00%	18,266,941.05	(426,732.45)	17,840,208.60	19.53%
303 Computer Software- 10 Year	57,816	6,745	10	0.00%	5,781.63	(31.65)	5,749.98	9.95%
Total Software Amortized	93,340,379	38,342,299			18,922,009	(430,792)	18,491,216	

Electric Plant Distribution

Distribution Amortized

Description	Plant Balance 01/01/2022	Allocated Reserve 01/01/2022	Theoretical Reserve 01/01/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
368 Line Transformers	419,581,683.54	175,961,909.47	174,608,881.31	1,353,028.16	19.32		0.00
368 Line Capacitors	25,551,653.80	15,559,030.10	15,505,926.71	53,103.39	16.19		7,866,282.48
Total Distribution Amortized	445,133,337.34	191,520,939.57	190,114,808.02	1,406,131.55		73,321.52	7,866,282.48

After Retirement Fully Accrued Assets

Account	Description	Plant Balance 01/01/2022	Allocated Reserve 01/01/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
	368 Line Transformers	419,581,683.54	175,961,909.47	32	-5.00%	13,767,523.99	70,042.17	13,837,566.16	3.30%
	368 Line Capacitors	17,685,371.32	7,692,747.62	25	-10.00%	778,156.34	3,279.35	781,435.69	4.42%
	Total Distribution Amortized	437,267,054.86	183,654,657.09			14,545,680.33	73,321.52	14,619,001.85	

Northern States Power MN - Transmission, Distribution and General Study
Computation of Amortization Amount
For Amortized Property
December 31, 2021

General Plant

	Plant Balance 01/01/2022	Allocated Reserve 01/01/2022	Theoretical Reserve 01/01/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
391 Office Furniture and Equipment	34,646,620.19	20,494,040.73	20,242,637.27	251,403.46	8.54	29,429.60	923,660.37
391 Network Equipment	58,083,120.75	26,102,757.02	25,767,437.87	335,319.16	3.34	100,448.56	0.00
392 Automobiles	7,255,330.91	2,712,792.95	2,849,701.20	(136,908.25)	6.13	(22,347.03)	64,183.84
392 Light Trucks	37,551,700.40	20,490,108.02	23,126,145.56	(2,636,037.54)	5.43	(485,564.49)	10,979,479.29
392 Trailers	24,963,452.99	12,715,758.91	14,798,202.05	(2,082,443.14)	5.40	(385,420.70)	2,386,713.10
392 Heavy Trucks	122,805,759.56	65,629,778.94	72,153,240.60	(6,523,461.66)	5.54	(1,177,616.92)	13,080,095.93
393 Stores Equipment	1,624,277.68	1,083,997.45	1,071,258.78	12,738.66	7.22	1,764.37	92,362.34
394 Tools, Shop, and Garage Equipment	116,662,431.24	53,565,572.56	52,887,097.56	678,475.00	8.25	82,209.08	750,015.09
395 Laboratory Equipment	2,864,647.15	1,857,170.99	1,838,613.81	18,557.18	4.18	4,434.86	412,596.60
396 Power Operated Equipment	53,687,454.92	27,574,135.09	36,354,186.09	(8,780,050.99)	4.25	(2,065,916.59)	4,745,933.81
397 General Communication Equipment	57,447,525.50	7,563,277.70	7,466,880.90	96,396.80	8.71	11,068.36	59,315.71
397 Communication Equipment - Two Way	63,558,075.53	27,262,209.11	26,911,995.50	350,213.62	5.77	60,740.20	0.00
397 Comm. & Telecomm. Equipment - AES	8,254,298.26	6,749,818.25	6,683,539.12	66,279.13	3.54	18,745.95	1,590,351.23
397 Comm. & Telecomm. Equipment - EMR	46,455,877.51	21,141,942.59	20,870,350.65	271,591.94	8.26	32,875.47	0.00
397 Comm. & Telecomm. Equipment - Smart Grid	9,133,831.88	847,934.73	837,042.06	10,892.67	9.08	1,199.16	0.00
398 Miscellaneous	1,902,512.02	615,086.51	607,185.03	7,901.48	10.21	773.69	0.00
Total General Amortized	646,896,916.49	296,406,381.54	314,465,514.05	(18,059,132.50)		(3,793,176.43)	35,084,707.31

After Retirement Fully Accrued Assets

Account	Plant Balance 01/01/2022	Allocated Reserve 01/01/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
391 Office Furniture and Equipment	33,722,959.82	19,570,380.36	20	0.00%	1,686,147.99	29,429.60	1,715,577.59	5.09%
391 Network Equipment	58,083,120.75	26,102,757.02	6	0.00%	9,680,520.13	100,448.56	9,780,968.69	16.84%
392 Automobiles	7,191,147.07	2,648,609.11	10	6.00%	675,967.82	(22,347.03)	653,620.80	9.09%
392 Light Trucks	26,572,221.11	9,510,628.73	10	12.00%	2,338,355.46	(485,564.49)	1,852,790.96	6.97%
392 Trailers	22,576,739.89	10,329,045.81	12	15.00%	1,599,185.74	(385,420.70)	1,213,765.05	5.38%
392 Heavy Trucks	109,725,663.63	52,549,683.01	12	10.00%	8,229,424.77	(1,177,616.92)	7,051,807.85	6.43%
393 Stores Equipment	1,531,915.34	991,635.11	20	0.00%	76,595.77	1,764.37	78,360.13	5.12%
394 Tools, Shop, and Garage Equipment	115,912,416.15	52,815,557.47	15	0.00%	7,727,494.41	82,209.08	7,809,703.49	6.74%
395 Laboratory Equipment	2,452,050.55	1,444,574.39	10	0.00%	245,205.06	4,434.86	249,639.91	10.18%
396 Power Operated Equipment	48,941,521.11	22,828,201.28	12	25.00%	3,058,845.07	(2,065,916.59)	992,928.48	2.03%
397 General Communication Equipment	57,388,209.79	7,503,961.99	10	0.00%	5,738,820.98	11,068.36	5,749,889.34	10.02%
397 Communication Equipment - Two Way	63,558,075.53	27,262,209.11	10	0.00%	6,355,807.55	60,740.20	6,416,547.76	10.10%
397 Comm. & Telecomm. Equipment - AES	6,663,947.03	5,159,467.02	15	0.00%	444,263.14	18,745.95	463,009.09	6.95%
397 Comm. & Telecomm. Equipment - EMR	46,455,877.51	21,141,942.59	15	0.00%	3,097,058.50	32,875.47	3,129,933.97	6.74%
397 Comm. & Telecomm. Equipment - Smart Grid	9,133,831.88	847,934.73	10	0.00%	913,383.19	1,199.16	914,582.35	10.01%
398 Miscellaneous	1,902,512.02	615,086.51	15	0.00%	126,834.13	773.69	127,607.82	6.71%
Total General Amortized	611,812,209.18	261,321,674.23				(3,793,176.43)	48,200,733.28	

Northern States Power MN - Transmission, Distribution and General Study
Computation of Amortization Amount
For Amortized Property
December 31, 2021

Gas Plant Intangible Plant

	Plant Balance 01/01/2022	Allocated Reserve 01/01/2022	Theoretical Reserve 01/01/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
303 Computer Software 3 yr	25,000.00	20,003.77	20,833.33	(829.57)	0.50	(1,659.13)	0.00
303 Computer Software 5 yr	8,601,254.11	6,661,787.70	6,772,441.93	(110,654.23)	2.25	(49,120.29)	4,495,892.57
Total Gas Software	8,626,254.11	6,681,791.47				(50,779.42)	4,495,892.57

After Retirement Fully Accrued Assets

	Plant Balance 01/01/2022	Allocated Reserve 01/01/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
303 Computer Software 3 yr	25,000.00	20,003.77	3	0.00%	8,333.33	(1,659.13)	6,674.20	26.70%
303 Computer Software 5 yr	4,105,361.54	2,165,895.13	5	0.00%	821,072.31	(49,120.29)	771,952.02	18.80%
Total Gas Software	4,130,361.54	2,185,898.90			829,405.64	(50,779.42)	778,626.22	

Gas Distribution

	Plant Balance 01/01/2022	Allocated Reserve 01/01/2022	Theoretical Reserve 01/01/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
381 Meters	133,374,226.32	78,823,008.20	66,777,628.84	12,045,379.36	12.21	986,914.53	24244995.16
381 Telemetry (Fully Amortized)	36,777.88	36,777.88	36,777.88	-	0.00	-	36777.88
Total Gas Distribution	133,411,004.20	78,859,786.08				986,914.53	24,281,773.04

After Retirement Fully Accrued Assets

	Plant Balance 01/01/2022	Book Reserve 01/01/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
381 Meters	109,129,231.16	54,578,013.04	20	-5%	5,729,284.64	986,914.53	6,716,199.16	6.15%
381 Telemetry (Fully Amortized)	0.00	0.00	8	0%	0.00	986,914.53	986,914.53	0.00%
Total Gas Distribution	109,129,231.16	54,578,013.04			5,729,284.64	1,973,829.05	7,703,113.69	

Gas General Amortized

	Plant Balance 01/01/2022	Allocated Reserve 01/01/2022	Theoretical Reserve 01/01/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
391 Office Furniture and Equipment	1,090,913.22	635,516.45	564,740.77	70,775.68	9.90	7,147.63	28,151.02
391 Network Equipment	164,676.64	140,833.08	128,800.52	12,032.55	1.70	7,079.79	38,022.55
392 Automobiles	567,454.73	333,674.51	317,623.38	16,051.13	4.59	3,497.61	23,061.11
392 Light Trucks	13,622,519.02	6,152,590.66	6,546,949.27	(394,358.61)	6.64	(59,397.84)	2,965,377.95
392 Trailers	2,565,267.81	1,230,661.75	1,343,051.69	(112,389.94)	7.12	(15,789.14)	504,826.09
392 Heavy Truckers	17,166,038.81	8,380,303.68	8,700,454.38	(320,150.70)	7.40	(43,241.60)	3,445,046.54
393 Stores Equipment	10,090.97	5,999.97	5,297.76	702.21	9.50	73.92	-
394 Tools, Shop, and Garage Equipment	10,948,063.22	4,971,916.31	4,470,031.52	501,884.78	9.16	54,768.25	344,320.54
395 Laboratory Equipment		0.00	0.00	-	0.00		
396 Power Operated Equipment	4,833,500.56	1,963,465.10	2,356,167.00	(392,701.90)	6.75	(58,188.59)	298,690.61
397 Communication Equipment	1,275,627.76	1,237,148.96	1,228,347.74	8,801.22	3.23	2,727.22	1,129,121.90
397 Communication Equipment - Two Way	1,132,349.33	358,274.72	316,343.61	41,931.11	7.21	5,818.67	-
397 Comm. & Telecomm. Equipment - AES	15,492,768.27	10,501,613.08	9,272,544.19	1,229,068.89	6.02	204,083.53	-
397 Comm. & Telecomm. Equipment - EMR	6,285,326.39	1,993,874.00	1,760,518.57	233,355.44	10.80	21,609.98	-
398 Miscellaneous	50,705.08	46,489.92	44,910.93	1,578.99	4.91	321.69	32,998.42
	75,205,301.81	37,952,362.21	37,055,781.33	896,580.88		130,511.12	8,809,616.73

Northern States Power MN - Transmission, Distribution and General Study
 Computation of Amortization Amount
 For Amortized Property
 December 31, 2021

After Retirement Fully Accrued Assets	Plant Balance 01/01/2022	Book Reserve 01/01/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
391 Office Furniture and Equipment	1,062,762.20	607,365.43	20	0%	53,138.11	7,147.63	60,285.74	5.67%
391 Network Equipment	126,654.09	102,810.53	6	0%	21,109.02	7,079.79	28,188.80	22.26%
392 Automobiles	544,393.62	310,613.40	10	6%	51,173.00	3,497.61	54,670.61	10.04%
392 Light Trucks	10,657,141.07	3,187,212.71	10	12%	937,828.41	(59,397.84)	878,430.58	8.24%
392 Trailers	2,060,441.72	725,835.66	12	15%	145,947.96	(15,789.14)	130,158.81	6.32%
392 Heavy Truckers	13,720,992.27	4,935,257.14	12	10%	1,029,074.42	(43,241.60)	985,832.82	7.18%
393 Stores Equipment	10,090.97	5,999.97	20	0%	504.55	73.92	578.47	5.73%
394 Tools, Shop, and Garage Equipment	10,603,742.68	4,627,595.77	15	0%	706,916.18	54,768.25	761,684.43	7.18%
395 Laboratory Equipment	0.00	0.00	10	0%	0.00	-	-	10.00%
396 Power Operated Equipment	4,534,809.95	1,664,774.49	12	25%	283,425.62	(58,188.59)	225,237.03	4.97%
397 Communication Equipment	146,505.86	108,027.06	10	0%	14,650.59	2,727.22	17,377.81	11.86%
397 Communication Equipment - Two Way	1,132,349.33	358,274.72	10	0%	113,234.93	5,818.67	119,053.60	10.51%
397 Comm. & Telecomm. Equipment - AES	15,492,768.27	10,501,613.08	15	0%	1,032,851.22	204,083.53	1,236,934.75	7.98%
397 Comm. & Telecomm. Equipment - EMR	6,285,326.39	1,993,874.00	15	0%	419,021.76	21,609.98	440,631.74	7.01%
398 Miscellaneous	17,706.66	13,491.50	15	0%	1,180.44	321.69	1,502.13	8.48%
Total Gas General Amortized	66,395,685.08	29,142,745.48			4,810,056.20	130,511.12	4,940,567.33	

APPENDIX B
Depreciation Expense Comparison

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 107 of 266
Appendix B
Page 1 of 3

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Present and Proposed Accruals
January 1, 2022

FERC Account	Account Description	Plant Balance 01/01/2022	Fully Accrued	Plant Balance 01/01/2022	Present (A)			Proposed		Proposed Less Present Accrual
					Annual Rate	Note	Annual Accrual	Annual Rate	Annual Accrual	
Common Utility										
Intangible										
	303 Computer Software- 3 Year	25,503,701.70	15,434,297.21	10,069,404.49	37.34%		3,760,137.16	32.19%	3,240,914.00	(519,223.17)
	303 Computer Software- 5 Year	297,397,117.84	115,403,593.18	181,993,524.66	20.20%		36,765,239.89	19.47%	35,431,038.14	(1,334,201.75)
	303 Computer Software- 7 Year	19,920,183.84	893,228.02	19,026,955.82	14.29%		2,718,133.83	14.16%	2,695,046.89	(23,086.94)
	303 Computer Software- 10 Year	58,949,892.42	46,053,972.30	12,895,920.12	9.97%		1,285,516.90	9.64%	1,243,681.30	(41,835.60)
	303 Computer Software 15 year	164,669,147.47	-	164,669,147.47	6.74%		11,094,089.80	6.57%	10,812,817.75	(281,272.06)
	Total Software	566,440,043.27	177,785,090.71	388,654,952.56			55,623,117.59		53,423,498.07	(2,199,619.51)
General Plant										
	390 Structures and Improvements	72,505,182.48	-	72,505,182.48	2.55%		1,848,302.11	2.27%	1,647,905.90	(200,396.21)
	390 Misc Buildings	85,588,830.40	-	85,588,830.40	2.55%		2,181,830.46	2.27%	1,941,874.41	(239,956.06)
	390 414 Nicollet	10,878,431.86	-	10,878,431.86	2.54%		276,312.17	2.28%	247,573.78	(28,738.39)
	390 Hugo	12,919,518.32	-	12,919,518.32	2.54%		328,155.77	2.27%	293,797.19	(34,358.58)
	390 Maple Grove	0	-	-	2.54%		-	2.27%	-	-
	390 Marshall Operations Center	23,115,674.48	-	23,115,674.48	2.54%		587,138.13	2.27%	524,590.18	(62,547.95)
	390 Rice Street	-	-	-	-		-	-	-	-
	390 Structures and Improvements - Leasehold Improvements	18,120,375.48	-	18,120,375.48	(B)		(B)	-	-	-
	391 Office Furniture and Equipment	22,521,905.32	-	22,521,905.32	4.85%		1,091,524.14	4.64%	1,044,841.57	(46,682.57)
	391 Network Equipment	146,440,285.72	26,667.41	146,413,618.31	21.68%		31,742,765.28	15.70%	22,981,300.10	(8,761,465.18)
	392 Automobiles	1,482,184.30	153,182.10	1,329,002.20	9.35%		124,221.84	7.32%	97,347.67	(26,874.16)
	392 Light Trucks	4,198,263.25	754,063.16	3,444,200.09	8.42%		290,080.86	7.23%	249,073.45	(41,007.42)
	392 Trailers	1,282,320.55	770,459.49	511,861.06	9.45%		48,375.99	1.19%	6,095.58	(42,280.41)
	392 Heavy Trucks	5,231,483.84	657,799.67	4,573,684.17	7.32%		334,816.55	5.44%	248,743.95	(86,072.60)
	393 Stores Equipment	246,162.24	-	246,162.24	4.92%		12,113.15	4.67%	11,494.66	(618.49)
	394 Tools, Shop, and Garage Equipment	8,212,668.71	0.08	8,212,668.63	6.56%		538,890.68	6.40%	525,400.87	(13,489.81)
	395 Laboratory Equipment	-	-	-	10.00%		-	10.00%	-	-
	396 Power Operated Equipment	1,309,686.00	9,547.99	1,300,138.01	6.71%		87,254.86	5.02%	65,247.51	(22,007.35)
	397 Comm. & Telecomm. Equipment	369,422.11	5,686.23	363,735.88	3.67%		13,330.92	9.26%	33,694.05	20,363.13
	397 Communication Equipment - Two Way	76,870.05	-	76,870.05	5.70%		4,383.51	8.87%	6,817.98	2,434.47
	397 Communication Equipment - Smart Grid	-	-	-	5.00%		-	10.00%	-	-
	398 Miscellaneous Equipment	235,608.17	56,325.84	179,282.33	15.81%		28,345.79	6.67%	-	(28,345.79)
	Total General	414,734,873.28	2,433,731.97	207,293,503.77			39,537,842.22		29,925,798.85	(9,612,043.37)
	Total Common	981,174,916.55	180,218,822.68	595,948,456.33			95,160,959.80		83,349,296.92	(11,811,662.88)
Electric Plant										
Intangible Plant										
	303 Computer Software- 3 Year	2,149,696.73	201,839.24	1,947,857.49	33.33%		649,285.18	33.13%	645,257.82	(4,027.36)
	303 Computer Software- 5 Year	180,748,054.80	89,413,349.55	91,334,705.25	19.77%		18,060,798.62	19.53%	17,840,208.60	(220,590.02)
	303 Computer Software -7 Year	-	-	-	19.77%		-	14.29%	-	-
	303 Computer Software- 10 Year	57,816.30	-	57,816.30	10.00%		5,781.63	9.95%	5,749.98	(31.65)
	303 Computer Software - 15 Year	-	-	-	(C)		-	6.67%	-	-
	Total Software	182,955,567.83	89,615,188.79	93,340,379.04			18,715,865.43	#	18,491,216.40	(224,649.03)
Transmission										
	351 Energy Storage Equipment	-	-	-	(C)		-	10.00%	-	-
	352 Structures and Improvements	154,713,000.51	-	154,713,000.51	1.51%		2,341,426.55	1.80%	2,777,274.72	435,848.17
	353 Station Equipment	1,453,096,963.49	-	1,453,096,963.49	2.08%		30,161,933.67	2.19%	31,773,707.45	1,611,773.78
	354 Towers and Fixtures	126,526,814.97	-	126,526,814.97	1.84%		2,324,171.06	2.12%	2,683,775.67	359,604.60
	355 Poles and Fixtures	1,546,910,330.64	-	1,546,910,330.64	2.44%		37,687,376.39	2.62%	40,462,037.28	2,774,660.90
	356 Overhead Conductors and Devices	672,055,789.15	-	672,055,789.15	2.03%		13,672,975.03	2.11%	14,186,504.28	513,529.25
	357 Underground Conduit	32,181,581.66	-	32,181,581.66	1.38%		443,011.65	1.44%	463,945.69	20,934.04
	358 Underground Conductor and Devices	35,447,884.88	-	35,447,884.88	2.09%		742,562.29	2.15%	763,526.27	20,963.98
	359 Roads and Trails	-	-	-	(C)		-	1.67%	-	-
	Total Transmission	4,020,932,365.30	-	4020932365			87373456.65		93,110,771.36	5,737,314.71
Distribution										
	361 Structures and Improvements	56,679,393.32	-	56,679,393.32	2.09%		1,185,222.79	2.29%	1,299,462.77	114,239.98
	362 Station Equipment	651,488,147.04	-	651,488,147.04	2.32%		15,144,493.47	2.65%	17,256,932.72	2,112,439.25
	363 Energy Storage Equipment	-	-	-	(C)		-	10.00%	-	-
	364 Poles, Towers, and Fixtures	493,800,559.12	-	493,800,559.12	4.65%		22,956,787.99	5.53%	27,321,502.87	4,364,714.88
	365 Overhead Conductors and Devices	505,157,381.55	-	505,157,381.55	3.19%		16,113,005.00	3.61%	18,223,045.21	2,110,040.21

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 108 of 266
Appendix B
Page 2 of 3

FERC Account	Account Description	Plant Balance	Fully	Plant Balance	Present (A)		Proposed		Proposed Less	
		01/01/2022	Accrued	01/01/2022	Annual Rate	Note	Annual Accrual	Annual Rate	Annual Accrual	Present Accrual
	366 Underground Conduit	330,084,987.63		330,084,987.63	2.15%		7,097,817.49	1.99%	6,577,032.34	(520,785.14)
	367 Underground Conductor and Devices	1,172,802,710.50		1,172,802,710.50	2.23%		26,157,018.85	2.45%	28,749,453.08	2,592,434.23
	369 Overhead Services	81,468,615.93		81,468,615.93	4.33%		3,530,279.53	5.10%	4,156,541.89	626,262.35
	369 Underground Services	256,251,030.61		256,251,030.61	2.39%		6,124,912.13	2.66%	6,808,732.20	683,820.06
	371 On Customer Premises EV Chargers	128,517.02		128,517.02			-	10.33%	13,270.37	13,270.37
	371 On Cust Prem RaaS - 10 Year	-		-	(C)		-	10.00%	-	-
	371 On Cust Prem RaaS - 15 Year	-		-	(C)		-	6.67%	-	-
	371 On Cust Prem RaaS - 20 Year	-		-	(C)		-	5.00%	-	-
	373 Street Lighting and Signal Systems	78,536,986.93		78,536,986.93	5.87%		4,613,576.76	5.37%	4,220,319.58	(393,257.18)
	Total Distribution Depreciated	3,626,398,329.65		3,626,398,329.65			102,923,114.02		114,626,293.04	11,703,179.01
Distribution Amortize										
	368 Line Transformers	419,581,683.54	0	419,581,683.54	2.23%		9,357,930.29	3.30%	13,837,566.16	4,479,635.87
	368 Line Capacitors	25,551,653.80	7,866,282.48	17,685,371.32	3.23%		571,272.86	4.42%	781,435.69	210,162.82
	Total Distribution Amortized	445,133,337.34	7,866,282.48	437,267,054.86			9,929,203.15		14,619,001.85	4,689,798.70
General										
	390 Misc. Buildings	30,686,731.62		30,686,731.62	2.28%		699,626.79	2.17%	667,350.51	(32,276.28)
	390 Chesnut	22,473,379.97		22,473,379.97	2.30%		516,887.74	2.17%	486,847.82	(30,039.92)
	390 Maple Grove	21,992,177.08		21,992,177.08	2.30%		505,820.07	2.16%	476,113.35	(29,706.73)
	390 Leasehold Improvements	1,075,432.86		1,075,432.86	(B)		-	(B)	-	-
	391 Office Furniture and Equipment	34,646,620.19	923,660.37	33,722,959.82	4.83%		1,628,448.01	5.09%	1,715,577.59	87,129.58
	391 Network Equipment	58,083,120.75		58,083,120.75	16.56%		9,616,357.64	16.84%	9,780,968.69	164,611.05
	392 Automobiles	7,255,330.91	64,183.84	7,191,147.07	9.76%		701,568.31	9.09%	653,620.80	(47,947.51)
	392 Light Trucks	37,551,700.40	10,979,479.29	26,572,221.11	9.38%		2,491,517.74	6.97%	1,852,790.96	(638,726.78)
	392 Trailers	24,963,452.99	2,386,713.10	22,576,739.89	6.17%		1,394,068.53	5.38%	1,213,765.05	(180,303.49)
	392 Heavy Trucks	122,805,759.56	13,080,095.93	109,725,663.63	6.88%		7,549,893.74	6.43%	7,051,807.85	(498,085.88)
	393 Stores Equipment	1,624,277.68	92,362.34	1,531,915.34	4.50%		68,960.70	5.12%	78,360.13	9,399.43
	394 Tools, Shop, and Garage Equipment	116,662,431.24	750,015.09	115,912,416.15	6.50%		7,533,495.66	6.74%	7,809,703.49	276,207.83
	395 Laboratory Equipment	2,864,647.15	412,596.60	2,452,050.55	10.36%		254,069.22	10.18%	249,639.91	(4,429.30)
	396 Power Operated Equipment	53,687,454.92	4,745,933.81	48,941,521.11	5.40%		2,643,674.15	2.03%	992,928.48	(1,650,745.66)

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 109 of 266

Appendix B
Page 3 of 3

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Present and Proposed Accruals
January 1, 2022

FERC Account	Account Description	Plant Balance 01/01/2022	Fully Accrued	Plant Balance 01/01/2022	Present (A)		Proposed		Proposed Less	
					Annual Rate	Note	Annual Accrual	Annual Rate	Annual Accrual	Present Accrual
Distribution										
				-						
	375 Structures and Improvements	877,547.93		877,547.93	2.07%		18,121.36	2.06%	18,098.32	(23.04)
	376 Mains- Metallic	284,387,208.06		284,387,208.06	1.91%		5,438,620.97	2.17%	6,182,538.83	743,917.87
	376 Mains- Plastic	556,988,970.64		556,988,970.64	2.11%		11,775,303.83	2.37%	13,221,295.50	1,445,991.67
	376 Mains- Plastic (Excluded from Study)	4,991,360.57		4,991,360.57						
	378 Measure & Regulating- General	14,700,895.75		14,700,895.75	2.97%		436,984.13	2.70%	396,647.44	(40,336.68)
	379 Measure & Regulating- City Gate	1,808,899.26		1,808,899.26	2.64%		47,735.04	2.38%	43,069.21	(4,665.83)
	380 Services- Metallic	13,139,555.17		13,139,555.17	2.09%		273,986.00	2.44%	320,282.10	46,296.09
	380 Services- Plastic	347,809,634.87		347,809,634.87	2.92%		10,152,215.43	2.81%	9,760,961.31	(391,254.12)
	Total Distribution	1,224,704,072.25		1,224,704,072.25			28,142,966.77		29,942,892.71	1,799,925.95
Distribution Amortized										
	381 Meters	133,374,226.32	24,244,995.16	109,129,231.16	4.47%		4,878,949.67	6.15%	6,716,199.16	1,837,249.50
	381 Telemetering (Fully Amortized)	36,777.88	36,777.88	-	12.50%		-	12.50%	-	-
	383 House Regulators (Old)									
	Total Distribution Amotized	133,411,004.20	24,281,773.04	109,129,231.16			4,878,949.67		6,716,199.16	1,837,249.50
General										
	390 Structures and Improvements	2,204,831.37		2,204,831.37	2.09%		46,184.60	1.99%	43,860.25	(2,324.36)
	391 Office Furniture and Equipment	1,090,913.22	28,151.02	1,062,762.20	3.81%		40,473.17	5.67%	60,285.74	19,812.57
	391 Network Equipment	164,676.64	38,022.55	126,654.09	19.48%		24,668.04	22.26%	28,188.80	3,520.77
	392 Automobiles	567,454.73	23,061.11	544,393.62	8.78%		47,801.03	10.04%	54,670.61	6,869.59
	392 Light Trucks	13,622,519.02	2,965,377.95	10,657,141.07	8.26%		880,450.37	8.24%	878,430.58	(2,019.79)
	392 Trailers	2,565,267.81	504,826.09	2,060,441.72	5.78%		119,180.07	6.32%	130,158.81	10,978.74
	392 Heavy Trucks	17,166,038.81	3,445,046.54	13,720,992.27	6.18%		848,314.07	7.18%	985,832.82	137,518.75
	393 Stores Equipment	10,090.97	-	10,090.97	3.75%		378.91	5.73%	578.47	199.56
	394 Tools, Shop, and Garage Equipment	10,948,063.22	344,320.54	10,603,742.68	5.88%		623,086.52	7.18%	761,684.43	138,597.91
	395 Laboratory Equipment	-	-	-	10.00%		-	10.00%	-	-
	396 Power Operated Equipment	4,833,500.56	298,690.61	4,534,809.95	5.02%		227,806.18	4.97%	225,237.03	(2,569.15)
	397 Communication Equipment	1,275,627.76	1,129,121.90	146,505.86	11.10%		16,264.20	11.86%	17,377.81	1,113.61
	397 Communication Equipment - Two Way	1,132,349.33	-	1,132,349.33	10.04%		113,661.83	10.51%	119,053.60	5,391.77
	397 Comm. & Telecomm. Equipment - AES	15,492,768.27	-	15,492,768.27	4.76%		736,990.99	7.98%	1,236,934.75	499,943.76
	397 Comm. & Telecomm. Equipment - EMR	6,285,326.39	-	6,285,326.39	6.86%		431,236.24	7.01%	440,631.74	9,395.50
	398 Miscellaneous	50,705.08	32,998.42	17,706.66	2.10%		372.39	8.48%	1,502.13	1,129.74
	Total General	77,410,133.18	8,809,616.73	68,600,516.45			4,156,868.60		4,984,427.57	827,558.97
	Total Gas	1,558,636,771.71	37,587,282.34	1,521,049,489.37			39,910,844.96		44,517,337.60	4,606,492.64
	Total Company	11,538,355,926.40	350,372,283.60	10,982,976,005.26			406,292,698.84	-	418,544,962.13	12,252,263.30

(A) Existing rates from Docket 17-581

(B): Account will be amortized over remaining term of lease.

(C): New group. No life, curve, and net salvage percentage are currently approved.

APPENDIX C
Depreciation Parameter Comparison

**Northern States Power MN - Transmission, Distribution and General Study
Depreciation Parameter Comparison
January 1., 2022**

FERC Account	Description	Approved Parameters (A)			Proposed Parameters			Difference	
		Life	Curve	Net Salvage %	Life	Curve	Net Salvage %	Life	Net Salvage %
<u>Common Plant</u>									
<u>Intangible</u>									
303	Computer Software- 3 Year	3	SQ	0	3	SQ	0	0	0
303	Computer Software- 5 Year	5	SQ	0	5	SQ	0	0	0
303	Computer Software- 7 Year	7	SQ	0	7	SQ	0	0	0
303	Computer Software- 10 Year	10	SQ	0	10	SQ	0	0	0
303	Computer Software 15 year	15	SQ	0	15	SQ	0	0	0
<u>General</u>									
390	Structures and Improvements	50	L0	-25	48	L2	-25	-2	0
390	Structures and Improvements (Specific)	50	L0	-25	48	L2	-25	-2	0
390	(Leasehold Improvements)	(B)	(B)	(B)	(B)	(B)	(B)	NA	NA
391	Office Furniture and Equipment	20	SQ	0	20	SQ	0	0	0
391	Network Equipment	6	SQ	0	6	SQ	0	0	0
392	Automobiles	10	SQ	5	10	SQ	5	0	0
392	Light Trucks	10	SQ	10	10	SQ	10	0	0
392	Trailers	12	SQ	20	12	SQ	20	0	0
392	Heavy Trucks	12	SQ	15	12	SQ	15	0	0
393	Stores Equipment	20	SQ	0	20	SQ	0	0	0
394	Tools, Shop, and Garage Equipment	15	SQ	0	15	SQ	0	0	0
395	Laboratory Equipment	10	SQ	0	10	SQ	0	0	0
396	Power Operated Equipment	12	SQ	15	12	SQ	15	0	0
397	General Communication Equipment	10	SQ	0	10	SQ	0	0	0
397	Communication Equipment - Two Way	10	SQ	0	10	SQ	0	0	0
397	Comm. & Telecomm. Equipment - AES	15	SQ	0	15	SQ	0	0	0
397	Comm. & Telecomm. Equipment - EMR	15	SQ	0	15	SQ	0	0	0
397	Smart Grid	10	SQ	0	10	SQ	0	0	0
398	Miscellaneous	15	SQ	0	15	SQ	0	0	0

Northern States Power MN - Transmission, Distribution and General Study
Depreciation Parameter Comparison
January 1., 2022

		Approved Parameters (A)			Proposed Parameters			Difference	
FERC Account	Description	Life	Curve	Net Salvage %	Life	Curve	Net Salvage %	Life	Net Salvage %
<u>Electric Plant</u>									
<u>Intangible Plant</u>									
303	Computer Software- 3 Year	3	SQ	0	3	SQ	0	0	0
303	Computer Software- 5 Year	5	SQ	0	5	SQ	0	0	0
303	Computer Software 7 Year	(D)	(D)	(D)	7	SQ	0	NA	NA
303	Computer Software- 10 Year	10	SQ	0	10	SQ	0	0	0
303	Computer Software 15 Year	(D)	(D)	(D)	15	SQ	0	NA	NA
<u>Transmission</u>									
351	Energy Storage Equipment	(D)	(D)	(D)	10	SQ	0	NA	NA
352	Structures and Improvements	70	R5	-5	65	R4	-15	-5	-10
353	Station Equipment	56	R2	-15	56	R2	-20	0	-5
354	Towers and Fixtures	75	R4	-35	75	R4	-50	0	-15
355	Poles and Fixtures	62	R2	-50	60	R2	-55	-2	-5
356	Overhead Conductors and Devices	67	R1	-35	67	R0.5	-40	0	-5
357	Underground Conduit	73	R4	0	74	R4	-5	1	-5
358	Underground Conductor and Devices	50	R3	-5	50	R3	-5	0	0
359	Roads and Trails	(D)	(D)	(D)	60		0	NA	NA
<u>Distribution</u>									
361	Structures and Improvements	63	R2.5	-30	63	R2.5	-40	0	-10
362	Station Equipment	53	R2	-25	51	R2	-30	-2	-5
363	Energy Storage Equipment	(D)	(D)	(D)	10	SQ	0	NA	NA
364	Poles, Towers, and Fixtures	47	R1	-120	44	R1.5	-135	-3	-15
365	Overhead Conductors and Devices	39	L0	-25	37	L0	-30	-2	-5
366	Underground Conduit	56	R3	-20	67	R2.5	-30	11	-10
367	Underground Conductor and Devices	49	R1.5	-10	51	R2.5	-20	2	-10
368	Line Transformers	32	SQ	-5	32	SQ	-5	0	0
368	Line Capacitors	25	SQ	-7	25	SQ	-10	0	-3
369	Overhead Services	42	R1.5	-85	42	R1.5	-100	0	-15
369	Underground Services	44	R4	-5	44	R4	-10	0	-5
371	On Customer Premises EV Chargers	10	SQ	0	10	SQ	0	0	0
371	On Cust Prem RaaS - 10 Year	(D)	(D)	(D)	10	SQ	0	NA	NA
371	On Cust Prem RaaS - 15 Year	(D)	(D)	(D)	15	SQ	0	NA	NA
371	On Cust Prem RaaS - 20 Year	(D)	(D)	(D)	20	SQ	0	NA	NA
373	Street Lighting and Signal Systems	29	L0	-40	29	L0	-50	0	-10

**Northern States Power MN - Transmission, Distribution and General Study
Depreciation Parameter Comparison
January 1., 2022**

		Approved Parameters (A)			Proposed Parameters			Difference	
FERC				Net Salvage			Net Salvage		Net Salvage
Account	Description	Life	Curve	%	Life	Curve	%	Life	%
General									
390	Structures and Improvements	55	R1.5	-20	55	R1.5	-20	0	0
390	Structures and Improvements (Specific)	55	R1.5	-20	55	R1.5	-20	0	0
390	Leasehold Improvements	(B)	(B)	(B)	(B)	(B)	(B)	NA	NA
391	Office Furniture and Equipment	20	SQ	0	20	SQ	0	0	0
391	Network Equipment	6	SQ	0	6	SQ	0	0	0
392	Automobiles	10	SQ	5	10	SQ	6	0	1
392	Light Trucks	10	SQ	10	10	SQ	12	0	2
392	Trailers	12	SQ	20	12	SQ	15	0	-5
392	Heavy Trucks	12	SQ	15	12	SQ	10	0	-5
393	Stores Equipment	20	SQ	0	20	SQ	0	0	0
394	Tools, Shop, and Garage Equipment	15	SQ	0	15	SQ	0	0	0
395	Laboratory Equipment	10	SQ	0	10	SQ	0	0	0
396	Power Operated Equipment	12	SQ	15	12	SQ	25	0	10
397	General Communication Equipment	10	SQ	0	10	SQ	0	0	0
397	Communication Equipment - Two Way	10	SQ	0	10	SQ	0	0	0
397	Comm. & Telecomm. Equipment - AES	15	SQ	0	15	SQ	0	0	0
397	Comm. & Telecomm. Equipment - EMR	15	SQ	0	15	SQ	0	0	0
397	Comm. & Telecomm. Equipment - Smart Grid	10	SQ	0	10	SQ	0	0	0
398	Miscellaneous	15	SQ	0	15	SQ	0	0	0

(A): Approved parameters for Electric utility are from Docket No. 4220-DU-108 unless otherwise noted.

(B): Electric Meters - Old account is being amortized over average remaining life. No Average Service Life is applicable to the account.

(C): Annual rate change for meters will be retained until fully accrued in June 2021.

(D): New group. No life, curve, and net salvage percentage are currently approved.

(E): Composite life computed by weighting sub-group lives to develop overall average

Natural Gas

Intangible Plant

303	Computer Software 3 yr	3	SQ	0	3	SQ	0	0	0
303	Computer Software 5 yr	5	SQ	0	5	SQ	0	0	0
303	Computer Software- 7 Year	(D)	(D)	(D)	7	SQ	0	NA	NA
303	Computer Software- 10 Year	(D)	(D)	(D)	10	SQ	0	NA	NA
303	Computer Software 15 year	(D)	(D)	(D)	15	SQ	0	NA	NA

Transmission

366	Structures and Improvements	65	R4	-5	65	R4	-5	0	0
-----	-----------------------------	----	----	----	----	----	----	---	---

**Northern States Power MN - Transmission, Distribution and General Study
 Depreciation Parameter Comparison
 January 1., 2022**

FERC Account	Description	Approved Parameters (A)			Proposed Parameters			Difference	
		Life	Curve	Net Salvage %	Life	Curve	Net Salvage %	Life	Net Salvage %
367	Mains	75	R2.5	-15	70	R1	-25	-5	-10
369	Measure and Regulating Station	40	R1	-30	47	R1	-35	7	-5
<u>Distribution</u>									
375	Structures and Improvements	50	R5	-5	50	R5	-5	0	0
376	Mains- Metallic	63	R2	-25	61	R2.5	-35	-2	-10
376	Mains- Plastic	54	R2.5	-20	53	R3	-30	-1	-10
378	Measure & Regulating- General	38	R0.5	-25	45	R1.5	-25	7	0
379	Measure & Regulating- City Gate	38	R0.5	-5	45	R1.5	-10	7	-5
380	Services- Metallic	51	R3	-40	53	R3	-45	2	-5
380	Services- Plastic	39	R2.5	-25	41	R2.5	-20	2	5
381	Meters	20	SQ	-5	20	SQ	-5	0	0
381	Telemetry (Fully Amortized)	8	SQ	0	8	SQ	0	0	0
383	House Regulators (Old)	20	SQ	-1	20	SQ	0	0	1
<u>General</u>									
390	Structures and Improvements	55	R1.5	-14	55	R1.5	-10	0	4
391	Office Furniture and Equipment	20	SQ	0	20	SQ	0	0	0
391	Network Equipment	6	SQ	0	6	SQ	0	0	0
392	Automobiles	10	SQ	5	10	SQ	6	0	1
392	Light Trucks	10	SQ	10	10	SQ	12	0	2
392	Trailers	12	SQ	20	12	SQ	15	0	-5
392	Heavy Truckers	12	SQ	15	12	SQ	10	0	-5
393	Stores Equipment	20	SQ	0	20	SQ	0	0	0
394	Tools, Shop, and Garage Equipment	15	SQ	0	15	SQ	0	0	0
396	Power Operated Equipment	12	SQ	15	12	SQ	25	0	10
397	Communication Equipment	10	SQ	0	10	SQ	0	0	0
397	Communication Equipment - Two Way	10	SQ	0	10	SQ	0	0	0
397	Comm. & Telecomm. Equipment - AES	15	SQ	0	15	SQ	0	0	0
397	Comm. & Telecomm. Equipment - EMR	15	SQ	0	15	SQ	0	0	0
398	Miscellaneous	15	SQ	0	15	SQ	0	0	0

(A): Approved parameters for Electric utility are from Docket No. 4220-DU-108 unless otherwise noted.

(B): Electric Meters - Old account is being amortized over average remaining life. No Average Service Life is applicable to the account.

(C): Annual rate change for meters will be retained until fully accrued in June 2021.

(D): New group. No life, curve, and net salvage percentage are currently approved.

(E): Composite life computed by weighting sub-group lives to develop overall average

APPENDIX D
Comparison of Book and Theoretical Depreciation Reserve

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 116 of 266

Appendix D
Page 1 of 3

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Allocated and Theoretical Reserve
January 1, 2022

FERC Account Account Description	Plant Balance 01/01/2022	Fully Accrued	Recoverable Cost	Theoretical Reserve	Allocated Reserve	Difference
Common Plant						
Intangible						
303 Computer Software- 3 Year	25,503,701.70	15,434,297.21	10,069,404.49	20,720,848.38	20,556,187.61	(164,660.77)
303 Computer Software- 5 Year	297,397,117.84	115,403,593.18	181,993,524.66	199,209,948.01	196,599,622.62	(2,610,325.38)
303 Computer Software- 7 Year	19,920,183.84	893,228.02	19,026,955.82	4,970,432.84	4,843,439.71	(126,993.13)
303 Computer Software- 10 Year	58,949,892.42	46,053,972.30	12,895,920.12	52,932,181.14	52,717,944.84	(214,236.30)
303 Computer Software 15 year	164,669,147.47	-	164,669,147.47	53,625,301.86	51,955,028.93	(1,670,272.94)
Total Common Intangible	566,440,043.27	177,785,090.71	388,654,952.56	331,458,712.23	326,672,223.72	(4,786,488.51)
General						
390 Structures and Improvements	72,505,182.48	-	72,505,182.48	18,887,020.71	12,991,448.98	(5,895,571.73)
390 Structures and Improvements (Specific)	18,120,375.48	-	18,120,375.48	57,241,755.62	6,268,052.22	NA
391 Office Furniture and Equipment	22,521,905.32	-	22,521,905.32	9,869,029.04	8,956,057.45	(912,971.59)
391 Network Equipment	146,440,285.72	26,667.41	146,413,618.31	56,591,234.02	51,359,230.02	(5,232,003.99)
392 Automobiles	1,482,184.30	153,182.10	1,329,002.20	945,046.48	828,211.98	(116,834.50)
392 Light Trucks	4,198,263.25	754,063.16	3,444,200.09	2,236,070.27	1,889,091.30	(346,978.97)
392 Trailers	1,282,320.55	770,459.49	511,861.06	966,197.20	758,473.77	(207,723.43)
392 Heavy Trucks	5,231,483.84	657,799.67	4,573,684.17	2,545,244.37	2,015,063.57	(530,180.80)
393 Stores Equipment	246,162.24	-	246,162.24	102,587.51	93,098.56	(9,488.95)
394 Tools, Shop, and Garage Equipment	8,212,668.71	0.08	8,212,668.63	2,495,911.41	2,265,049.25	(230,862.16)
395 Laboratory Equipment	-	-	-	0.00	0.00	-
396 Power Operated Equipment	1,309,686.00	9,547.99	1,300,138.01	682,751.89	527,410.66	(155,341.23)
397 General Communication Equipment	369,422.11	5,686.23	363,735.88	166,945.68	152,029.80	(14,915.88)
397 Communication Equipment - Two Way	76,870.05	-	76,870.05	42,278.53	38,367.93	(3,910.60)
397 Smart Grid	-	-	-	0.00	0.00	-
398 Miscellaneous	235,608.17	56,325.84	179,282.33	221,437.13	206,164.97	(15,272.16)
Total Common General	282,232,418.22	2,433,731.97	279,798,686.25	152,993,509.86	88,347,750.48	(13,672,055.98)
Electric Plant						
Intangible Plant						
303 Computer Software- 3 Year	2,149,696.73	201,839.24	1,947,857.49	526,482.16	516,412.13	(10,070.02)
303 Computer Software- 5 Year	180,748,054.80	89,413,349.55	91,334,705.25	128,649,736.45	127,432,672.08	(1,217,064.37)
303 Computer Software 7 Year	-	-	-	-	-	-
303 Computer Software- 10 Year	57,816.30	-	57,816.30	8,672.45	8,403.44	(269.01)
303 Computer Software 15 Year	-	-	-	-	-	-
Total Electric Intangible	182,955,567.83	89,615,188.79	93,340,379.04	129,184,891.05	127,957,487.65	(1,227,403.40)
Transmission						
351 Energy Storage Equipment	-	-	-	-	-	-
352 Structures and Improvements	154,713,000.51	-	154,713,000.51	30,070,548.46	27,907,563.70	(2,162,984.76)
353 Station Equipment	1,453,096,963.49	-	1,453,096,963.49	385,599,554.63	357,863,247.72	(27,736,306.90)
354 Towers and Fixtures	126,526,814.97	-	126,526,814.97	86,748,154.17	80,508,329.98	(6,239,824.19)
355 Poles and Fixtures	1,546,910,330.64	-	1,546,910,330.64	355,385,516.62	329,822,515.73	(25,563,000.89)
356 Overhead Conductors and Devices	672,055,789.15	-	672,055,789.15	117,071,268.10	108,650,292.03	(8,420,976.07)
357 Underground Conduit	32,181,581.66	-	32,181,581.66	6,154,852.43	5,712,131.81	(442,720.63)
358 Underground Conductor and Devices	35,447,884.88	-	35,447,884.88	9,327,438.40	9,089,338.22	(238,100.18)
359 Roads and Trails	-	-	-	-	-	-
	4,020,932,365.30	-	4,020,932,365.30	990,357,332.81	919,553,419.20	(70,803,913.61)

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 117 of 266

Appendix D
Page 2 of 3

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Allocated and Theoretical Reserve
January 1, 2022

FERC Account Account Description	Plant Balance 01/01/2022	Fully Accrued	Recoverable Cost	Theoretical Reserve	Allocated Reserve	Difference
Distribution						
361 Structures and Improvements	56,679,393.32	-	56,679,393.32	19,432,011.69	17,532,897.87	
362 Station Equipment	651,488,147.04	-	651,488,147.04	242,295,442.03	218,615,617.69	(23,679,824.33)
363 Energy Storage Equipment	-	-	-	-	-	-
364 Poles, Towers, and Fixtures	493,800,559.12	-	493,800,559.12	312,052,380.88	281,555,127.20	(30,497,253.68)
365 Overhead Conductors and Devices	505,157,381.55	-	505,157,381.55	141,002,072.62	127,221,770.85	(13,780,301.78)
366 Underground Conduit	330,084,987.63	-	330,084,987.63	92,665,717.17	83,609,385.42	(9,056,331.75)
367 Underground Conductor and Devices	1,172,802,710.50	-	1,172,802,710.50	351,471,827.31	380,546,476.58	29,074,649.27
368 Line Transformers	419,581,683.5	-	419,581,683.5	174,608,881.31	175,961,909.47	1,353,028.16
368 Line Capacitors	2,555,165.8	7,866,282.48	17,685,371.32	15,505,926.71	15,559,030.10	53,103.39
369 Overhead Services	81,468,615.93	-	81,468,615.93	68,798,182.03	62,074,453.13	(6,723,728.90)
369 Underground Services	256,251,030.61	-	256,251,030.61	110,294,029.04	99,514,861.21	(10,779,167.82)
371 On Customer Premises EV Chargers	128,517.02	-	128,517.02	32,129.26	28,989.22	(3,140.03)
371 On Cust Prem RaaS - 10 Year	-	-	-	-	-	-
371 On Cust Prem RaaS - 15 Year	-	-	-	-	-	-
371 On Cust Prem RaaS - 20 Year	-	-	-	-	-	-
373 Street Lighting and Signal Systems	78,536,986.93	-	78,536,986.93	15,528,346.52	19,615,039.61	4,086,693.09
Total Electric Distribution	4,071,531,666.99	7,866,282.48	4,063,665,384.51	1,543,686,946.56	1,481,835,558.36	(59,952,274.37)
General						
390 Misc. Buildings	306,867,731.62	-	30,686,731.62	7,365,919.54	7,461,755.70	95,836.16
390 Chesnut	224,733,797.97	-	22,473,379.97	9,518,205.38	9,642,068.55	123,863.17
390 Maple Grove	21,992,177.08	-	21,992,177.08	9,845,933.06	9,974,061.05	128,127.99
390 Leasehold Improvements	1,075,432.86	-	1,075,432.86	Amortize	743,377.94	NA
391 Office Furniture and Equipment	34,646,620.19	923,660.37	33,722,959.82	20,242,637.27	20,494,040.73	251,403.46
391 Network Equipment	58,083,120.75	0.00	58,083,120.75	25,767,437.87	26,102,757.02	335,319.16
392 Automobiles	7,255,330.91	64,183.84	7,191,147.07	2,849,701.20	2,712,792.95	(136,908.25)
392 Light Trucks	37,551,700.40	10,979,479.29	26,572,221.11	23,126,145.56	20,490,108.02	(2,636,037.54)
392 Trailers	24,963,452.99	2,386,713.10	22,576,739.89	14,798,202.05	12,715,758.91	(2,082,443.14)
392 Heavy Trucks	122,805,759.56	13,080,095.93	109,725,663.63	72,153,240.60	65,629,778.94	(6,523,461.66)
393 Stores Equipment	1,624,277.68	92,362.34	1,531,915.34	1,071,258.78	1,083,997.45	12,738.66
394 Tools, Shop, and Garage Equipment	116,662,431.24	750,015.09	115,912,416.15	52,887,097.56	53,565,572.56	678,475.00
395 Laboratory Equipment	2,864,647.15	412,596.60	2,452,050.55	1,838,613.81	1,857,170.99	18,557.18
396 Power Operated Equipment	53,687,454.92	4,745,933.81	48,941,521.11	36,354,186.09	27,574,135.09	(8,780,050.99)
397 General Communication Equipment	57,447,525.50	59,315.71	57,388,209.79	7,466,880.90	7,563,277.70	96,396.80
397 Communication Equipment - Two Way	63,558,075.53	0.00	63,558,075.53	26,911,995.50	27,262,209.11	350,213.62
397 Comm. & Telecomm. Equipment - AES	8,254,298.26	1,590,351.23	6,663,947.03	6,683,539.12	6,749,818.25	66,279.13
397 Comm. & Telecomm. Equipment - EMR	46,455,877.51	0.00	46,455,877.51	20,870,350.65	21,141,942.59	271,591.94
397 Comm. & Telecomm. Equipment - Smart Grid	9,133,831.88	0.00	9,133,831.88	837,042.06	847,934.73	10,892.67
398 Miscellaneous	1,902,512.02	0.00	1,902,512.02	607,185.03	615,086.51	7,901.48
Total Electric General	647,972,349.35	35,084,707.31	688,039,930.71	341,195,572.02	324,227,644.78	(17,711,305.18)
Natural Gas						
Intangible Plant						
303 Computer Software 3 yr	25,000.00	-	25,000.00	20,833.33	20,003.77	(829.57)
303 Computer Software 5 yr	8,601,254.11	4,495,892.57	4,105,361.54	6,772,441.93	6,661,787.70	(110,654.23)
303 Computer Software- 7 Year	-	-	-	-	-	-
303 Computer Software- 10 Year	-	-	-	-	-	-
303 Computer Software 15 year	-	-	-	-	-	-
Total Gas Intangible	8,626,254.11	4,495,892.57	4,130,361.54	6,793,275.27	6,681,791.47	(111,483.80)

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 118 of 266

Appendix D
Page 3 of 3

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Allocated and Theoretical Reserve
January 1, 2022

FERC Account Account Description	Plant Balance 01/01/2022	Fully Accrued	Recoverable Cost	Theoretical Reserve	Allocated Reserve	Difference
Transmission						
366 Structures and Improvements	932,906.53		932,906.53	432,704.78	565,188.02	132,483.25
367 Mains	96,347,581.42		96,347,581.42	16,933,520.24	22,309,545.68	5,376,025.44
369 Measure and Regulating Station	17,204,820.02		17,204,820.02	4,862,132.98	6,405,631.18	1,543,498.20
Total Transmission	114,485,307.97		114,485,307.97	22,228,358.00	29,280,364.89	7,052,006.89
Distribution						
375 Structures and Improvements	877,547.93		877,547.93	151,365.21	165,162.46	13,797.25
376 Mains- Metallic	284,387,208.06		284,387,208.06	61,159,980.32	66,866,516.64	5,706,536.32
376 Mains- Plastic	556,988,970.64		556,988,970.64	186,019,205.73	203,375,740.97	17,356,535.24
378 Measure & Regulating- General	14,700,895.75		14,700,895.75	4,320,157.61	4,723,250.22	403,092.61
379 Measure & Regulating- City Gate	1,808,899.26		1,808,899.26	433,240.23	473,663.74	40,423.51
380 Services- Metallic	13,139,555.17		13,139,555.17	10,267,568.35	11,225,580.35	958,012.00
380 Services- Plastic	347,809,634.87		347,809,634.87	127,722,753.14	139,639,933.72	11,917,180.58
381 Meters	133,374,226.32	24,244,995.16	109,129,231.16	70,116,510.28	78,823,008.20	8,706,497.92
381 Telemetry (Fully Amortized)	36,777.88	36777.88	-	36777.88	36,777.88	-
383 House Regulators (Old)	-	-	-	-	-	-
Total Distribution	1,353,123,715.88	24,281,773.04	1,328,841,942.84	460,227,558.76	505,329,634.18	45,102,075.42
General						
390 Structures and Improvements	2,204,831.37		2,204,831.37	564,740.77	318,092.14	(246,648.63)
391 Office Furniture and Equipment	1,090,913.22	28,151.02	1,062,762.20	564,740.77	635,516.45	70,775.68
391 Network Equipment	164,676.64	38,022.55	126,654.09	128,800.52	140,833.08	12,032.55
392 Automobiles	567,454.73	23,061.11	544,393.62	317,623.38	333,674.51	16,051.13
392 Light Trucks	13,622,519.02	2,965,377.95	10,657,141.07	6,546,949.27	6,152,590.66	(394,358.61)
392 Trailers	2,565,267.81	504,826.09	2,060,441.72	1,343,051.69	1,230,661.75	(112,389.94)
392 Heavy Truckers	17,166,038.81	3,445,046.54	13,720,992.27	8,700,454.38	8,380,303.68	(320,150.70)
393 Stores Equipment	10,090.97	-	10,090.97	5,297.76	5,999.97	702.21
394 Tools, Shop, and Garage Equipment	10,948,063.22	344,320.54	10,603,742.68	4,470,031.52	4,971,916.31	501,884.78
395 Laboratory Equipment	-	-	-	-	-	-
396 Power Operated Equipment	4,833,500.56	298,690.61	4,534,809.95	2,356,167.00	1,963,465.10	(392,701.90)
397 Communication Equipment	1,275,627.76	1,129,121.90	146,505.86	1,228,347.74	1,237,148.96	8,801.22
397 Communication Equipment - Two Way	1,132,349.33	-	1,132,349.33	316,343.61	358,274.72	41,931.11
397 Comm. & Telecomm. Equipment - AES	15,492,768.27	-	15,492,768.27	9,272,544.19	10,501,613.08	1,229,068.89
397 Comm. & Telecomm. Equipment - EMR	6,285,326.39	-	6,285,326.39	1,760,518.57	1,993,874.00	233,355.44
398 Miscellaneous	50,705.08	32,998.42	17,706.66	44,910.93	46,489.92	1,578.99
Total General	77,410,133.18	8,809,616.73	68,600,516.45	37,620,522.10	38,270,454.35	649,932.25

APPENDIX E
Net Salvage Analysis

Xcel Energy Electric Plant
Structures and Improvements
Account 352
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	7,535.00	527.00	465.00	62	0.82%									
1981	1,415.00	0.00	95.00	(95)	-6.71%	-0.37%								
1982	4,801.00	0.00	50.00	(50)	-1.04%	-2.33%	-0.60%							
1983	26,150.00	1,249.00	3,697.00	(2,448)	-9.36%	-8.07%	-8.01%	-6.34%						
1984	281,115.00	0.00	0.00	0	0.00%	-0.80%	-0.80%	-0.83%	-0.79%					
1985	610.00	5,816.00	0.00	5,816	953.44%	2.06%	1.09%	1.06%	1.03%	1.02%				
1986	358.00	86,263.00	34.00	86,229	24086.31%	9508.78%	32.63%	29.07%	28.61%	28.45%	27.80%			
1987	99.00	29,269.00	264.00	29,005	29297.98%	25215.32%	11344.89%	42.90%	38.47%	37.86%	36.80%			
1988	0.00	0.00	0.00	0	NA	29297.98%	25215.32%	11344.89%	42.90%	38.47%	37.86%	36.80%	36.80%	
1989	1,577.00	0.00	0.00	0	0.00%	0.00%	1730.61%	5665.39%	4578.29%	42.66%	38.27%	37.67%	37.47%	36.62%
1990	0.00	0.00	0.00	0	NA	0.00%	0.00%	1730.61%	5665.39%	4578.29%	42.66%	38.27%	37.67%	37.47%
1991	399.00	0.00	540.00	(540)	-135.34%	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	3960.24%	42.41%	38.05%	37.45%
1992	0.00	0.00	0.00	0	NA	-135.34%	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	3960.24%	42.41%	38.05%
1993	0.00	0.00	0.00	0	NA	NA	-135.34%	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	3960.24%	42.41%
1994	0.00	0.00	0.00	0	NA	NA	NA	-135.34%	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	3960.24%
1995	0.00	0.00	0.00	0	NA	NA	NA	-135.34%	-135.34%	-27.33%	-27.33%	1371.81%	4714.10%	4714.10%
1996	226.00	0.00	7,845.00	(7,845)	-3471.24%	-3471.24%	-3471.24%	-3471.24%	-3471.24%	-1341.60%	-1341.60%	-380.79%	-380.79%	896.13%
1997	100.00	0.00	572.00	(572)	-572.00%	-2581.90%	-2581.90%	-2581.90%	-2581.90%	-2581.90%	-1235.45%	-1235.45%	-389.10%	-389.10%
1998	7,266.00	0.00	13,664.00	(13,664)	-188.05%	-193.27%	-290.85%	-290.85%	-290.85%	-290.85%	-290.85%	-283.08%	-283.08%	-236.42%
1999	1,369.00	0.00	1,254.00	(1,254)	-91.60%	-172.76%	-177.33%	-260.41%	-260.41%	-260.41%	-260.41%	-260.41%	-255.07%	-255.07%
2000	20,274.00	2,888.00	195.00	2,693	13.28%	6.65%	-42.29%	-44.11%	-70.61%	-70.61%	-70.61%	-70.61%	-70.61%	-71.48%
2001	0.00	0.00	0.00	0	NA	13.28%	6.65%	-42.29%	-44.11%	-70.61%	-70.61%	-70.61%	-70.61%	-70.61%
2002	167.00	0.00	0.00	0	0.00%	0.00%	13.17%	6.60%	-42.04%	-43.86%	-70.21%	-70.21%	-70.21%	-70.21%
2003	0.00	0.00	(293,236.24)	293,236	NA	175590.56%	175590.56%	1447.72%	1351.10%	966.47%	961.20%	927.13%	927.13%	927.13%
2004	0.00	0.00	0.00	0	NA	NA	175590.56%	175590.56%	1447.72%	1351.10%	966.47%	961.20%	927.13%	927.13%
2005	302.40	0.00	265,029.00	(265,029)	-87641.87%	-87641.87%	9327.79%	6009.21%	6009.21%	148.96%	134.07%	54.40%	52.28%	25.47%
2006	29,998.99	0.00	0.00	0	0.00%	-874.64%	-874.64%	93.09%	92.58%	92.58%	60.90%	56.89%	26.92%	25.91%
2007	0.00	0.00	6,761.07	(6,761)	NA	-22.54%	-896.96%	-896.96%	70.78%	70.39%	70.39%	47.57%	43.92%	15.53%
2008	18,372.08	0.00	6,166.65	(6,167)	-33.57%	-70.37%	-26.73%	-571.06%	-571.06%	31.39%	31.28%	31.28%	26.00%	23.72%
2009	27,066.74	0.00	0.00	0	0.00%	-13.57%	-28.45%	-17.14%	-366.99%	-366.99%	20.17%	20.13%	20.13%	18.69%
2010	34,423.64	0.00	865.41	(865)	-2.51%	-1.41%	-12.56%	-17.27%	-12.56%	-253.10%	-253.10%	13.08%	13.06%	13.06%
2011	10,040.30	0.00	0.00	0	0.00%	-1.95%	-1.21%	-7.82%	-15.34%	-11.50%	-231.96%	-231.96%	11.99%	11.97%
2012	4,777.15	0.00	2,381.12	(2,381)	-49.84%	-16.07%	-6.59%	-4.25%	-9.94%	-17.08%	-12.97%	-225.00%	-225.00%	9.63%
2013	70,691.37	2,865.89	11,272.40	(8,407)	-11.89%	-14.29%	-12.62%	-9.72%	-7.93%	-10.78%	-14.86%	-12.58%	-148.01%	-148.01%
2014	5,105.23	0.00	24,713.28	(24,713)	-484.08%	-43.70%	-44.06%	-39.18%	-29.08%	-23.91%	-24.95%	-28.92%	-24.59%	-156.55%
2015	70,652.50	0.00	2.26	(2)	0.00%	-32.62%	-22.62%	-23.48%	-22.02%	-18.58%	-16.33%	-17.64%	-20.44%	-18.18%
2016	34,538.49	3,552.49	28,075.96	(24,523)	-71.00%	-23.32%	-44.64%	-31.85%	-32.31%	-30.66%	-26.45%	-23.67%	-24.33%	-26.78%
2017	293,467.80	4,685.73	117,654.76	(112,969)	-38.49%	-41.92%	-34.49%	-40.17%	-35.96%	-36.10%	-35.36%	-33.20%	-31.57%	-31.63%
2018	165,875.49	0.00	22,587.81	(22,588)	-13.62%	-29.51%	-32.41%	-28.36%	-32.44%	-30.17%	-30.32%	-29.85%	-28.49%	-27.41%
2019	164,469.03	562.82	23,941.54	(23,379)	-14.21%	-13.91%	-25.48%	-27.87%	-25.17%	-28.36%	-26.91%	-27.05%	-26.72%	-25.74%
2020	857,250.06	(0.43)	626,926.76	(626,927)	-73.13%	-63.65%	-56.66%	-53.06%	-53.47%	-51.09%	-52.48%	-50.75%	-50.75%	-50.44%
2021	516,337.04	74.41	206,996.69	(206,922)	-40.08%	-60.71%	-55.73%	-51.63%	-49.70%	-50.07%	-48.38%	-49.44%	-48.22%	-48.22%

Xcel Energy Electric Plant
Station Equipment
Account 353
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	896,318.00	233,732.00	200,756.00	32,976	3.68%									
1981	96,150.00	130,929.00	69,919.00	61,010	63.45%	9.47%								
1982	538,499.00	(26,070.00)	141,399.00	(167,469)	-31.10%	-16.77%	-4.80%							
1983	1,076,523.00	132,045.00	18,020.00	114,025	10.59%	-3.31%	0.44%	1.55%						
1984	3,778,188.00	299,712.00	168,894.00	130,818	3.46%	5.04%	1.43%	2.52%	2.68%					
1985	1,333,389.00	55,528.00	177,732.00	(122,204)	-9.16%	0.17%	1.98%	-0.67%	0.24%	0.64%				
1986	681,949.00	197,685.00	121,556.00	76,129	11.16%	-2.29%	1.46%	2.89%	0.42%	1.23%	1.49%			
1987	1,495,011.00	307,955.00	393,909.00	(85,954)	-5.75%	-0.45%	-3.76%	-0.02%	1.35%	-0.61%	0.07%	0.40%		
1988	367,753.00	114,656.00	102,754.00	11,902	3.24%	-3.98%	0.08%	-3.10%	0.14%	1.43%	-0.46%	0.19%	0.50%	
1989	783,633.00	281,424.00	111,715.00	169,709	21.66%	15.77%	3.61%	5.16%	1.06%	2.14%	3.09%	1.26%	1.85%	2.00%
1990	989,156.00	22,256.00	96,524.00	(74,268)	-7.51%	5.38%	5.01%	0.59%	2.26%	-0.44%	1.13%	2.10%	0.48%	1.02%
1991	802,610.00	53,860.00	210,915.00	(157,055)	-19.57%	-12.91%	-2.39%	-1.69%	-3.06%	-1.16%	-2.82%	-0.50%	0.56%	-0.88%
1992	2,030,582.00	2,259.00	69,634.00	(67,375)	-3.32%	-7.92%	-7.81%	-2.80%	-2.35%	-3.14%	-1.77%	-2.94%	-0.96%	-0.03%
1993	1,561,351.00	13,192.00	148,591.00	(135,399)	-8.67%	-5.65%	-8.19%	-8.06%	-4.29%	-3.86%	-4.21%	-3.01%	-3.83%	-1.84%
1994	710,094.00	314,444.00	207,985.00	106,459	14.99%	-1.27%	-2.24%	-4.96%	-5.38%	-2.30%	-2.02%	-2.65%	-1.65%	-2.59%
1995	3,944,102.00	16,898.00	264,933.00	(248,035)	-6.29%	-3.04%	-4.46%	-4.18%	-5.54%	-5.73%	-3.75%	-3.52%	-3.78%	-3.02%
1996	1,224,121.00	440,616.00	149,425.00	291,191	23.79%	0.84%	2.55%	0.19%	-0.56%	-2.05%	-2.53%	-0.95%	-0.83%	-1.36%
1997	914,410.00	637,637.00	155,031.00	482,606	52.78%	36.18%	8.64%	9.31%	5.95%	4.14%	2.43%	1.63%	2.84%	2.85%
1998	831,318.00	18,885.00	241,920.00	(223,035)	-26.83%	14.87%	18.55%	4.38%	5.37%	2.98%	1.84%	0.41%	-0.19%	1.05%
1999	1,315,619.00	36,091.00	156,238.00	(120,147)	-9.13%	-15.98%	4.55%	10.05%	2.22%	3.23%	1.46%	0.69%	-0.53%	-1.01%
2000	1,639,005.00	(1,744.00)	190,275.00	(192,019)	-11.72%	-10.57%	-14.14%	-1.12%	4.03%	-0.10%	0.92%	-0.32%	-0.75%	-1.76%
2001	39,439.64	(3,175.74)	17,727.18	(20,903)	-53.00%	-12.69%	-11.12%	-14.54%	-1.55%	3.65%	-0.31%	0.72%	-0.49%	-0.89%
2002	1,859,766.49		0.00	0	0.00%	-1.10%	-6.02%	-6.86%	-9.78%	-1.11%	2.78%	-0.26%	0.61%	-0.42%
2003	1,085,105.78	(1,209.05)	381,872.27	(383,081)	-35.30%	-13.01%	-13.54%	-12.89%	-12.06%	-13.87%	-5.94%	-1.86%	-3.22%	-2.26%
2004	542,834.37		41,244.88	(41,245)	-7.60%	-26.07%	-12.17%	-12.62%	-12.34%	-11.69%	-13.41%	-6.05%	-2.19%	-3.39%
2005	2,000,658.75	4,383.08	52,567.81	(48,185)	-2.41%	-3.52%	-13.02%	-8.61%	-8.93%	-9.56%	-9.50%	-11.04%	-5.34%	-2.23%
2006	3,692,015.49	549.99	130,119.50	(129,570)	-3.51%	-3.12%	-8.22%	-6.56%	-6.56%	-6.76%	-7.51%	-7.68%	-8.91%	-4.85%
2007	1,694,618.82	7,350.80	460,553.74	(453,203)	-26.74%	-10.82%	-8.54%	-8.48%	-11.71%	-9.70%	-9.86%	-10.10%	-10.01%	-10.96%
2008	5,601,754.08	6,240.91	479,199.51	(472,959)	-8.44%	-12.69%	-9.61%	-8.50%	-8.46%	-10.46%	-9.28%	-9.38%	-9.59%	-9.56%
2009	4,134,751.98	171,441.79	1,930,046.79	(1,758,605)	-42.53%	-22.92%	-23.49%	-18.61%	-16.72%	-16.44%	-17.53%	-15.95%	-16.02%	-15.70%
2010	3,712,371.67	274,770.34	1,252,152.31	(977,382)	-26.33%	-34.87%	-23.86%	-24.18%	-20.13%	-18.43%	-18.15%	-18.98%	-17.53%	-17.59%
2011	1,981,644.04	53,259.06	535,803.36	(482,544)	-24.35%	-23.92%	-23.75%	-23.92%	-24.20%	-20.53%	-18.94%	-18.68%	-19.42%	-18.04%
2012	4,500,809.25	220,390.17	887,872.90	(667,483)	-14.83%	-17.74%	-20.87%	-27.12%	-21.87%	-22.25%	-19.52%	-18.27%	-18.06%	-18.70%
2013	12,886,848.60	124,426.08	1,958,716.57	(1,834,290)	-14.23%	-14.39%	-15.41%	-17.16%	-21.02%	-18.87%	-19.26%	-17.74%	-16.97%	-18.85%
2014	611,450.89	722,176.84	425,055.34	297,122	48.59%	-11.39%	-12.25%	-13.45%	-15.47%	-19.49%	-17.64%	-18.08%	-16.69%	-15.99%
2015	3,507,158.97	11,005.92	739,544.63	(728,539)	-20.77%	-10.47%	-13.32%	-13.64%	-14.54%	-16.15%	-19.63%	-17.94%	-18.32%	-17.03%
2016	718,154.95	76,216.28	905,859.88	(829,644)	-115.52%	-36.88%	-26.07%	-17.46%	-16.93%	-17.54%	-18.71%	-21.78%	-19.80%	-20.10%
2017	5,564,753.44	24,118.78	911,828.47	(887,710)	-15.95%	-27.33%	-24.98%	-20.66%	-17.10%	-16.74%	-17.24%	-18.25%	-20.92%	-19.30%
2018	5,643,840.20	13,932.51	1,797,506.68	(1,783,574)	-31.60%	-23.83%	-29.35%	-27.40%	-24.51%	-19.93%	-19.24%	-19.53%	-20.18%	-22.31%
2019	6,069,395.84	265,938.30	2,178,642.79	(1,912,704)	-31.51%	-31.56%	-26.53%	-30.08%	-28.56%	-26.43%	-21.94%	-21.13%	-21.28%	-21.70%
2020	7,632,352.64	14,957.18	2,533,459.11	(2,518,502)	-33.00%	-32.34%	-32.13%	-28.51%	-30.95%	-29.73%	-28.12%	-23.92%	-23.05%	-23.10%
2021	6,437,225.82	74,525.63	2,834,664.28	(2,760,139)	-42.88%	-37.52%	-35.71%	-34.81%	-31.46%	-33.34%	-32.11%	-30.74%	-26.41%	-25.43%

Xcel Energy Electric Plant
Towers and Fixtures
Account 354
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	100,524.00	18,387.00	14,219.00	4,168	4.15%									
1981	29,197.00	1,775.00	5,039.00	(3,264)	-11.18%	0.70%								
1982	5,835.00	(33,129.00)	9,454.00	(42,583)	-729.79%	-130.87%	-30.75%							
1983	122,176.00	29,994.00	41,975.00	(11,981)	-9.81%	-42.62%	-36.78%	-20.82%						
1984	0.00	19,000.00	0.00	19,000	NA	5.74%	-27.78%	-24.70%	-13.45%					
1985	1,470.00	72,266.00	635.00	71,631	4872.86%	6165.37%	63.61%	27.86%	20.67%	14.26%				
1986	771,164.00	304,620.00	126,208.00	178,412	23.14%	32.36%	34.82%	28.73%	23.81%	22.72%	20.90%			
1987	85,031.00	597,823.00	23,267.00	574,556	675.70%	87.94%	96.14%	98.36%	84.87%	80.05%	77.43%	70.82%		
1988	6,013.00	(606,158.00)	2,157.00	(608,315)	-10116.66%	-37.08%	16.78%	25.04%	27.24%	22.65%	18.22%	17.38%	16.20%	7.87%
1989	298,129.00	84,516.00	154,395.00	(69,879)	-23.44%	-222.99%	-26.63%	6.44%	12.60%	14.24%	11.95%	8.59%	8.16%	
1990	32,696.00	83,803.00	18,930.00	64,873	198.41%	-1.51%	-182.08%	-9.19%	11.71%	17.69%	19.28%	16.58%	13.29%	12.76%
1991	9,185.00	4,127.00	3,153.00	974	10.60%	157.22%	-1.19%	-176.97%	-8.77%	11.70%	17.63%	19.21%	16.54%	13.27%
1992	7,695.00	(71.00)	1,568.00	(1,639)	-21.30%	-3.94%	129.51%	-1.63%	-173.58%	-8.99%	11.49%	17.39%	18.95%	16.32%
1993	1,675.00	2,196.00	3,800.00	(1,604)	-95.76%	-34.61%	-12.23%	122.15%	-2.08%	-173.21%	-9.32%	11.34%	17.23%	18.80%
1994	70,269.00	(2,585.00)	17,612.00	(20,197)	-28.74%	-30.30%	-29.43%	-25.29%	34.90%	-6.55%	-149.36%	-11.99%	9.14%	14.71%
1995	69,321.00	3,601.00	49,139.00	(45,538)	-65.69%	-47.09%	-47.67%	-46.31%	-43.00%	-1.64%	-14.93%	-137.65%	-18.41%	5.30%
1996	58,445.00	1,437.00	27,924.00	(26,487)	-45.32%	-56.37%	-46.57%	-46.98%	-46.03%	-43.63%	-11.88%	-18.18%	-127.90%	-20.87%
1997	164,171.00	22,683.00	136,727.00	(114,044)	-69.47%	-63.13%	-63.74%	-56.95%	-57.13%	-56.38%	-54.77%	-34.75%	-30.01%	-114.53%
1998	64,321.00	157,833.00	59,740.00	98,093	152.51%	-6.98%	-14.79%	-24.69%	-25.36%	-25.64%	-25.56%	-24.81%	-9.54%	-14.88%
1999	79,359.00	80,232.00	130,791.00	(50,559)	-63.71%	33.08%	-21.60%	-25.39%	-31.80%	-31.38%	-31.59%	-31.44%	-30.70%	-17.25%
2000	60,059.00	214,554.00	(40,817.00)	255,371	425.20%	146.90%	148.67%	51.33%	38.08%	23.57%	17.08%	16.74%	16.23%	16.15%
2001	0.00	0.00	0.00	0	NA	425.20%	146.90%	148.67%	51.33%	38.08%	23.57%	17.08%	16.74%	16.23%
2002	0.00	0.00	0.00	0	NA	NA	425.20%	146.90%	148.67%	51.33%	38.08%	23.57%	17.08%	16.74%
2003	2,105.80	0.00	8,427.67	(8,428)	-400.21%	-400.21%	-400.21%	397.24%	138.76%	143.06%	48.76%	35.93%	21.78%	15.53%
2004	0.00	0.00	0.00	0	NA	-400.21%	-400.21%	397.24%	138.76%	143.06%	48.76%	35.93%	21.78%	15.53%
2005	48,070.89	2,048.15	0.00	2,048	4.26%	4.26%	-12.71%	-12.71%	-12.71%	225.87%	104.66%	116.78%	43.65%	32.74%
2006	33,505.91	0.00	2,917.64	(2,918)	-8.71%	-1.07%	-11.11%	-11.11%	-11.11%	-11.11%	171.19%	87.64%	102.15%	39.76%
2007	703,226.95	15,884.33	324,291.62	(308,407)	-43.86%	-42.26%	-39.41%	-39.41%	-40.37%	-40.37%	-40.37%	-7.36%	-12.19%	-1.49%
2008	234,988.18	34,835.52	101,780.05	(66,945)	-28.49%	-40.01%	-38.93%	-36.89%	-36.89%	-37.64%	-37.64%	-11.95%	-15.49%	
2009	105,709.38	1,658.44	150,046.21	(148,388)	-140.37%	-63.20%	-50.17%	-48.88%	-46.61%	-46.61%	-47.27%	-47.27%	-47.27%	-23.38%
2010	173,216.95	9,003.56	455,095.40	(446,092)	-257.53%	-213.13%	-128.70%	-79.68%	-77.78%	-74.74%	-74.74%	-75.27%	-75.27%	-75.27%
2011	237,279.11	69,914.85	149,116.01	(79,201)	-33.38%	-127.97%	-130.51%	-98.59%	-72.13%	-70.70%	-68.35%	-68.35%	-68.81%	-68.81%
2012	12,067.18	1,445.03	111,364.03	(109,919)	-910.89%	-75.85%	-150.32%	-148.33%	-111.44%	-79.03%	-77.46%	-74.92%	-74.92%	-75.36%
2013	70,569.62	7,996.09	79,968.14	(71,972)	-101.99%	-220.11%	-81.61%	-143.41%	-142.87%	-110.64%	-80.08%	-78.56%	-76.10%	-76.10%
2014	40,283.54	180.00	30,660.20	(30,480)	-75.66%	-92.42%	-172.77%	-80.95%	-138.29%	-138.63%	-109.02%	-79.97%	-78.49%	-76.09%
2015	10,264.39	3,645.00	37,334.20	(33,689)	-328.21%	-126.95%	-112.40%	-184.75%	-87.80%	-141.88%	-141.63%	-111.57%	-81.58%	-80.07%
2016		0.00		0	NA	-328.21%	-126.95%	-184.75%	-87.80%	-141.88%	-141.63%	-111.57%	-81.58%	-80.07%
2017	234,767.07	22,865.66	187,695.18	(164,830)	-70.21%	-70.21%	-81.02%	-80.26%	-84.57%	-111.67%	-80.98%	-120.26%	-122.67%	-102.89%
2018	125,948.35	3,367.39	45,180.71	(41,813)	-33.20%	-57.29%	-57.29%	-64.78%	-65.85%	-71.14%	-91.66%	-72.75%	-108.14%	-111.51%
2019	0.00	0.00	53.33	(53)	NA	-33.24%	-57.30%	-57.30%	-64.80%	-65.86%	-71.15%	-91.67%	-72.75%	-108.14%
2020	3,759.88	0.00	3,959.64	(3,960)	-105.31%	-106.73%	-35.33%	-57.80%	-57.80%	-65.20%	-66.22%	-71.42%	-91.77%	-72.92%
2021	65,536.60	9.00	81,536.51	(81,528)	-124.40%	-123.36%	-123.44%	-65.23%	-67.95%	-67.95%	-74.02%	-74.15%	-77.72%	-95.57%

Xcel Energy Electric Plant
Poles and Fixtures
Account 355
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	80,479.00	168,944.00	104,321.00	64,623	80.30%									
1981	1,347,903.00	308,088.00	81,854.00	226,234	16.78%	20.36%								
1982	188,625.00	213,387.00	220,081.00	(6,694)	-3.55%	14.29%	17.57%							
1983	284,723.00	100,616.00	186,190.00	(85,574)	-30.06%	-19.49%	7.36%	10.44%						
1984	128,508.00	122,917.00	98,108.00	24,809	19.31%	-14.70%	-11.21%	8.14%	11.00%					
1985	203,768.00	355,866.00	235,581.00	120,285	59.03%	43.67%	9.65%	6.56%	12.96%	15.38%				
1986	334,582.00	1,323,661.00	229,431.00	1,094,230	327.04%	225.60%	185.85%	121.25%	100.60%	55.19%	55.98%			
1987	249,239.00	354,980.00	119,514.00	235,466	94.47%	227.76%	184.10%	160.99%	115.69%	99.50%	58.77%	59.39%		
1988	193,583.00	497,454.00	146,452.00	351,002	181.32%	132.44%	216.19%	183.55%	164.53%	124.80%	109.51%	66.86%	67.22%	
1989	169,113.00	753,487.00	170,878.00	582,609	344.51%	257.41%	191.05%	239.12%	207.22%	188.33%	148.56%	132.19%	82.01%	81.97%
1990	143,770.00	1,000,396.00	177,284.00	823,112	572.52%	449.28%	346.86%	263.62%	283.08%	247.80%	227.16%	184.27%	165.58%	103.75%
1991	87,872.00	683,749.00	100,947.00	582,802	663.24%	606.93%	496.19%	393.64%	305.25%	311.44%	274.22%	252.53%	207.71%	187.62%
1992	711,569.00	103,508.00	311,292.00	(207,784)	-29.20%	46.91%	127.03%	160.09%	163.24%	152.22%	183.17%	171.09%	162.31%	140.46%
1993	231,185.00	404,483.00	281,046.00	123,437	53.39%	-8.95%	48.36%	112.53%	141.73%	146.72%	139.43%	159.38%	152.05%	
1994	459,243.00	375,526.00	373,995.00	1,531	0.33%	18.10%	-5.91%	33.56%	80.99%	105.71%	113.04%	110.98%	139.00%	133.15%
1995	416,978.00	204,081.00	423,835.00	(219,754)	-52.70%	-24.91%	-8.56%	-16.63%	14.70%	53.81%	75.95%	84.40%	85.35%	112.33%
1996	489,131.00	308,154.00	243,738.00	64,416	13.17%	-17.14%	-11.27%	-1.90%	-10.32%	14.38%	45.98%	64.62%	72.40%	74.15%
1997	781,592.00	997,904.00	466,262.00	531,642	68.02%	46.91%	22.30%	17.60%	21.08%	9.50%	27.58%	51.17%	65.38%	71.47%
1998	2,027,225.00	795,153.00	1,218,497.00	(423,344)	-20.88%	3.86%	5.24%	-1.27%	-1.09%	1.77%	-2.54%	8.70%	23.86%	33.69%
1999	930,274.00	1,274,243.00	438,875.00	835,368	89.80%	13.93%	25.24%	23.84%	16.97%	15.47%	17.12%	11.67%	21.00%	33.63%
2000	289,043.00	270,031.00	334,971.00	(64,940)	-22.47%	63.19%	10.69%	21.81%	20.88%	14.66%	13.44%	15.08%	10.11%	19.04%
2001	0.00	0.00	3,211.96	(3,212)	NA	-23.58%	62.92%	10.59%	21.73%	20.81%	14.60%	13.38%	15.03%	10.06%
2002	12,904.78	0.00	5,879.48	(5,879)	-45.56%	-70.45%	-24.52%	61.79%	10.37%	21.52%	20.62%	14.44%	13.24%	14.89%
2003	162,497.70	17,468.70	377,434.65	(359,966)	-221.52%	-208.57%	-210.41%	-93.44%	28.78%	-0.64%	12.12%	12.23%	6.93%	6.39%
2004	2,240.85		(1,739.14)	1,739	77.61%	-217.45%	-204.96%	-206.77%	-92.62%	28.86%	-0.59%	12.16%	12.26%	6.97%
2005	412,293.02	31,151.94	399,304.30	(368,152)	-89.29%	-88.39%	-125.88%	-124.13%	-124.67%	-91.06%	1.93%	-10.12%	3.10%	4.07%
2006	259,109.53	1,912.20	145,404.58	(143,492)	-55.38%	-76.21%	-75.69%	-104.03%	-103.15%	-103.52%	-82.94%	-5.25%	-12.99%	0.00%
2007	1,628,805.21	137,389.38	1,732,775.13	(1,595,386)	-97.95%	-92.11%	-91.60%	-91.44%	-100.01%	-99.73%	-99.86%	-91.77%	-46.09%	-37.16%
2008	1,099,495.68	191,085.15	2,265,061.49	(2,073,976)	-188.63%	-134.49%	-127.63%	-122.98%	-122.85%	-127.35%	-127.05%	-127.14%	-119.32%	-78.76%
2009	1,265,628.01	266,672.68	2,742,996.09	(2,476,323)	-195.66%	-192.39%	-153.88%	-147.87%	-142.70%	-142.59%	-145.25%	-144.98%	-145.05%	-138.14%
2010	1,555,659.49	106,822.47	2,089,498.12	(1,982,676)	-127.45%	-158.05%	-166.62%	-146.47%	-142.40%	-138.88%	-138.81%	-140.91%	-140.72%	-140.77%
2011	3,743,214.34	124,122.49	1,466,900.03	(1,342,778)	-35.87%	-62.76%	-88.38%	-102.76%	-101.92%	-100.66%	-100.19%	-100.15%	-102.09%	-102.02%
2012	2,168,890.23	312,345.52	1,746,507.64	(1,434,162)	-66.12%	-46.97%	-63.74%	-82.85%	-94.68%	-95.15%	-94.27%	-94.10%	-94.07%	-95.75%
2013	1,667,729.95	368,255.04	5,261,058.75	(4,892,804)	-293.38%	-164.91%	-101.19%	-105.66%	-116.61%	-123.50%	-120.33%	-119.07%	-118.18%	-118.15%
2014	181,567.85	78,812.43	1,218,485.93	(1,139,674)	-627.68%	-326.20%	-185.82%	-113.50%	-115.83%	-125.38%	-131.33%	-127.25%	-125.87%	-124.80%
2015	4,946,544.13	366,954.45	2,377,567.73	(2,010,613)	-40.65%	-61.43%	-118.35%	-105.72%	-85.14%	-89.76%	-98.39%	-104.36%	-103.78%	-103.11%
2016	811,685.76	40,463.43	179,992.99	(139,530)	-17.19%	-37.34%	-55.39%	-107.56%	-98.37%	-81.06%	-85.85%	-94.36%	-100.30%	-100.10%
2017	12,670,748.19	139,400.71	1,930,349.83	(1,790,949)	-14.13%	-14.32%	-21.39%	-27.30%	-49.18%	-50.82%	-48.68%	-53.10%	-59.32%	-64.04%
2018	1,073,328.28	78,072.55	1,966,899.04	(1,888,826)	-175.98%	-26.77%	-26.24%	-29.89%	-35.41%	-55.56%	-56.53%	-57.70%	-57.68%	-63.48%
2019	1,364,943.53	62,880.55	5,292,686.20	(5,229,806)	-383.15%	-291.95%	-58.97%	-56.84%	-53.00%	-57.96%	-75.24%	-74.45%	-69.40%	-72.39%
2020	2,178,488.88	16,843.42	1,395,412.63	(1,378,569)	-63.28%	-186.50%	-184.05%	-59.51%	-57.61%	-53.97%	-58.46%	-74.19%	-73.55%	-68.97%
2021	779,079.39	9,903.14	2,787,119.87	(2,777,217)	-356.47%	-140.51%	-217.13%	-208.95%	-72.32%	-69.95%	-63.86%	-68.13%	-82.76%	-81.46%

** Includes retirements not posted until 2012 removal cost posted 2007and 2008

Xcel Energy Electric Plant
Overhead Conductors and Devices
Account 356
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	93,579.00	84,918.00	85,311.00	(393)	-0.42%									
1981	1,689,484.00	247,910.00	30,473.00	217,437	12.87%	12.17%								
1982	139,903.00	758,104.00	927,671.00	(169,567)	-121.20%	2.62%	2.47%							
1983	328,391.00	120,578.00	241,973.00	(121,395)	-36.97%	-62.13%	-3.41%	-3.28%						
1984	170,389.00	27,135.00	124,969.00	(97,834)	-57.42%	-43.95%	-60.87%	-7.36%	-7.09%					
1985	191,637.00	238,772.00	160,619.00	78,153	40.78%	-5.44%	-20.43%	-37.41%	-3.70%	-3.58%				
1986	623,823.00	561,713.00	222,874.00	338,839	54.32%	51.14%	32.37%	15.05%	1.94%	7.81%	7.58%			
1987	389,119.00	215,415.00	154,512.00	60,903	15.65%	39.46%	39.67%	27.64%	15.19%	4.83%	8.68%	8.44%		
1988	243,975.00	325,768.00	163,428.00	162,340	66.54%	35.26%	44.72%	44.20%	33.50%	21.62%	12.05%	12.41%	12.10%	
1989	413,472.00	397,933.00	367,640.00	30,293	7.33%	29.30%	24.23%	35.46%	36.01%	28.18%	19.12%	11.27%	11.91%	11.64%
1990	162,316.00	196,148.00	197,065.00	(917)	-0.56%	5.10%	23.39%	20.90%	32.27%	33.08%	26.05%	17.85%	10.54%	11.45%
1991	86,293.00	485,828.00	83,157.00	402,671	466.63%	161.60%	65.26%	65.60%	50.59%	51.80%	50.80%	42.72%	32.69%	24.86%
1992	1,222,511.00	292,579.00	476,128.00	(183,549)	-15.01%	16.74%	14.83%	13.19%	19.30%	18.74%	25.80%	26.66%	22.57%	17.47%
1993	288,459.00	221,104.00	359,990.00	(138,886)	-48.15%	-21.34%	5.02%	4.51%	5.04%	11.25%	11.86%	19.58%	20.70%	17.19%
1994	411,416.00	118,412.00	395,767.00	(277,355)	-67.41%	-59.47%	-31.20%	-9.81%	-9.12%	-6.49%	-0.19%	1.72%	10.27%	11.72%
1995	917,726.00	335,547.00	518,325.00	(182,778)	-19.92%	-34.62%	-37.03%	-27.55%	-12.98%	-12.33%	-10.01%	-5.02%	-3.08%	4.45%
1996	1,007,759.00	367,203.00	675,241.00	(308,038)	-30.57%	-25.49%	-32.87%	-34.55%	-28.34%	-17.49%	-16.82%	-14.60%	-10.44%	-8.46%
1997	859,056.00	808,761.00	494,959.00	313,802	36.53%	0.31%	-6.36%	-14.22%	-17.03%	-16.50%	-7.81%	-7.57%	-6.42%	-3.25%
1998	1,165,034.00	498,655.00	801,651.00	(302,996)	-26.01%	0.53%	-9.80%	-12.15%	-17.37%	-19.28%	-18.39%	-11.36%	-11.08%	-9.91%
1999	701,725.00	877,112.00	529,973.00	347,139	49.47%	2.36%	13.13%	1.34%	-2.86%	-8.10%	-10.26%	-11.15%	-4.95%	-4.85%
2000	243,948.00	263,013.00	209,472.00	53,541	21.95%	42.37%	4.63%	13.86%	2.60%	-1.62%	-6.72%	-8.86%	-9.96%	-4.00%
2001	0.00	0.00	0.00	0	NA	21.95%	42.37%	4.63%	13.86%	2.60%	-1.62%	-6.72%	-8.86%	-9.96%
2002	5,127.84	0.00	5,403.17	(5,403)	-105.37%	-105.37%	19.33%	41.57%	4.36%	13.65%	2.46%	-1.73%	-6.82%	-8.95%
2003	220,142.52	30,976.59	234,143.48	(203,167)	-92.29%	-92.59%	-92.59%	-33.04%	16.41%	-4.75%	6.35%	-2.50%	-5.62%	-10.22%
2004	0.00	0.00	137,277.53	(137,278)	NA	-154.65%	-153.53%	-153.53%	-62.30%	4.68%	-10.62%	2.05%	-5.77%	-8.30%
2005	429,863.02	12,429.31	646,727.43	(634,298)	-147.56%	-179.49%	-149.96%	-149.61%	-149.61%	-103.06%	-36.20%	-31.91%	-15.69%	-18.92%
2006	288,470.49	0.00	309,266.19	(309,266)	-107.21%	-131.35%	-150.47%	-136.82%	-136.65%	-136.65%	-104.07%	-47.04%	-39.02%	-22.43%
2007	1,593,569.14	** 221,414.42	1,896,807.33	(1,675,393)	-105.13%	-105.45%	-113.28%	-119.22%	-116.88%	-116.85%	-116.85%	-104.68%	-73.62%	-61.69%
2008	1,389,789.74	** 341,107.61	1,389,569.04	(1,048,461)	-75.44%	-91.30%	-92.70%	-99.07%	-102.78%	-102.19%	-102.20%	-102.20%	-94.94%	-74.14%
2009	2,037,879.77	376,189.90	1,075,083.90	(698,894)	-34.30%	-50.98%	-68.17%	-70.29%	-76.07%	-78.47%	-78.98%	-79.00%	-79.00%	-75.03%
2010	4,956,065.12	130,964.11	958,323.58	(827,359)	-16.69%	-21.82%	-30.71%	-42.60%	-44.41%	-48.56%	-49.84%	-50.70%	-50.72%	-50.72%
2011	6,369,156.90	307,362.57	507,004.50	(199,642)	-3.13%	-9.07%	-12.92%	-18.81%	-27.22%	-28.61%	-31.60%	-32.41%	-33.17%	-33.19%
2012	733,459.93	38,687.50	330,222.03	(291,535)	-39.75%	-6.92%	-10.93%	-14.31%	-19.80%	-27.76%	-29.08%	-31.94%	-32.71%	-33.44%
2013	4,677,654.44	436,935.57	3,140,475.67	(2,703,540)	-57.80%	-55.35%	-27.12%	-24.03%	-25.15%	-28.61%	-34.22%	-35.17%	-37.32%	-37.93%
2014	599,035.56	103,338.27	1,200,383.60	(1,097,045)	-183.14%	-72.03%	-68.09%	-34.67%	-29.53%	-30.03%	-33.07%	-38.21%	-39.09%	-41.11%
2015	2,860,800.30	391,777.19	2,051,274.86	(1,659,498)	-58.01%	-79.67%	-67.10%	-64.84%	-39.05%	-33.56%	-33.63%	-36.09%	-40.45%	-41.21%
2016	435.49	62,207.27	197,930.37	(135,723)	-31165.61%	-62.74%	-83.58%	-68.76%	-66.36%	-39.94%	-34.24%	-34.24%	-36.66%	-40.99%
2017	11,125,860.62	408,505.05	2,344,987.29	(1,936,482)	-17.41%	-18.62%	-26.68%	-33.11%	-39.10%	-39.12%	-30.43%	-28.26%	-30.50%	-30.50%
2018	(567,195.75)	219,793.69	1,625,432.84	(1,405,639)	247.82%	-31.65%	-32.94%	-38.28%	-44.47%	-47.81%	-47.50%	-36.55%	-33.35%	-33.41%
2019	630,831.66	249,734.61	1,939,092.80	(1,689,358)	-267.80%	-4863.60%	-44.97%	-46.18%	-48.59%	-54.09%	-54.43%	-49.99%	-42.07%	-38.06%
2020	7,813,187.61	111,083.18	2,144,941.78	(2,033,859)	-26.03%	-44.09%	-65.11%	-37.18%	-37.89%	-40.53%	-44.33%	-46.65%	-46.47%	-38.41%
2021	483,744.75	28,756.16	1,358,863.61	(1,330,107)	-274.96%	-40.54%	-56.60%	-77.26%	-43.08%	-43.78%	-45.60%	-49.19%	-50.65%	-50.37%

** Includes retirements not posted until 2012 removal cost posted 2007and 2008

Xcel Energy Electric Plant
 Underground Conduit
 Account 357
 1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	46,030.00	123,082.00	7,690.00	115,392	250.69%									
1981	0.00	494,201.00	0.00	494,201	NA	1324.34%								
1982	0.00	(68.00)	0.00	(68)	NA	NA	1324.19%							
1983	117,534.00	118,874.00	3,186.00	115,688	98.43%	98.37%	518.85%	443.38%						
1984	0.00	(7,504.00)	0.00	(7,504)	NA	92.04%	91.99%	512.46%	438.79%					
1985	9,155.00	(44,834.00)	3,000.00	(47,834)	-522.49%	-604.46%	47.64%	47.58%	437.67%	387.84%				
1986	16,478.00	(80,601.00)	5,820.00	(86,421)	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%	308.38%			
1987	0.00	0.00	0.00	0	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%	308.38%		
1988	0.00	0.00	0.00	0	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%	308.38%	
1989	0.00	0.00	0.00	0	NA	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%	308.38%
1990	0.00	0.00	0.00	0	NA	NA	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%	326.93%
1991	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%	-18.26%
1992	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	-524.46%	-523.76%	-553.03%	-18.21%
1993	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	-524.46%	-523.76%	-553.03%
1994	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	-524.46%	-523.76%
1995	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-524.46%
1996	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1997	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1998	105,702.00	1.00	4,183.00	(4,182)	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
1999	0.00	0.00	0.00	0	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2000	0.00	0.00	0.00	0	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2001	0.00	0.00	0.00	0	NA	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2002	0.00	0.00	0.00	0	NA	NA	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2003	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%	-3.96%
2004	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	-3.96%	-3.96%	-3.96%	-3.96%
2005	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	-3.96%	-3.96%	-3.96%
2006	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	-3.96%	-3.96%
2007	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-3.96%
2008	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2009	14,529.29	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012				0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013				0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014				0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2015			16,824.78	(16,825)	NA	NA	NA	NA	NA	NA	-115.80%	-115.80%	-115.80%	-115.80%
2016				0	NA	NA	NA	NA	NA	NA	NA	-115.80%	-115.80%	-115.80%
2017	7,881.62	0.00	(51.84)	52	0.66%	0.66%	-212.81%	-212.81%	-212.81%	-212.81%	-212.81%	-212.81%	-74.84%	-74.84%
2018	47,204.98	0.00	8,393.34	(8,393)	-17.78%	-15.14%	-45.68%	-45.68%	-45.68%	-45.68%	-45.68%	-45.68%	-45.68%	-36.15%
2019	0.00	0.00	0.00	0	NA	-17.78%	-15.14%	-15.14%	-45.68%	-45.68%	-45.68%	-45.68%	-45.68%	-45.68%
2020	0.00	0.00	0.00	0	NA	NA	-17.78%	-15.14%	-15.14%	-45.68%	-45.68%	-45.68%	-45.68%	-45.68%
2021	0.00	0.00	0.00	0	NA	NA	NA	-17.78%	-15.14%	-15.14%	-45.68%	-45.68%	-45.68%	-45.68%

Xcel Energy Electric Plant
 Underground Conductor and Devices
 Account 358
 1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	29,359.00	129,405.00	4,905.00	124,500	424.06%									
1981	0.00	494,201.00	0.00	494,201	NA	2107.36%								
1982	0.00	(71.00)	0.00	(71)	NA	NA	2107.12%							
1983	109,217.00	118,874.00	3,186.00	115,688	105.92%	105.86%	558.35%	529.90%						
1984	0.00	670,436.00	0.00	670,436	NA	719.78%	719.72%	1172.21%	1013.71%					
1985	0.00	(54,902.00)	0.00	(54,902)	NA	NA	669.51%	669.45%	1121.94%	974.09%				
1986	22,182.00	896,968.00	19,888.00	877,080	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%	1385.27%			
1987	0.00	0.00	0.00	0	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%	1385.27%		
1988	0.00	0.00	0.00	0	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%	1385.27%	
1989	0.00	0.00	0.00	0	NA	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%	1385.27%
1990	0.00	0.00	0.00	0	NA	NA	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%	1600.04%
1991	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%	1223.93%
1992	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	3954.02%	3706.51%	6728.94%	1223.98%
1993	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	3954.02%	3706.51%	6728.94%
1994	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	3954.02%	3706.51%
1995	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	3954.02%
1996	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1997	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1998	640,008.00	72,657.00	99,359.00	(26,702)	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
1999	0.00	0.00	0.00	0	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2000	0.00	0.00	0.00	0	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2001	0.00	0.00	0.00	0	NA	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2002	0.00	0.00	0.00	0	NA	NA	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2003	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%	-4.17%
2004	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	-4.17%	-4.17%	-4.17%	-4.17%
2005	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	-4.17%	-4.17%	-4.17%
2006	0.00	0.00	520.65	(521)	NA	NA	NA	NA	NA	NA	NA	NA	-4.25%	-4.25%
2007	0.00	0.00	(10,495.00)	10,495	NA	NA	NA	NA	NA	NA	NA	NA	NA	-2.61%
2008	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2009	393,655.21	0.00	58,795.13	(58,795)	-14.94%	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%
2010	0.00	0.00	0.00	0	NA	-14.94%	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%
2011	0.00	0.00	0.00	0	NA	NA	-14.94%	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%
2012				0	NA	NA	NA	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%	-12.40%	-12.40%
2013				0	NA	NA	NA	NA	-14.94%	-14.94%	-12.27%	-12.40%	-12.40%	-12.40%
2014				0	NA	NA	NA	NA	NA	-14.94%	-14.94%	-12.27%	-12.40%	-12.40%
2015	12,707.82	0.00	16,819.88	(16,820)	-132.36%	-132.36%	-132.36%	-132.36%	-132.36%	-132.36%	-18.61%	-18.61%	-16.03%	-16.15%
2016				0	NA	-132.36%	-132.36%	-132.36%	-132.36%	-132.36%	-132.36%	-18.61%	-18.61%	-16.03%
2017	0.00	0.00	0.00	0	NA	NA	-132.36%	-132.36%	-132.36%	-132.36%	-132.36%	-132.36%	-18.61%	-18.61%
2018	116.66	0.00	0.00	0	0.00%	0.00%	0.00%	-131.15%	-131.15%	-131.15%	-131.15%	-131.15%	-131.15%	-18.60%
2019	0.00	0.00	18,504.81	(18,505)	NA	-15862.17%	-15862.17%	-275.45%	-275.45%	-275.45%	-275.45%	-275.45%	-275.45%	-275.45%
2020	167,668.08	0.00	59,990.61	(59,991)	-35.78%	-46.82%	-46.78%	-46.78%	-46.78%	-52.81%	-52.81%	-52.81%	-52.81%	-52.81%
2021	393,943.34	0.00	14,988.37	(14,988)	-3.80%	-13.35%	-16.65%	-16.64%	-16.64%	-16.64%	-19.20%	-19.20%	-19.20%	-19.20%

**Xcel Energy Electric Plant
Structures and Improvements
Account 361
1980-2021**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	29,557.00	29,763.00	14,763.00	15,000	50.75%									
1981	55,983.00	(27,853.00)	28,361.00	(56,214)	-100.41%	-48.18%								
1982	85,347.00	(838.00)	18,922.00	(19,760)	-23.15%	-53.76%								
1983	66,282.00	4,622.00	19,315.00	(14,693)	-22.17%	-22.72%	-35.68%	-31.90%						
1984	213,038.00	17,717.00	8,025.00	9,692	4.55%	-1.79%	-6.79%	-19.25%	-14.65%					
1985	128,773.00	4,941.00	31,917.00	(26,976)	-20.95%	-5.06%	-7.84%	-10.48%	-19.65%	-16.05%				
1986	106,345.00	23,029.00	5,751.00	17,278	16.25%	-4.12%	0.00%	-2.86%	-5.75%	-13.83%	-11.04%			
1987	85,442.00	(9.00)	11,251.00	(11,260)	-13.18%	3.14%	-6.54%	-2.11%	-4.33%	-6.67%	-13.75%	-11.28%		
1988	34,499.00	0.00	0.00	0	0.00%	-9.39%	2.66%	-5.90%	-1.98%	-4.09%	-6.35%	-13.14%	-10.80%	
1989	59,494.00	5,347.00	1,552.00	3,795	6.38%	4.04%	-4.16%	3.43%	-4.14%	-1.19%	-3.19%	-5.38%	-11.75%	-9.61%
1990	158,940.00	10,747.00	44,037.00	(33,290)	-20.95%	-13.50%	-11.66%	-12.04%	-5.28%	-8.80%	-5.18%	-6.50%	-8.02%	-13.22%
1991	88,511.00	1,530.00	17,057.00	(15,527)	-17.54%	-19.73%	-14.67%	-13.19%	-13.18%	-7.31%	-9.97%	-6.43%	-7.54%	-8.84%
1992	6,597.00	2,833.00	36,184.00	(33,351)	-505.55%	-51.39%	-32.34%	-25.00%	-22.52%	-20.68%	-13.40%	-14.86%	-10.17%	-11.01%
1993	191,769.00	912.00	131,495.00	(130,583)	-68.09%	-82.64%	-62.56%	-47.72%	-41.35%	-38.71%	-35.22%	-27.74%	-26.72%	-20.52%
1994	59,748.00	(1,076.00)	51,894.00	(52,970)	-88.66%	-72.98%	-84.03%	-67.06%	-52.56%	-46.35%	-43.69%	-39.88%	-32.34%	-30.74%
1995	565,442.00	848.00	183,548.00	(182,700)	-32.31%	-37.70%	-44.83%	-48.52%	-45.52%	-41.87%	-39.33%	-38.17%	-36.46%	-32.33%
1996	145,351.00	16,460.00	798,066.00	(781,606)	-537.74%	-135.67%	-132.02%	-119.28%	-121.91%	-113.18%	-101.12%	-96.11%	-93.58%	-88.66%
1997	16,802.00	0.00	108,736.00	(108,736)	-647.16%	-549.08%	-147.48%	-143.01%	-128.34%	-130.86%	-121.53%	-108.56%	-103.27%	-100.59%
1998	72,654.00	(543.00)	9,690.00	(10,233)	-14.08%	-132.99%	-383.54%	-135.37%	-132.12%	-120.45%	-122.85%	-114.72%	-103.31%	-98.53%
1999	185,783.00	95.00	65,656.00	(65,561)	-35.29%	-29.33%	-67.04%	-229.71%	-116.51%	-114.92%	-107.66%	-109.77%	-103.65%	-94.84%
2000	130,869.00	1,531.00	117,556.00	(116,025)	-88.66%	-57.35%	-49.27%	-74.01%	-196.24%	-113.25%	-112.00%	-105.85%	-107.76%	-102.31%
2001	0.00	0.00	571.09	(571)	NA	-89.09%	-57.53%	-49.42%	-74.15%	-196.34%	-113.30%	-112.05%	-105.89%	-107.81%
2002	0.00	0.00	0.00	0	NA	NA	-89.09%	-57.53%	-49.42%	-74.15%	-196.34%	-113.30%	-112.05%	-105.89%
2003	1,313.09	0.00	379.23	(379)	-28.88%	-28.88%	-72.37%	-88.50%	-57.41%	-49.35%	-74.00%	-195.94%	-113.20%	-111.95%
2004	387,578.15	0.00	25,206.10	(25,206)	-6.50%	-6.58%	-6.58%	-6.73%	-27.36%	-29.44%	-28.01%	-41.10%	-117.86%	-85.74%
2005	26,912.71	0.00	0.00	0	0.00%	-6.08%	-6.15%	-6.15%	-6.29%	-26.01%	-28.36%	-27.07%	-39.75%	-114.58%
2006	36,405.77	0.00	3,203.40	(3,203)	-8.80%	-5.06%	-6.30%	-6.37%	-6.37%	-6.49%	-24.93%	-27.44%	-26.28%	-38.44%
2007	30.78	0.00	7,906.60	(7,907)	-25687.46%	-30.49%	-17.54%	-8.05%	-8.11%	-8.11%	-8.24%	-26.29%	-28.46%	-27.22%
2008	36,834.76	0.00	16,808.11	(16,808)	-45.63%	-67.04%	-38.10%	-27.87%	-10.89%	-10.94%	-10.94%	-11.06%	-27.44%	-29.25%
2009	407,176.93	531.66	571,354.39	(570,823)	-140.19%	-132.35%	-134.12%	-124.62%	-118.01%	-69.72%	-69.66%	-69.72%	-72.14%	
2010	289,559.17	0.00	210,578.98	(210,579)	-72.72%	-112.15%	-108.81%	-109.88%	-105.11%	-101.56%	-70.45%	-70.41%	-70.46%	
2011	6,315.23	0.00	6,898.95	(6,899)	-109.24%	-73.50%	-112.13%	-108.82%	-109.88%	-105.14%	-101.62%	-70.66%	-70.61%	
2012	140,985.77	2,484.63	384,027.92	(381,543)	-270.63%	-263.71%	-137.12%	-138.60%	-134.71%	-135.61%	-130.57%	-126.85%	-91.83%	
2013	90,141.26	72,375.60	39,055.30	33,320	36.96%	-150.66%	-149.56%	-107.34%	-121.66%	-118.78%	-119.59%	-115.58%	-112.58%	
2014	12,249.43	45.56	40,402.17	(40,357)	-329.46%	-6.87%	-159.66%	-158.39%	-112.39%	-124.35%	-121.40%	-122.20%	-118.15%	
2015	138,813.76	21,132.02	383,011.40	(361,879)	-260.69%	-266.27%	-152.95%	-196.36%	-194.94%	-142.75%	-141.79%	-138.63%	-139.33%	
2016	406.59	2.47	165.50	(163)	-40.10%	-260.05%	-265.66%	-152.76%	-196.19%	-142.69%	-141.75%	-138.60%	-139.30%	
2017	44,006.83	11,796.79	180,168.01	(168,371)	-382.60%	-379.47%	-289.48%	-291.99%	-188.17%	-215.42%	-213.87%	-157.30%	-151.13%	
2018	423,430.26	2.32	342,862.31	(342,860)	-80.97%	-109.37%	-109.31%	-143.95%	-147.62%	-124.15%	-148.45%	-148.16%	-129.10%	
2019	411,382.73	18,165.82	451,239.90	(433,074)	-105.27%	-92.95%	-107.42%	-128.32%	-130.71%	-127.22%	-134.37%	-134.24%	-122.80%	
2020	132,611.27	2,370.11	127,815.91	(125,446)	-94.60%	-102.67%	-93.17%	-105.77%	-105.74%	-124.43%	-126.59%	-114.83%	-130.58%	
2021	134,570.18	194.23	128,121.69	(127,927)	-95.06%	-94.83%	-101.16%	-93.40%	-104.51%	-104.49%	-121.36%	-123.32%	-112.91%	

Xcel Energy Electric Plant
Station Equipment
Account 362
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	1,269,797.00	245,045.00	228,892.00	16,153	1.27%									
1981	847,117.00	390,650.00	114,912.00	275,738	32.55%	13.79%								
1982	608,661.00	(168,164.00)	168,392.00	(336,556)	-55.29%	-4.18%	-1.64%							
1983	2,412,801.00	1,327,966.00	226,651.00	1,101,315	45.64%	25.31%	26.90%	20.56%						
1984	1,795,506.00	(323,231.00)	196,978.00	(520,209)	-28.97%	13.81%	5.08%	9.19%	7.74%					
1985	2,110,292.00	633,564.00	533,137.00	100,427	4.76%	-10.75%	10.79%	4.98%	7.98%	7.04%				
1986	1,118,393.00	304,196.00	228,745.00	75,451	6.75%	5.45%	-6.85%	10.18%	5.23%	7.83%	7.01%			
1987	1,754,370.00	1,094,746.00	236,977.00	857,769	48.89%	32.49%	20.74%	7.57%	17.57%	13.04%	14.59%	13.18%		
1988	1,246,796.00	398,055.00	260,943.00	137,112	11.00%	33.15%	25.98%	18.79%	8.11%	16.78%	12.81%	14.22%	12.97%	
1989	1,549,267.00	(1,062,065.00)	255,034.00	(1,317,099)	-85.01%	-42.20%	-7.08%	-4.35%	-1.88%	-6.96%	3.63%	0.78%	2.78%	2.65%
1990	1,527,584.00	587,721.00	437,398.00	150,323	9.84%	-37.92%	-23.81%	-2.83%	-1.34%	0.04%	-4.65%	4.33%	1.76%	3.50%
1991	991,458.00	57,079.00	274,416.00	(217,337)	-21.92%	-2.66%	-34.02%	-23.46%	-5.51%	-3.83%	-2.07%	-6.07%	2.54%	0.21%
1992	2,093,341.00	176,967.00	371,143.00	(194,176)	-9.28%	-13.34%	-5.66%	-25.61%	-19.45%	-6.37%	-4.94%	-3.29%	-6.54%	1.05%
1993	2,850,572.00	11,209.00	484,649.00	(473,440)	-16.61%	-13.50%	-14.91%	-9.84%	-22.77%	-18.66%	-8.80%	-7.47%	-5.78%	-8.22%
1994	1,870,353.00	122,530.00	241,578.00	(119,048)	-6.37%	-12.55%	-11.54%	-12.86%	-9.15%	-19.95%	-16.77%	-8.47%	-7.34%	-5.84%
1995	5,159,212.00	287,613.00	945,396.00	(657,783)	-12.75%	-11.05%	-12.65%	-12.06%	-12.82%	-10.43%	-17.63%	-15.57%	-9.63%	-8.72%
1996	1,700,872.00	68,785.00	431,278.00	(362,493)	-21.31%	-14.87%	-13.05%	-13.93%	-13.21%	-13.80%	-11.57%	-17.99%	-16.08%	-10.59%
1997	2,402,522.00	144,366.00	365,288.00	(220,922)	-9.20%	-14.22%	-13.40%	-12.22%	-13.11%	-12.61%	-13.15%	-11.27%	-16.94%	-15.31%
1998	2,123,681.00	(4,117.00)	329,891.00	(334,008)	-15.73%	-12.26%	-14.73%	-13.83%	-12.78%	-13.46%	-12.98%	-13.44%	-11.72%	-16.82%
1999	2,140,164.00	499,705.00	335,508.00	164,197	7.67%	-3.98%	-5.86%	-9.00%	-10.43%	-9.94%	-10.98%	-10.80%	-11.32%	-9.91%
2000	5,933,577.00	48,117.00	1,176,442.00	(1,128,325)	-19.02%	-11.94%	-12.73%	-12.06%	-13.16%	-13.05%	-12.46%	-12.95%	-12.66%	-13.00%
2001	7,643.65	(26,011.06)	56,991.16	(83,002)	-1085.90%	-20.39%	-12.96%	-13.53%	-12.71%	-13.73%	-13.47%	-12.85%	-13.29%	-12.97%
2002	444,385.39	(890.14)	(890.14)	0	0.00%	-18.36%	-18.97%	-12.28%	-12.97%	-12.27%	-13.32%	-13.17%	-12.59%	-13.05%
2003	611,133.12	(208.82)	402,143.71	(402,353)	-65.84%	-38.12%	-45.65%	-23.06%	-15.86%	-15.84%	-14.67%	-15.41%	-14.74%	-14.04%
2004	1,918,984.37	153,620.07	389,605.93	(235,986)	-12.30%	-25.23%	-21.46%	-24.19%	-20.75%	-15.24%	-15.32%	-14.38%	-15.06%	-14.53%
2005	518,771.35	11,528.28	216,410.21	(204,882)	-39.49%	-18.08%	-27.66%	-24.14%	-26.46%	-21.78%	-16.33%	-16.24%	-15.19%	-15.77%
2006	2,176,283.33	0.00	257,631.31	(257,631)	-11.84%	-17.16%	-15.14%	-21.07%	-19.42%	-20.85%	-19.91%	-15.62%	-15.63%	-14.79%
2007	3,664,101.97	221,414.42	1,316,457.60	(1,095,043)	-29.89%	-23.16%	-24.49%	-21.67%	-24.70%	-23.53%	-24.40%	-22.31%	-18.62%	-18.31%
2008	3,455,741.01	341,107.61	719,926.58	(378,819)	-10.96%	-20.70%	-18.63%	-19.73%	-18.51%	-20.86%	-20.13%	-20.77%	-20.21%	-17.35%
2009	2,042,576.99	376,189.90	586,428.02	(210,238)	-10.29%	-10.71%	-18.38%	-17.12%	-18.10%	-17.29%	-19.36%	-18.78%	-19.33%	-19.24%
2010	3,222,362.41	130,964.11	2,165,848.18	(2,034,884)	-63.15%	-42.64%	-30.09%	-30.03%	-27.31%	-27.73%	-25.99%	-27.37%	-26.70%	-27.14%
2011	1,686,462.96	307,362.57	332,428.37	(25,066)	-1.49%	-41.96%	-32.66%	-25.45%	-26.61%	-24.63%	-25.09%	-23.78%	-25.11%	-24.54%
2012	2,559,246.27	184,444.03	917,217.39	(732,773)	-28.63%	-17.85%	-37.40%	-31.57%	-26.08%	-26.92%	-25.17%	-25.56%	-24.36%	-25.52%
2013	4,358,314.65	2,214,953.72	1,851,534.10	363,420	8.34%	-5.34%	-4.58%	-20.54%	-19.03%	-17.42%	-19.60%	-18.87%	-19.32%	-18.79%
2014	721,592.23	11,363.66	1,184,771.10	(1,173,407)	-162.61%	-15.94%	-20.20%	-16.81%	-28.71%	-26.13%	-23.23%	-24.35%	-23.21%	-23.56%
2015	3,966,153.70	153,570.40	1,513,650.14	(1,360,080)	-34.29%	-54.04%	-23.99%	-25.01%	-22.03%	-30.05%	-27.88%	-25.22%	-25.89%	-24.79%
2016	3,043,289.12	13,126.29	309,404.58	(296,278)	-9.74%	-23.60%	-36.60%	-20.40%	-21.84%	-19.74%	-26.89%	-25.32%	-23.34%	-24.18%
2017	2,170,650.52	126,805.98	733,589.60	(606,784)	-27.95%	-17.32%	-24.65%	-34.71%	-21.55%	-22.63%	-20.70%	-27.00%	-25.56%	-23.71%
2018	5,689,074.48	34,040.28	2,480,463.70	(2,446,423)	-43.00%	-38.85%	-30.72%	-37.73%	-27.67%	-27.78%	-25.95%	-30.32%	-28.93%	
2019	8,041,561.91	273,887.58	3,731,146.98	(3,457,259)	-42.99%	-43.00%	-40.94%	-35.93%	-35.65%	-39.52%	-32.07%	-31.78%	-30.20%	-33.19%
2020	7,963,322.10	113,773.07	4,395,264.12	(4,281,491)	-53.77%	-48.35%	-46.95%	-45.22%	-41.21%	-40.32%	-43.11%	-36.88%	-36.33%	-34.87%
2021	1,941,949.95	6,925.63	1,122,559.10	(1,115,633)	-57.45%	-54.49%	-49.34%	-47.81%	-46.14%	-42.30%	-41.33%	-43.94%	-37.93%	-37.34%

Xcel Energy Electric Plant
Poles, Towers, and Fixtures
Account 364
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	997,429.00	1,077,699.00	1,134,786.00	(57,087)	-5.72%									
1981	995,763.00	850,505.00	1,142,620.00	(292,115)	-29.34%	-17.52%								
1982	859,241.00	750,335.00	904,844.00	(154,509)	-17.98%	-24.08%	-17.66%							
1983	722,959.00	553,596.00	833,553.00	(279,957)	-38.72%	-27.46%	-28.18%	-21.92%						
1984	811,245.00	634,607.00	990,768.00	(356,161)	-43.90%	-41.46%	-33.03%	-31.95%	-25.98%					
1985	869,691.00	862,825.00	1,068,316.00	(205,491)	-23.63%	-33.41%	-35.01%	-30.53%	-30.25%	-25.59%				
1986	761,199.00	721,560.00	1,019,111.00	(297,551)	-39.09%	-30.84%	-35.18%	-35.99%	-32.15%	-31.59%	-27.30%			
1987	940,055.00	438,215.00	1,115,316.00	(677,101)	-72.03%	-57.29%	-45.90%	-45.42%	-44.24%	-39.70%	-37.97%	-33.34%		
1988	782,576.00	593,197.00	928,440.00	(335,243)	-42.84%	-58.77%	-52.74%	-45.19%	-44.94%	-44.02%	-40.13%	-38.53%	-34.30%	
1989	840,122.00	537,074.00	1,005,727.00	(468,653)	-55.78%	-49.54%	-57.79%	-53.51%	-47.31%	-46.76%	-45.74%	-42.12%	-40.44%	-36.41%
1990	954,826.00	382,133.00	1,115,170.00	(733,037)	-76.77%	-66.95%	-59.63%	-62.94%	-58.70%	-52.77%	-51.57%	-50.18%	-46.51%	-44.51%
1991	952,268.00	316,848.00	1,178,838.00	(861,990)	-90.52%	-83.64%	-75.12%	-67.96%	-68.82%	-64.49%	-58.67%	-56.93%	-55.21%	-51.44%
1992	920,840.00	273,420.00	1,548,982.00	(1,275,562)	-138.52%	-114.12%	-101.51%	-91.04%	-82.56%	-80.72%	-75.57%	-69.14%	-66.53%	-64.18%
1993	886,974.00	273,526.00	1,457,836.00	(1,184,310)	-133.52%	-136.07%	-120.35%	-109.15%	-99.31%	-91.03%	-88.18%	-82.87%	-76.36%	-73.34%
1994	735,765.00	273,404.00	1,202,388.00	(928,984)	-126.26%	-130.23%	-133.23%	-121.60%	-111.98%	-103.06%	-95.30%	-92.18%	-86.98%	-80.61%
1995	1,053,000.00	332,152.00	1,386,330.00	(1,054,178)	-100.11%	-110.87%	-118.38%	-123.54%	-116.62%	-109.71%	-102.57%	-96.01%	-93.21%	-88.55%
1996	1,330,016.00	450,572.00	1,468,879.00	(1,018,307)	-76.56%	-86.97%	-96.24%	-104.49%	-110.85%	-107.56%	-103.26%	-98.06%	-92.95%	-90.86%
1997	1,267,093.00	382,023.00	1,529,412.00	(1,147,389)	-90.55%	-83.39%	-88.21%	-94.60%	-101.14%	-106.70%	-104.54%	-101.27%	-97.00%	-92.64%
1998	1,659,671.00	538,137.00	1,847,881.00	(1,309,744)	-78.92%	-83.95%	-81.64%	-85.31%	-90.29%	-95.82%	-100.83%	-99.71%	-97.47%	-94.17%
1999	1,909,168.00	1,175,239.00	2,373,833.00	(1,198,594)	-62.78%	-70.28%	-75.60%	-75.80%	-79.35%	-83.69%	-88.69%	-93.39%	-93.13%	-91.79%
2000	1,918,722.00	545,808.00	2,086,404.00	(1,540,596)	-80.29%	-71.56%	-73.78%	-76.93%	-76.87%	-79.55%	-83.03%	-87.19%	-91.24%	-91.18%
2001	1,332,653.16	172,763.58	1,799,296.68	(1,626,533)	-122.05%	-97.41%	-84.60%	-83.22%	-84.36%	-83.26%	-84.96%	-87.67%	-91.03%	-94.39%
2002	739,363.65	55,756.79	795,800.40	(740,044)	-100.09%	-114.22%	-97.91%	-86.54%	-84.87%	-85.68%	-84.49%	-85.96%	-88.44%	-91.55%
2003	640,353.26	0.00	463,688.74	(463,689)	-72.41%	-87.24%	-104.35%	-94.38%	-85.16%	-83.89%	-84.78%	-83.77%	-85.22%	-87.62%
2004	923,703.11	0.00	282,566.38	(282,566)	-30.59%	-47.71%	-64.53%	-85.61%	-83.77%	-78.40%	-78.50%	-79.97%	-79.58%	-81.27%
2005	876,455.79	0.00	488,383.47	(488,383)	-55.72%	-42.83%	-50.59%	-62.10%	-79.80%	-79.95%	-76.02%	-76.50%	-78.08%	-77.92%
2006	1,328,528.18	5,788.00	647,766.94	(641,979)	-48.32%	-51.26%	-45.16%	-49.79%	-58.04%	-72.64%	-74.54%	-72.21%	-73.20%	-74.94%
2007	832,465.81	0.00	4,027,184.12	(4,027,184)	-483.77%	-216.07%	-169.80%	-137.34%	-128.30%	-124.40%	-123.93%	-114.18%	-104.84%	-101.30%
2008	984,341.32	0.00	1,819,603.36	(1,819,603)	-184.85%	-321.82%	-206.30%	-173.48%	-146.79%	-138.27%	-133.80%	-131.76%	-121.45%	-111.70%
2009	661,009.15	0.00	1,827,129.46	(1,827,129)	-276.42%	-221.64%	-309.70%	-218.47%	-188.01%	-162.08%	-152.89%	-147.30%	-143.25%	-131.45%
2010	912,450.17	0.00	1,538,628.63	(1,538,629)	-168.63%	-213.91%	-202.73%	-271.74%	-208.84%	-184.85%	-162.99%	-154.89%	-149.76%	-145.76%
2011	1,690,351.66	0.00	2,664,541.08	(2,664,541)	-157.63%	-161.49%	-184.76%	-184.78%	-233.77%	-195.33%	-178.54%	-161.89%	-155.42%	-151.15%
2012	946,050.94	1,532,622.44	2,846,295.47	(1,313,673)	-138.86%	-150.90%	-155.45%	-174.45%	-176.42%	-187.87%	-188.07%	-173.98%	-159.51%	-153.82%
2013	913,712.57	1,067,617.58	2,799,057.00	(1,731,439)	-189.49%	-163.74%	-160.83%	-162.42%	-177.13%	-178.38%	-215.01%	-188.23%	-175.53%	-162.23%
2014	1,144,346.03	1,171,481.10	2,778,791.64	(1,607,311)	-140.46%	-162.23%	-155.86%	-157.94%	-170.43%	-172.39%	-204.45%	-182.42%	-171.63%	
2015	1,468,427.79	670,363.28	3,394,593.62	(2,724,230)	-185.52%	-165.78%	-171.93%	-164.93%	-162.93%	-163.66%	-173.30%	-174.60%	-201.54%	-182.84%
2016	605,770.12	679,237.35	5,991,341.77	(5,312,104)	-876.92%	-387.44%	-299.63%	-275.28%	-249.86%	-226.83%	-219.92%	-224.39%	-220.22%	-241.82%
2017	701,685.11	1,948,961.13	8,537,762.95	(6,588,802)	-939.00%	-910.23%	-526.86%	-414.07%	-371.62%	-333.52%	-293.72%	-280.11%	-279.84%	-270.51%
2018	1,115,896.83	756,354.54	4,613,431.26	(3,857,077)	-345.65%	-574.71%	-650.26%	-474.90%	-398.91%	-366.75%	-335.48%	-300.47%	-287.81%	-287.06%
2019	1,039,340.89	166,009.09	3,548,161.21	(3,382,152)	-325.41%	-335.89%	-484.20%	-552.75%	-443.40%	-386.34%	-360.60%	-334.17%	-303.16%	-291.52%
2020	1,208,775.16	1,722,911.60	6,982,574.55	(5,259,663)	-435.12%	-384.40%	-371.55%	-469.48%	-522.32%	-441.77%	-394.43%	-371.59%	-347.51%	-317.89%
2021	490,709.20	281,666.58	6,888,109.28	(6,606,443)	-1346.31%	-698.22%	-556.74%	-495.63%	-563.91%	-600.64%	-508.71%	-454.51%	-426.64%	-398.38%

Xcel Energy Electric Plant
Overhead Conductors and Devices
Account 365
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	1,206,570.00	1,215,879.00	812,525.00	403,354	33.43%									
1981	1,348,144.00	813,255.00	1,023,266.00	(210,011)	-15.58%	7.57%								
1982	1,184,273.00	891,439.00	861,742.00	29,697	2.51%	-7.12%	5.97%							
1983	983,821.00	705,168.00	719,722.00	(14,554)	-1.48%	0.70%	-5.54%	4.41%						
1984	1,142,514.00	1,223,869.00	923,090.00	300,779	26.33%	13.46%	9.54%	2.27%	8.68%					
1985	1,287,338.00	1,219,214.00	1,018,726.00	200,488	15.57%	20.63%	14.26%	11.23%	5.15%	9.92%				
1986	1,006,210.00	1,104,204.00	886,423.00	217,781	21.64%	18.24%	20.93%	15.94%	13.10%	7.54%	11.37%			
1987	1,271,033.00	874,009.00	991,850.00	(117,841)	-9.27%	4.39%	8.43%	12.77%	10.31%	8.96%	4.94%	8.59%		
1988	1,102,260.00	1,250,157.00	893,030.00	357,127	32.40%	10.08%	13.52%	14.09%	16.50%	13.89%	12.20%	8.19%	11.08%	
1989	1,364,652.00	814,344.00	1,001,622.00	(187,278)	-13.72%	6.89%	1.39%	5.69%	7.80%	10.75%	9.27%	8.42%	5.39%	8.23%
1990	1,518,591.00	763,122.00	968,484.00	(205,362)	-13.52%	-13.62%	-0.89%	-2.92%	1.03%	3.51%	6.51%	5.70%	5.35%	3.04%
1991	1,373,240.00	516,756.00	1,100,444.00	(583,688)	-42.50%	-27.29%	-22.94%	-11.55%	-11.12%	-6.80%	-3.57%	-0.18%	-0.29%	-0.02%
1992	2,644,759.00	478,960.00	1,670,950.00	(1,191,990)	-45.07%	-44.19%	-35.78%	-31.42%	-22.63%	-20.80%	-16.65%	-13.06%	-9.52%	-8.94%
1993	2,405,576.00	323,269.00	1,490,514.00	(1,167,245)	-48.52%	-46.71%	-45.81%	-39.64%	-35.84%	-28.61%	-26.51%	-22.69%	-19.16%	-15.73%
1994	1,906,308.00	382,459.00	1,138,160.00	(755,701)	-39.64%	-44.60%	-44.78%	-44.40%	-39.64%	-36.49%	-30.32%	-28.35%	-24.90%	-21.62%
1995	1,999,112.00	736,309.00	1,327,071.00	(590,762)	-29.55%	-34.48%	-39.83%	-41.38%	-41.53%	-37.94%	-35.44%	-30.21%	-28.51%	-25.46%
1996	2,458,589.00	603,448.00	1,311,527.00	(708,079)	-28.80%	-29.14%	-32.28%	-36.74%	-38.67%	-39.08%	-36.37%	-34.40%	-30.01%	-28.55%
1997	2,231,917.00	560,259.00	1,303,589.00	(743,330)	-33.30%	-30.94%	-30.53%	-32.55%	-36.04%	-37.79%	-38.22%	-35.95%	-34.26%	-30.39%
1998	2,976,280.00	751,165.00	1,692,351.00	(941,186)	-31.62%	-32.34%	-31.21%	-30.86%	-32.31%	-35.10%	-36.69%	-37.13%	-35.29%	-33.88%
1999	3,519,349.00	1,165,780.00	2,105,564.00	(939,784)	-26.70%	-28.96%	-30.07%	-29.79%	-29.75%	-31.00%	-33.41%	-34.94%	-35.43%	-33.98%
2000	3,583,144.00	599,171.00	1,853,315.00	(1,254,144)	-35.00%	-30.89%	-31.11%	-31.50%	-31.05%	-30.88%	-31.77%	-33.68%	-34.95%	-35.36%
2001	2,245,746.94	186,079.51	1,521,713.46	(1,335,634)	-59.47%	-44.43%	-37.76%	-36.28%	-35.82%	-34.81%	-34.25%	-34.74%	-36.17%	-37.07%
2002	267,023.32	6,396.46	1,177,045.40	(1,170,649)	-438.41%	-99.74%	-61.69%	-48.88%	-44.80%	-43.07%	-41.04%	-39.85%	-39.83%	-40.72%
2003	1,321,733.83	70,481.49	8,622.78	61,859	4.68%	-69.79%	-63.75%	-49.86%	-42.41%	-40.10%	-39.16%	-37.79%	-36.99%	-37.22%
2004	2,180,897.01	515,567.28	372,909.40	142,658	6.54%	5.84%	-25.63%	-38.26%	-37.05%	-34.27%	-33.78%	-33.72%	-33.14%	-32.83%
2005	3,285,767.18	490,005.10	1,348,785.79	(858,781)	-26.14%	-13.10%	-9.64%	-25.87%	-33.98%	-34.26%	-32.64%	-32.49%	-32.57%	-32.18%
2006	3,588,071.22	578,188.59	1,216,234.05	(638,045)	-17.78%	-21.78%	-14.96%	-12.45%	-23.14%	-29.47%	-30.67%	-29.97%	-30.19%	-30.46%
2007	6,258,147.50	681,882.43	3,036,373.43	(2,354,491)	-37.62%	-30.39%	-29.33%	-24.22%	-21.92%	-28.50%	-32.14%	-32.59%	-31.80%	-31.78%
2008	6,843,323.26	1,074,260.89	1,662,865.20	(588,604)	-8.60%	-22.46%	-21.46%	-22.23%	-19.40%	-18.04%	-22.77%	-25.94%	-27.04%	-27.00%
2009	4,581,574.11	435,034.28	1,876,982.35	(1,441,948)	-31.47%	-17.77%	-24.80%	-23.61%	-23.95%	-21.46%	-20.23%	-24.18%	-26.77%	-27.63%
2010	5,179,417.07	571,162.57	1,512,856.92	(941,694)	-18.18%	-24.42%	-17.90%	-23.30%	-22.55%	-22.95%	-20.93%	-19.91%	-23.25%	-25.52%
2011	9,863,938.00	778,236.49	2,802,065.45	(2,023,829)	-20.52%	-19.71%	-22.46%	-18.88%	-22.46%	-22.00%	-22.34%	-20.83%	-20.05%	-22.63%
2012	7,662,905.27	593,007.42	3,125,148.10	(2,532,141)	-33.04%	-25.99%	-24.21%	-25.43%	-22.06%	-24.47%	-23.92%	-24.08%	-22.73%	-22.01%
2013	7,423,787.29	1,845,697.49	3,267,263.30	(1,421,566)	-19.15%	-26.21%	-23.96%	-22.96%	-24.09%	-21.54%	-23.64%	-23.23%	-23.41%	-22.26%
2014	9,008,226.10	323,119.55	5,218,128.97	(1,987,009)	-22.06%	-20.74%	-24.66%	-23.45%	-22.76%	-23.67%	-21.63%	-23.39%	-23.06%	-23.22%
2015	7,110,568.09	305,896.14	3,007,452.24	(2,701,556)	-37.99%	-29.09%	-25.95%	-27.69%	-25.97%	-25.10%	-25.67%	-23.65%	-25.02%	-24.63%
2016	2,883,108.00	218,762.76	5,047,648.24	(4,828,885)	-167.49%	-75.35%	-50.09%	-41.40%	-39.52%	-35.25%	-33.45%	-33.29%	-30.50%	-31.16%
2017	2,719,141.50	492,063.29	6,399,103.45	(5,907,040)	-217.24%	-191.64%	-105.70%	-71.01%	-57.80%	-52.65%	-45.86%	-43.09%	-42.15%	-38.52%
2018	4,475,795.40	605,061.86	3,772,605.43	(3,167,544)	-70.77%	-126.12%	-137.96%	-96.60%	-70.97%	-59.53%	-54.61%	-48.04%	-45.29%	-44.25%
2019	3,818,960.86	99,252.42	3,838,901.40	(3,739,649)	-97.92%	-83.27%	-116.35%	-126.96%	-96.84%	-74.40%	-63.44%	-58.28%	-51.50%	-48.63%
2020	7,583,227.54	136,739.49	8,426,985.31	(7,059,591)	-93.09%	-94.71%	-87.96%	-106.87%	-115.00%	-95.85%	-78.17%	-68.44%	-63.29%	-56.55%
2021	2,880,478.98	354,600.51	6,327,445.57	(5,972,845)	-207.36%	-124.55%	-117.43%	-106.30%	-120.34%	-125.92%	-106.06%	-87.36%	-76.79%	-70.76%

Xcel Energy Electric Plant
Underground Conduit
Account 366
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	87,626.00	263,113.00	35,992.00	227,121	259.19%									
1981	153,243.00	285,943.00	48,113.00	237,830	155.20%	193.03%								
1982	70,298.00	68,384.00	67,679.00	705	1.00%	106.71%	149.65%							
1983	87,920.00	136,677.00	48,879.00	87,798	99.86%	55.94%	104.77%	138.68%						
1984	89,831.00	58,144.00	37,340.00	20,804	23.16%	61.10%	44.07%	86.50%	117.45%					
1985	125,149.00	428,363.00	43,028.00	385,335	307.90%	188.92%	163.07%	132.54%	139.14%	156.27%				
1986	98,818.00	446,485.00	51,961.00	394,524	399.24%	348.20%	255.15%	221.17%	188.38%	180.24%	189.95%			
1987	156,712.00	774,890.00	102,067.00	672,823	429.34%	417.70%	381.60%	313.17%	279.58%	248.44%	230.16%	233.09%		
1988	136,359.00	472,096.00	57,192.00	414,904	304.27%	371.15%	378.23%	361.21%	311.17%	284.43%	258.39%	241.17%	242.74%	
1989	230,601.00	342,776.00	134,559.00	208,217	90.29%	169.81%	247.47%	271.57%	277.65%	250.35%	236.05%	219.46%	210.89%	214.31%
1990	1,253,640.00	544,563.00	106,837.00	437,726	34.92%	43.52%	65.46%	97.54%	113.44%	125.60%	121.20%	120.33%	116.61%	119.07%
1991	265,292.00	283,435.00	124,229.00	159,206	60.01%	39.30%	46.02%	64.69%	92.67%	106.82%	117.92%	114.31%	113.79%	110.63%
1992	679,154.00	257,592.00	189,751.00	67,841	9.99%	24.04%	30.24%	35.94%	50.21%	72.04%	83.50%	93.04%	90.97%	91.22%
1993	236,075.00	22,618.00	126,605.00	(103,987)	-44.05%	-3.95%	10.42%	23.04%	28.86%	42.27%	62.77%	73.65%	82.86%	81.23%
1994	207,963.00	355,249.00	97,881.00	257,368	123.76%	34.54%	19.70%	27.40%	30.97%	35.73%	47.90%	66.78%	76.84%	85.37%
1995	157,297.00	176,532.00	124,802.00	51,730	32.89%	84.62%	34.11%	21.32%	27.96%	31.07%	35.58%	47.15%	65.18%	74.82%
1996	75,286.00	43,887.00	114,390.00	(70,503)	-93.65%	-8.07%	54.16%	19.89%	14.93%	22.31%	27.81%	32.45%	43.88%	61.66%
1997	178,315.00	832,358.00	75,488.00	756,870	424.46%	270.65%	179.63%	160.85%	104.27%	62.53%	62.16%	50.97%	53.74%	63.72%
1998	409,975.00	270,319.00	123,277.00	147,042	35.87%	153.65%	125.59%	107.83%	111.05%	82.10%	56.91%	57.28%	49.19%	51.75%
1999	534,118.00	169,728.00	115,914.00	53,814	10.08%	21.28%	85.33%	74.08%	69.30%	76.54%	60.72%	46.82%	48.09%	43.96%
2000	265,029.00	130,300.00	77,995.00	52,305	19.74%	13.28%	20.94%	72.80%	64.23%	61.19%	68.31%	55.46%	44.20%	45.59%
2001	138,922.45	17,074.35	63,949.94	(46,876)	-33.74%	1.34%	6.32%	15.30%	63.10%	55.73%	53.69%	61.10%	49.83%	40.44%
2002	46,710.18	1,179.93	54,776.97	(53,597)	-114.74%	-54.12%	-10.69%	0.57%	10.95%	57.82%	50.90%	49.33%	57.02%	46.41%
2003	210,418.06	0.00	2,980.91	(2,981)	-1.42%	-22.00%	-26.12%	-7.74%	0.22%	9.33%	50.83%	44.98%	44.04%	51.49%
2004	82,296.26	0.00	93,947.31	(93,947)	-114.16%	-33.11%	-44.35%	-41.27%	-19.52%	-7.15%	3.30%	43.55%	38.23%	37.83%
2005	368,295.31	0.00	463,129.86	(463,130)	-125.75%	-123.63%	-84.73%	-86.71%	-78.02%	-54.71%	-33.69%	-19.82%	15.64%	12.08%
2006	749,130.43	0.00	150,174.28	(150,174)	-20.05%	-54.89%	-58.95%	-50.37%	-52.43%	-50.80%	-40.76%	-29.42%	-19.88%	6.68%
2007	216,824.26	0.00	544,491.27	(544,491)	-251.12%	-71.91%	-86.77%	-88.37%	-77.12%	-78.17%	-74.77%	-62.71%	-47.83%	-36.47%
2008	174,689.18	0.00	120,236.12	(120,236)	-68.83%	-169.78%	-71.44%	-84.70%	-86.22%	-76.32%	-77.29%	-74.24%	-63.19%	-49.14%
2009	116,985.36	0.00	197,695.85	(197,696)	-168.99%	-109.00%	-169.60%	-80.52%	-90.76%	-91.89%	-81.97%	-82.75%	-79.51%	-68.41%
2010	3,903,610.81	0.00	117,180.54	(117,181)	-3.00%	-7.83%	-10.37%	-22.20%	-21.89%	-28.81%	-30.06%	-29.02%	-29.71%	-29.80%
2011	253,493.84	0.00	706,087.49	(706,087)	-278.54%	-19.80%	-23.89%	-25.65%	-36.13%	-33.91%	-39.75%	-40.80%	-39.43%	-40.01%
2012	417,242.35	103,903.27	432,653.66	(328,750)	-78.79%	-154.28%	-25.18%	-28.77%	-30.21%	-39.63%	-37.12%	-42.38%	-43.32%	-41.96%
2013	211,273.63	141,133.41	957,849.01	(816,716)	-386.57%	-182.25%	-209.92%	-41.14%	-44.19%	-45.04%	-53.48%	-49.33%	-53.72%	-54.49%
2014	171,408.96	37,893.49	890,787.55	(852,894)	-497.58%	-436.29%	-249.82%	-256.73%	-56.92%	-59.51%	-59.82%	-67.41%	-61.70%	-65.28%
2015	407,020.62	124,882.44	694,991.52	(570,109)	-140.07%	-246.01%	-283.62%	-212.81%	-224.22%	-63.23%	-65.49%	-65.59%	-72.44%	-66.51%
2016	137,180.60	140,373.01	1,273,472.71	(1,133,100)	-825.99%	-312.97%	-357.19%	-363.89%	-275.39%	-275.89%	-82.25%	-84.06%	-83.60%	-89.64%
2017	415,636.44	123,644.18	210,617.56	(86,973)	-20.93%	-220.70%	-186.51%	-233.64%	-257.71%	-215.29%	-223.25%	-77.94%	-79.71%	-79.40%
2018	220,513.94	45,518.59	836,356.38	(790,838)	-358.63%	-137.99%	-260.03%	-218.67%	-254.03%	-271.95%	-231.25%	-236.62%	-88.03%	-89.54%
2019	291,793.70	11,890.19	1,111,246.21	(1,099,356)	-376.76%	-368.96%	-213.07%	-292.01%	-250.00%	-275.82%	-288.44%	-249.94%	-252.81%	-101.13%
2020	376,504.80	337,480.88	542,715.63	(205,235)	-54.51%	-195.21%	-235.76%	-167.30%	-229.98%	-210.19%	-234.57%	-248.96%	-222.16%	-227.08%
2021	250,623.76	576,598.48	775,056.42	(198,458)	-79.19%	-64.37%	-163.57%	-201.32%	-153.10%	-207.65%	-194.55%	-217.42%	-231.82%	-209.80%

Xcel Energy Electric Plant
Underground Conductor and Devices
Account 367
1950-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	888,210.00	759,053.00	194,068.00	564,985	63.61%									
1981	1,019,372.00	1,181,797.00	219,113.00	962,684	94.44%	80.08%								
1982	757,411.00	986,943.00	202,108.00	784,835	103.62%	98.35%	86.77%							
1983	835,466.00	583,706.00	185,935.00	397,771	47.61%	74.24%	82.12%	77.43%						
1984	1,292,634.00	684,497.00	344,377.00	340,120	26.31%	34.67%	52.77%	63.65%	63.64%					
1985	1,513,861.00	980,441.00	251,807.00	728,634	48.13%	38.08%	40.27%	51.17%	59.31%	59.92%				
1986	1,455,156.00	1,947,266.00	262,666.00	1,684,600	115.77%	81.28%	64.61%	61.82%	67.23%	71.26%	70.39%			
1987	2,004,356.00	1,925,561.00	222,726.00	1,702,835	84.96%	97.92%	82.76%	71.12%	68.35%	71.75%	74.36%	73.38%		
1988	1,919,447.00	1,454,247.00	349,073.00	1,105,174	57.58%	71.56%	83.52%	75.75%	67.94%	66.06%	68.97%	71.37%	70.78%	
1989	2,647,807.00	2,020,800.00	342,965.00	1,677,835	63.37%	60.93%	68.26%	76.87%	72.31%	66.82%	65.45%	67.77%	69.80%	69.41%
1990	2,499,163.00	2,617,246.00	301,019.00	2,316,227	92.68%	77.60%	72.16%	74.99%	80.63%	76.54%	71.67%	70.25%	71.95%	73.38%
1991	2,299,456.00	934,202.00	362,628.00	571,574	24.86%	60.18%	61.31%	60.55%	64.85%	70.63%	68.25%	64.78%	63.91%	65.66%
1992	3,833,100.00	1,551,960.00	513,259.00	1,038,701	27.10%	26.26%	45.49%	49.69%	50.83%	55.33%	60.61%	59.57%	57.36%	56.96%
1993	3,281,693.00	1,203,248.00	402,337.00	800,911	24.41%	25.86%	25.61%	39.68%	43.99%	45.57%	49.84%	54.65%	54.19%	52.61%
1994	2,349,744.00	605,218.00	266,802.00	338,416	14.40%	20.23%	23.01%	23.37%	35.52%	39.88%	41.68%	45.84%	50.41%	50.26%
1995	2,680,366.00	1,490,184.00	269,941.00	1,220,243	45.53%	30.99%	28.39%	27.98%	27.48%	37.10%	40.65%	42.16%	45.81%	49.89%
1996	2,735,038.00	1,791,988.00	343,383.00	1,448,605	52.96%	49.28%	38.73%	34.47%	32.57%	31.54%	39.31%	42.16%	43.38%	46.55%
1997	3,142,168.00	1,115,533.00	438,616.00	676,917	21.54%	36.17%	39.10%	33.78%	31.61%	30.65%	29.99%	36.86%	39.62%	40.87%
1998	5,347,677.00	1,336,742.00	434,643.00	902,099	16.87%	18.60%	26.97%	30.55%	28.21%	27.57%	27.50%	27.26%	33.06%	35.67%
1999	5,617,672.00	1,676,053.00	513,006.00	1,163,047	20.70%	18.83%	19.44%	24.88%	27.72%	26.29%	26.04%	26.18%	26.08%	31.01%
2000	5,265,406.00	885,172.00	384,847.00	500,325	9.50%	15.28%	15.81%	16.74%	21.22%	23.85%	23.03%	23.18%	23.62%	23.69%
2001	5,171,356.47	79,101.72	548,631.87	(469,530)	-9.08%	0.30%	7.44%	9.79%	11.30%	15.47%	18.16%	17.89%	18.49%	19.33%
2002	3,761,757.98	90,111.66	272,122.09	(182,010)	-4.84%	-7.29%	-1.07%	5.11%	7.61%	9.15%	13.01%	15.60%	15.52%	16.26%
2003	1,478,220.85	78,826.17	6,219.58	72,607	4.91%	-2.09%	-5.56%	-0.50%	5.09%	7.46%	8.94%	12.64%	15.15%	15.10%
2004	2,482,443.72	586,853.37	190,980.32	395,873	15.95%	11.83%	3.71%	-1.42%	1.75%	6.23%	8.18%	9.48%	12.88%	15.20%
2005	4,275,419.00	637,591.46	1,669,831.24	(1,032,240)	-24.14%	-9.42%	-6.85%	-6.22%	-7.08%	-3.19%	1.60%	4.04%	5.55%	8.85%
2006	2,307,105.93	371,771.41	519,821.69	(148,050)	-6.42%	-17.93%	-8.65%	-6.75%	-6.25%	-7.00%	-3.49%	0.99%	3.37%	4.84%
2007	1,825,677.87	308,130.40	1,246,596.29	(938,466)	-51.40%	-26.29%	-25.20%	-15.82%	-13.34%	-11.36%	-10.81%	-6.78%	-1.98%	0.70%
2008	2,991,702.48	469,635.71	541,187.86	(71,552)	-2.39%	-20.97%	-16.25%	-19.21%	-12.93%	-11.21%	-9.96%	-9.77%	-6.34%	-2.02%
2009	3,401,648.35	322,996.77	624,811.03	(301,814)	-8.87%	-5.84%	-15.96%	-13.87%	-16.84%	-12.13%	-10.79%	-9.79%	-9.66%	-6.60%
2010	3,636,044.01	400,966.41	440,596.85	(39,630)	-1.09%	-4.85%	-11.40%	-11.40%	-10.59%	-13.73%	-10.21%	-9.21%	-8.58%	-8.66%
2011	4,905,454.46	387,026.33	310,598.83	76,428	1.56%	0.43%	-2.22%	-2.25%	-7.61%	-7.46%	-10.52%	-7.97%	-7.28%	-6.98%
2012	3,260,903.71	508,128.74	866,812.62	(358,684)	-11.00%	-3.46%	-2.73%	-4.10%	-3.82%	-8.16%	-7.98%	-10.58%	-8.31%	-7.67%
2013	3,534,601.28	46,990.94	777,204.05	(730,213)	-20.66%	-16.02%	-8.65%	-6.86%	-7.23%	-6.56%	-10.04%	-9.71%	-11.76%	-9.65%
2014	4,450,101.11	412,589.08	781,050.75	(368,462)	-8.28%	-13.76%	-12.96%	-8.55%	-7.18%	-7.43%	-6.85%	-9.76%	-9.50%	-11.31%
2015	4,231,060.44	396,563.99	894,877.58	(498,314)	-11.78%	-9.98%	-13.07%	-12.64%	-9.22%	-7.99%	-8.10%	-7.54%	-10.02%	-9.78%
2016	2,301,580.33	332,009.55	5,469,140.99	(5,137,131)	-223.20%	-86.27%	-54.67%	-46.39%	-39.90%	-30.93%	-26.81%	-24.76%	-22.71%	-24.23%
2017	2,540,802.53	563,780.91	6,131,418.91	(5,567,638)	-219.13%	-221.06%	-123.47%	-85.57%	-72.12%	-62.31%	-49.89%	-43.74%	-40.06%	-36.87%
2018	3,841,670.62	190,960.48	1,114,105.07	(923,145)	-24.03%	-101.70%	-133.90%	-93.89%	-71.95%	-63.28%	-56.22%	-46.47%	-41.42%	-38.36%
2019	3,535,303.19	167,593.37	449,618.71	(282,025)	-7.98%	-16.34%	-68.29%	-97.47%	-75.43%	-61.13%	-55.28%	-50.06%	-42.30%	-38.16%
2020	1,470,117.34	1,208,292.88	1,808,816.44	(600,524)	-40.85%	-17.63%	-20.41%	-64.75%	-91.39%	-72.59%	-59.80%	-54.46%	-49.60%	-42.23%
2021	3,163,637.21	1,242,204.71	1,402,449.36	(160,245)	-5.07%	-16.42%	-12.77%	-16.37%	-51.77%	-75.18%	-62.46%	-53.02%	-49.08%	-45.24%

Xcel Energy Electric Plant
Line Transformers Amortized
Account 368
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	3,157,312.00	463,967.00	39,476.00	424,491	13.44%									
2001	29,649.99	85,129.03	14,809.08	70,320	237.17%	15.53%								
2002	2,024.81	0.00	44.85	(45)	-2.22%	221.86%	15.51%							
2003	64,060.10	0.00	(1,880.77)	1,881	2.94%	2.78%	75.37%	15.27%						
2004	331,002.99	75,525.81	238,090.20	(162,564)	-49.11%	-40.67%	-40.48%	-21.19%	9.32%					
2005	187,210.57	142,429.70	236,716.95	(94,287)	-50.36%	-49.56%	-43.79%	-43.64%	-30.08%	6.36%				
2006	46,568,278.57	441,330.69	285,212.16	156,119	0.34%	0.13%	-0.21%	-0.21%	-0.21%	-0.06%	0.79%			
2007	3,215,229.38	1,057,852.23	2,444,464.03	(1,386,612)	-43.13%	-2.47%	-2.65%	-2.96%	-2.95%	-2.95%	-2.81%	-1.85%		
2008	3,984,588.18	(17,746.33)	131,948.63	(149,695)	-3.76%	-21.34%	-2.57%	-2.73%	-3.02%	-3.01%	-3.01%	-2.88%	-1.98%	
2009	5,751,237.20 *	0.00	0.00	0	0.00%	-1.54%	-11.86%	-2.32%	-2.47%	-2.73%	-2.72%	-2.72%	-2.60%	-1.80%
2010	13,890,058.42 *	53,847.51	1,351,824.40	(1,297,977)	-9.34%	-6.61%	-6.13%	-10.56%	-3.65%	-3.77%	-3.97%	-3.96%	-3.96%	-3.87%
2011	6,846,073.72 *	0.00	1,297.27	(1,297)	-0.02%	-6.27%	-4.91%	-4.76%	-8.42%	-3.34%	-3.45%	-3.64%	-3.63%	-3.63%
2012	20,580,190.12	3,160.89	0.00	3,161	0.02%	0.01%	-3.14%	-2.75%	-2.83%	-5.22%	-2.65%	-2.74%	-2.89%	-2.89%
2013	7,923,285.00	77,228.10	1,963,282.68	(1,886,055)	-23.80%	-6.61%	-5.33%	-6.46%	-5.79%	-5.65%	-7.59%	-4.19%	-4.27%	-4.41%
2014	6,044,706.67	0.00	633,047.40	(633,047)	-10.47%	-18.03%	-7.28%	-6.08%	-6.90%	-6.25%	-6.10%	-7.84%	-4.53%	-4.60%
2015	6,266,381.11	0.00	626,212.04	(626,212)	-9.99%	-10.23%	-15.54%	-7.70%	-6.60%	-7.22%	-6.60%	-6.44%	-8.02%	-4.81%
2016	9,847,176.98	0.00	153.85	(154)	0.00%	-3.89%	-5.68%	-10.46%	-6.20%	-5.47%	-6.22%	-5.76%	-5.66%	-7.09%
2017	12,971,819.47	507,628.21	17,131.10	490,497	3.78%	2.15%	-0.47%	-2.19%	-6.17%	-4.17%	-3.76%	-4.68%	-4.38%	-4.36%
2018	12,905,669.75	44,289.04	48,745.79	(4,457)	-0.03%	1.88%	1.36%	-0.33%	-1.61%	-4.75%	-3.47%	-3.19%	-4.07%	-3.84%
2019	12,801,949.03	1,737,556.38	3,234,733.93	(1,497,178)	-11.69%	-5.84%	-2.61%	-2.08%	-2.99%	-3.73%	-6.05%	-4.65%	-4.32%	-4.95%
2020	10,042,505.83	526,143.13	707,593.98	(181,451)	-1.81%	-7.35%	-4.71%	-2.45%	-2.04%	-2.81%	-3.46%	-5.50%	-4.36%	-4.08%
2021	12,800,618.49	26,783.43	2,638,756.08	(2,611,973)	-20.41%	-12.23%	-12.04%	-8.85%	-6.18%	-5.33%	-5.71%	-6.05%	-7.59%	-6.19%

* Includes 2012 Pro Forma Ret

Xcel Energy Electric Plant
Underground Services
Account 368010 Capacitors Amortized
2000-2011

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	152,100.00	(2,012.00)	4,585.00	(6,597)	-4.34%									
2001	115,175.28	2,575.90	3,999.66	(1,424)	-1.24%	-3.00%								
2002	45,274.07	583.97	15,704.59	(15,121)	-33.40%	-10.31%	-7.40%							
2003	97,701.57	0.00	143.03	(143)	-0.15%	-10.68%	-6.46%	-5.68%						
2004	101,496.92	0.00	14,090.13	(14,090)	-13.88%	-7.15%	-12.01%	-8.56%	-7.30%					
2005	114,919.65	0.00	28,728.11	(28,728)	-25.00%	-19.79%	-13.68%	-16.16%	-12.54%	-10.55%				
2006	335,227.10	0.00	77,589.78	(77,590)	-23.15%	-23.62%	-21.83%	-18.57%	-19.53%	-16.93%	-14.94%			
2007	1,659,713.11	0.00	120,936.07	(120,936)	-7.29%	-9.95%	-10.77%	-10.91%	-10.46%	-10.90%	-10.45%	-10.09%		
2008	190,807.69	0.00	19,203.86	(19,204)	-10.06%	-7.57%	-9.96%	-10.71%	-10.85%	-10.43%	-10.84%	-10.42%	-10.09%	
2009	148,111.13	9,193.25	55,286.64	(46,093)	-31.12%	-19.27%	-9.32%	-11.30%	-11.95%	-12.02%	-11.59%	-11.95%	-11.51%	-11.14%
2010	127,405.36	33,100.31	14,377.29	18,723	14.70%	-9.93%	-9.99%	-7.88%	-9.96%	-10.63%	-10.75%	-10.38%	-10.75%	-10.38%
2011	119,972.82 *	0.00	67,746.03	(67,746)	-56.47%	-19.82%	-24.05%	-19.50%	-10.47%	-12.12%	-12.67%	-12.71%	-12.29%	-12.61%
2012	161,800.63	18,106.96	25,229.66	(7,123)	-4.40%	-26.57%	-13.72%	-18.35%	-16.23%	-10.07%	-11.66%	-12.20%	-12.26%	-11.87%
2013	110,393.92	22.60	48,372.66	(48,350)	-43.80%	-20.38%	-31.42%	-20.11%	-22.55%	-19.78%	-11.55%	-12.91%	-13.38%	-13.39%
2014	2,489,478.16	41,110.69	45,088.26	(3,978)	-0.16%	-2.01%	-2.15%	-4.41%	-3.60%	-4.90%	-5.19%	-5.89%	-6.97%	-7.35%
2015	410,776.66	(7.33)	51,543.96	(51,551)	-12.55%	-1.91%	-3.45%	-3.50%	-5.43%	-4.68%	-5.78%	-5.99%	-6.39%	-7.37%
2016	71,203.39	158.11	24,028.59	(23,870)	-33.52%	-15.65%	-2.67%	-4.15%	-4.16%	-6.02%	-5.27%	-6.32%	-6.51%	-6.74%
2017	210,092.22	17,768.07	49,864.63	(32,097)	-15.28%	-19.90%	-15.54%	-3.50%	-4.86%	-4.83%	-6.57%	-5.84%	-6.81%	-6.96%
2018	122,900.96	1,947.94	10,053.35	(8,105)	-6.60%	-12.07%	-15.85%	-14.19%	-3.62%	-4.92%	-4.89%	-6.57%	-5.86%	-6.80%
2019	168,789.39	1,005.64	16,998.73	(15,993)	-9.48%	-8.26%	-11.20%	-13.97%	-13.38%	-3.90%	-5.13%	-5.10%	-6.70%	-6.01%
2020	184,583.68	0.00	168,572.01	(168,572)	-91.33%	-52.23%	-40.45%	-32.75%	-32.82%	-25.69%	-8.32%	-9.35%	-9.15%	-10.55%
2021	41,913.85	1.80	53,621.51	(53,620)	-127.93%	-98.10%	-60.26%	-47.53%	-38.23%	-37.81%	-29.23%	-9.67%	-10.66%	-10.40%

* Includes 2012 Pro Forma Ret

Xcel Energy Electric Plant
Overhead Services
Account 369 Overhead
1955-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	404,209.00	142,608.00	550,526.00	(407,918)	-100.92%									
1981	401,709.00	466,315.00	531,504.00	(65,189)	-16.23%	-58.70%								
1982	375,243.00	141,582.00	394,170.00	(252,588)	-67.31%	-40.90%	-61.44%							
1983	341,936.00	158,070.00	282,496.00	(124,426)	-36.39%	-52.57%	-39.52%	-55.82%						
1984	318,512.00	305,507.00	349,803.00	(44,296)	-13.91%	-25.55%	-40.68%	-33.85%	-48.57%					
1985	374,154.00	206,022.00	447,537.00	(241,515)	-64.55%	-41.26%	-39.65%	-47.01%	-40.19%	-51.27%				
1986	287,274.00	174,066.00	382,817.00	(208,751)	-72.67%	-68.07%	-50.47%	-46.83%	-51.36%	-44.63%	-53.72%			
1987	311,152.00	167,006.00	369,964.00	(202,958)	-65.23%	-68.80%	-67.16%	-54.03%	-50.33%	-53.51%	-47.29%	-54.99%		
1988	303,333.00	218,902.00	360,992.00	(142,090)	-46.84%	-56.15%	-61.41%	-62.33%	-52.66%	-49.79%	-52.63%	-47.24%	-54.20%	
1989	317,185.00	108,619.00	357,208.00	(248,589)	-78.37%	-62.96%	-63.72%	-65.83%	-65.53%	-56.93%	-53.81%	-55.74%	-50.50%	-56.43%
1990	363,158.00	276,239.00	337,830.00	(61,591)	-16.96%	-45.59%	-45.98%	-50.60%	-54.61%	-56.51%	-50.55%	-48.70%	-51.03%	-46.91%
1991	330,587.00	229,707.00	331,833.00	(102,126)	-30.89%	-23.60%	-40.78%	-42.18%	-46.59%	-50.51%	-52.81%	-48.05%	-46.70%	-49.03%
1992	339,603.00	47,509.00	409,498.00	(361,989)	-106.59%	-69.25%	-50.87%	-57.33%	-55.41%	-56.96%	-58.97%	-59.76%	-54.80%	-52.89%
1993	322,985.00	14,027.00	365,822.00	(351,795)	-108.92%	-107.73%	-82.15%	-64.70%	-67.29%	-64.15%	-64.30%	-65.23%	-65.14%	-60.15%
1994	300,586.00	25,875.00	345,031.00	(319,156)	-106.18%	-107.60%	-107.24%	-87.73%	-72.22%	-73.21%	-69.70%	-69.16%	-69.51%	-68.94%
1995	300,617.00	34,172.00	337,189.00	(303,017)	-100.80%	-103.49%	-105.39%	-105.71%	-90.20%	-76.61%	-76.86%	-73.32%	-72.45%	-72.47%
1996	435,457.00	38,479.00	349,321.00	(310,842)	-71.38%	-83.40%	-90.00%	-94.50%	-96.91%	-86.16%	-75.66%	-75.98%	-73.04%	-72.31%
1997	249,074.00	54,203.00	258,592.00	(204,389)	-82.06%	-75.27%	-83.06%	-88.46%	-92.57%	-95.01%	-85.71%	-76.26%	-76.49%	-73.73%
1998	524,311.00	79,562.00	419,657.00	(340,095)	-64.87%	-70.40%	-70.76%	-76.74%	-81.63%	-85.76%	-88.62%	-81.81%	-74.38%	-74.74%
1999	388,976.00	52,904.00	345,228.00	(292,324)	-75.15%	-69.25%	-71.99%	-71.83%	-76.41%	-80.48%	-84.12%	-86.79%	-81.00%	-74.46%
2000	461,222.00	27,061.00	357,227.00	(330,166)	-71.59%	-73.22%	-70.03%	-71.88%	-71.77%	-75.47%	-78.94%	-82.19%	-84.68%	-79.81%
2001	354,624.11	13,183.85	426,127.63	(412,944)	-116.45%	-91.08%	-85.94%	-79.55%	-79.87%	-78.34%	-80.82%	-83.35%	-85.83%	-87.74%
2002	249,468.16	19,893.11	259,968.59	(240,075)	-96.23%	-108.10%	-92.29%	-87.71%	-81.65%	-81.70%	-80.01%	-82.12%	-84.34%	-86.55%
2003	0.00	0.00	45,729.37	(45,729)	NA	-114.57%	-115.67%	-96.58%	-90.85%	-83.97%	-83.75%	-81.73%	-83.66%	-85.74%
2004	52,803.86	0.00	124,165.07	(124,165)	-235.14%	-321.75%	-135.63%	-125.27%	-103.13%	-95.91%	-87.89%	-87.26%	-84.71%	-86.32%
2005	144,544.72	0.00	285,411.18	(285,411)	-197.46%	-207.54%	-230.71%	-155.63%	-138.29%	-113.93%	-104.79%	-95.17%	-93.83%	-90.41%
2006	979,421.18	0.00	375,647.12	(375,647)	-38.35%	-58.81%	-66.73%	-70.61%	-75.09%	-83.33%	-80.91%	-80.06%	-77.54%	-77.87%
2007	81,302.42	0.00	1,336,427.32	(1,336,427)	-1643.77%	-161.41%	-165.73%	-168.64%	-172.28%	-159.69%	-151.46%	-135.60%	-126.93%	-116.88%
2008	1,633,914.31	0.00	617,067.11	(617,067)	-37.77%	-113.89%	-86.44%	-92.09%	-94.70%	-96.28%	-96.28%	-98.32%	-95.21%	-93.41%
2009	36,807.46	0.00	669,232.95	(669,233)	-1818.20%	-76.99%	-149.70%	-109.77%	-114.18%	-116.36%	-117.92%	-116.22%	-116.24%	-111.09%
2010	773,152.90	0.00	557,916.31	(557,916)	-72.16%	-151.51%	-75.46%	-125.96%	-101.47%	-105.28%	-107.13%	-108.36%	-107.60%	-108.33%
2011	909,949.12	0.00	574,424.07	(574,424)	-63.13%	-67.28%	-104.75%	-72.12%	-109.31%	-93.57%	-96.86%	-98.45%	-99.44%	-99.27%
2012	371,600.00	3,001.72	643,882.01	(640,880)	-172.47%	-94.83%	-86.30%	-116.78%	-82.13%	-115.48%	-99.70%	-102.56%	-103.97%	-104.88%
2013	528,693.23	4,171.67	604,319.20	(600,148)	-113.52%	-137.85%	-100.29%	-91.87%	-116.12%	-86.03%	-115.24%	-101.07%	-103.62%	-104.88%
2014	142,189.16	8,384.50	410,582.51	(402,198)	-282.86%	-149.41%	-157.63%	-113.58%	-101.83%	-124.70%	-92.39%	-120.56%	-105.81%	-108.17%
2015	181,819.01	2,957.88	669,866.36	(666,908)	-366.80%	-329.96%	-195.76%	-188.69%	-135.16%	-118.40%	-139.65%	-103.29%	-130.17%	-114.22%
2016	631,972.14	2,345.69	666,117.86	(663,772)	-163.52%	-105.03%	-162.21%	-157.14%	-160.21%	-128.27%	-116.02%	-133.54%	-103.50%	-127.17%
2017	578,769.69	30,003.49	739,610.07	(709,607)	-122.61%	-113.43%	-146.51%	-159.15%	-147.45%	-151.27%	-127.29%	-116.94%	-132.01%	-105.41%
2018	222,842.90	7,258.88	589,022.13	(581,763)	-261.06%	-161.10%	-136.38%	-162.32%	-172.07%	-160.48%	-158.53%	-135.65%	-124.34%	-138.58%
2019	68,096.76	1,489.94	811,148.90	(809,659)	-1188.98%	-478.25%	-241.58%	-184.11%	-203.84%	-210.00%	-188.33%	-186.17%	-155.38%	-140.78%
2020	130,771.32	171.95	474,206.50	(474,035)	-362.49%	-645.50%	-442.35%	-257.38%	-198.40%	-215.28%	-220.19%	-197.50%	-194.24%	-162.57%
2021	117,459.63	0.00	795,251.45	(795,251)	-677.04%	-511.33%	-657.21%	-493.48%	-301.48%	-230.53%	-243.36%	-246.07%	-219.14%	-213.31%

Xcel Energy Electric Plant
Underground Services
Account 369 Underground
1955-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	49,478.00	15,843.00	15,337.00	506	1.02%									
1981	98,858.00	15,858.00	18,490.00	(2,632)	-2.66%	-1.43%								
1982	43,641.00	18,004.00	15,589.00	2,415	5.53%	-0.15%	0.15%							
1983	65,978.00	9,466.00	18,018.00	(8,552)	-12.96%	-5.60%	-4.21%	-3.20%						
1984	37,283.00	129,166.00	15,003.00	114,163	306.21%	102.28%	73.54%		35.87%					
1985	65,036.00	169,810.00	21,408.00	148,402	228.18%	256.61%	150.93%	120.99%	81.66%	70.59%				
1986	100,730.00	269,003.00	27,453.00	241,550	239.80%	235.24%	248.27%	184.21%	159.27%	120.37%	107.56%			
1987	38,717.00	154,076.00	19,941.00	134,135	346.45%	269.41%	256.30%	263.99%	204.62%	179.89%	139.81%	126.07%		
1988	74,248.00	293,910.00	20,441.00	273,469	368.32%	360.82%	303.78%	286.14%	288.51%	236.44%	212.76%	172.16%	157.41%	
1989	169,392.00	59,375.00	21,720.00	37,655	22.23%	127.70%	157.69%	179.28%	186.38%	195.58%	170.63%	158.52%	135.56%	126.60%
1990	120,584.00	310,179.00	12,478.00	297,701	246.88%	115.65%	167.16%	184.38%	195.47%	199.21%	205.79%	184.31%	173.41%	152.04%
1991	131,823.00	271,154.00	8,896.00	262,258	198.95%	221.85%	141.68%	175.60%	187.97%	196.19%	199.16%	204.57%	186.71%	177.38%
1992	499,644.00	159,773.00	21,882.00	137,891	27.60%	63.37%	92.79%	79.82%	101.33%	110.51%	121.98%	127.74%	133.11%	125.72%
1993	255,702.00	127,189.00	13,467.00	113,722	44.47%	33.31%	57.92%	80.53%	72.14%	89.72%	97.42%	107.73%	113.11%	117.93%
1994	36,913.00	138,817.00	8,874.00	129,943	352.03%	83.27%	48.16%	69.67%	90.13%	80.65%	97.23%	104.50%	114.05%	119.02%
1995	83,862.00	168,189.00	15,740.00	152,449	181.79%	233.82%	105.22%	60.95%	79.00%	96.94%	87.19%	102.40%	109.10%	117.81%
1996	104,526.00	223,492.00	21,081.00	202,411	193.65%	188.37%	215.18%	124.43%	75.09%	89.77%	105.14%	95.12%	108.86%	114.93%
1997	79,911.00	333,743.00	25,611.00	308,132	385.59%	276.81%	247.11%	259.80%	161.64%	98.49%	109.60%	122.20%	110.78%	123.06%
1998	71,191.00	37,307.00	9,144.00	28,163	39.56%	222.56%	210.74%	203.59%	218.14%	147.89%	94.78%	105.65%	117.95%	107.52%
1999	90,394.00	81,695.00	13,289.00	68,406	75.68%	59.76%	167.58%	175.45%	176.69%	190.55%	138.86%	93.37%	103.65%	115.36%
2000	24,903.00	82,666.00	7,259.00	75,407	302.80%	124.73%	92.22%	180.22%	184.00%	183.60%	196.24%	144.32%	97.55%	107.25%
2001	43,576.41	567.32	6,891.07	(6,324)	-14.51%	100.88%	86.54%	72.00%	152.85%	163.13%	166.27%	179.08%	135.57%	93.77%
2002	250,811.25	0.20	2,993.56	(2,993)	-1.19%	-3.16%	20.70%	32.83%	33.83%	83.95%	101.19%	110.21%	121.56%	102.64%
2003	0.00	0.00	396.92	(397)	NA	-1.35%	-3.30%	20.57%	32.73%	33.74%	83.88%	101.13%	110.16%	121.51%
2004	19,081.75	0.00	29,044.64	(29,045)	-152.21%	-154.29%	-12.02%	-12.36%	10.83%	24.50%	26.65%	76.11%	94.06%	103.64%
2005	26,575.18	0.00	20,899.71	(20,900)	-78.64%	-109.39%	-110.26%	-17.99%	-17.54%	4.32%	18.48%	21.33%	69.33%	87.61%
2006	441,543.77	0.00	29,723.52	(29,724)	-6.73%	-10.81%	-16.35%	-16.43%	-11.25%	-11.44%	-1.73%	6.07%	8.53%	37.28%
2007	47,883.34	0.00	(16,798.86)	16,799	35.08%	-2.64%	-6.56%	-11.75%	-11.82%	-8.43%	-8.75%	0.33%	7.54%	9.78%
2008	192,597.23	0.00	50,960.47	(50,960)	-26.46%	-14.21%	-9.37%	-11.97%	-15.64%	-15.70%	-11.98%	-12.09%	-4.60%	1.78%
2009	94,302.58	0.00	22,992.70	(22,993)	-24.38%	-25.78%	-17.07%	-11.19%	-13.42%	-16.65%	-16.69%	-13.07%	-13.13%	-6.23%
2010	681,236.82	0.00	26,477.56	(26,478)	-3.89%	-6.38%	-10.37%	-8.23%	-7.78%	-9.05%	-10.86%	-10.89%	-9.50%	-9.62%
2011	2,711,801.60	0.00	40,934.43	(40,934)	-1.51%	-1.99%	-2.59%	-3.84%	-3.34%	-3.70%	-4.18%	-4.85%	-4.85%	-4.65%
2012	15,359.22	549.10	29,849.63	(29,301)	-190.77%	-2.58%	-2.84%	-3.42%	-4.62%	-4.11%	-4.39%	-4.86%	-5.52%	-5.53%
2013	52,766.25	6,273.85	32,865.37	(26,592)	-50.39%	-82.04%	-3.48%	-3.56%	-4.11%	-5.26%	-4.75%	-4.96%	-5.42%	-6.07%
2014	24,955.42	8,984.99	27,478.73	(18,494)	-74.11%	-58.01%	-79.92%	-4.11%	-4.07%	-4.60%	-5.72%	-5.21%	-5.36%	-5.82%
2015	39,619.15	1,352.23	26,438.15	(25,086)	-63.32%	-67.49%	-59.80%	-74.96%	-4.94%	-4.73%	-5.25%	-6.32%	-5.80%	-5.90%
2016	253,784.59	2,868.24	96,575.33	(93,707)	-36.92%	-40.49%	-43.12%	-44.16%	-49.98%	-7.56%	-6.89%	-7.32%	-8.23%	-7.72%
2017	783,320.96	9,223.89	127,578.71	(118,355)	-15.11%	-20.45%	-22.02%	-23.20%	-24.45%	-26.63%	-9.08%	-8.31%	-8.63%	-9.34%
2018	162,916.77	7,383.03	111,258.41	(103,875)	-63.76%	-23.49%	-26.33%	-27.51%	-28.43%	-29.31%	-31.17%	-11.28%	-10.22%	-10.49%
2019	171,426.02	(682.00)	36,945.49	(37,627)	-21.95%	-42.32%	-23.25%	-25.78%	-26.83%	-27.66%	-28.46%	-30.12%	-11.72%	-10.63%
2020	157,722.93	15,657.62	189,046.17	(173,389)	-109.93%	-64.11%	-63.99%	-33.97%	-34.46%	-35.19%	-35.80%	-36.27%	-37.69%	-15.26%
2021	621,164.83	3,468.75	22,308.61	(18,840)	-3.03%	-24.68%	-24.19%	-29.98%	-23.84%	-25.38%	-26.07%	-26.61%	-27.16%	-28.26%

**Xcel Energy Electric Plant
Meters
Account 370 Amortized
2000-2021**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	10,592,788.00	42,596.00	(30,318.00)	72,914	0.69%									
2001	3,182.01	85,129.03	14,809.08	70,320	2209.92%	1.35%								
2002		75,525.81	44.85	75,481	NA	4582.04%	2.06%							
2003		142,429.70	(1,880.77)	144,310	NA	NA	9117.24%	3.43%						
2004		441,330.69	238,090.20	203,240	NA	NA	NA	15504.41%	5.34%					
2005			236,716.95	(236,717)	NA	NA	NA	NA	8065.18%	3.11%				
2006	22,937,302.29		285,212.16	(285,212)	-1.24%	-2.28%	-1.39%	-0.76%	-0.43%	-0.12%	0.13%			
2007	2,666,205.29		789,129.09	(789,129)	-29.60%	-4.20%	-5.12%	-4.33%	-3.76%	-3.47%	-3.19%	-2.06%		
2008	3,503,615.62	0.00	0.00	0	0.00%	-12.79%	-3.69%	-4.50%	-3.81%	-3.31%	-3.05%	-2.81%	-1.88%	
2009	0.00	0.00	0.00	0	NA	0.00%	-12.79%	-3.69%	-4.50%	-3.81%	-3.31%	-3.05%	-2.81%	-1.88%
2010	0.00	2,583.00	493,066.28	(490,483)	NA	NA	-14.00%	-20.74%	-5.38%	-6.19%	-5.49%	-5.00%	-4.74%	-4.49%
2011	0.00	0.00	0.00	0	NA	NA	NA	-14.00%	-20.74%	-5.38%	-6.19%	-5.49%	-5.00%	-4.74%
2012	0.00	0.00	0.00	0	NA	NA	NA	NA	-14.00%	-20.74%	-5.38%	-6.19%	-5.49%	-5.00%
2013	0.00	18,007.46	587,691.32	(569,684)	NA	NA	NA	NA	NA	-30.26%	-29.97%	-7.33%	-8.15%	-7.45%
2014	5,067,823.04	7,982.53	249,747.23	(241,765)	-4.77%	-16.01%	-16.01%	-16.01%	-25.69%	-25.69%	-15.19%	-18.61%	-6.95%	-7.65%
2015	4,471,117.39	24,493.19	383,683.63	(359,190)	-8.03%	-6.30%	-12.27%	-12.27%	-12.27%	-17.41%	-17.41%	-12.74%	-15.60%	-7.08%
2016	5,082,204.03	2,373.17	0.00	2,373	0.05%	-3.74%	-4.09%	-7.99%	-7.99%	-7.99%	-11.34%	-11.34%	-9.15%	-11.77%
2017	8,543,574.42	0.00	0.00	0	0.00%	0.02%	-1.97%	-2.58%	-5.04%	-5.04%	-5.04%	-7.16%	-7.16%	-6.22%
2018	7,435,669.43	21,251.33	0.00	21,251	0.29%	0.13%	0.11%	-1.31%	-1.89%	-3.75%	-3.75%	-3.75%	-5.35%	-5.35%
2019	8,225,452.62	12,085.74	1,965,980.57	(1,953,895)	-23.75%	-12.34%	-7.98%	-6.59%	-6.78%	-6.52%	-7.99%	-7.99%	-7.99%	-9.25%
2020	13,967,033.04	9,034.47	(252,080.58)	261,115	1.87%	-7.63%	-5.64%	-4.38%	-3.86%	-4.25%	-4.30%	-5.38%	-5.38%	-5.38%
2021	9,878,242.29	15,578.30	1,366,611.72	(1,351,033)	-13.68%	-4.57%	-9.49%	-7.65%	-6.29%	-5.68%	-5.87%	-5.78%	-6.69%	-6.69%

**Xcel Energy Electric Plant
Old Meters
Account 370010 Amortized
2009-2021**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	
2009	4,990,400.94 *			0	0.00%									
2010	6,616,113.61 *	0.00	0.00	0	0.00%	0.00%								
2011	3,451,141.43 *	0.00	0.00	0	0.00%	0.00%	0.00%							
2012	15,057,655.98			0	0.00%	0.00%	0.00%	0.00%						
2013	1,949,430.60			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2014				0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2015				0	NA	NA	0.00%	0.00%	0.00%		0.00%			
2016				0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
2017				0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2018				0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2019				0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2020				0	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%
2021				0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%

* Includes Pro Forma 2012 Ret

Xcel Energy Electric Plant
Street Lighting and Signal Systems
Account 373
1950-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	176,462.00	58,673.00	68,525.00	(9,852)	-5.58%									
1981	148,300.00	53,533.00	77,910.00	(24,377)	-16.44%	-10.54%								
1982	136,777.00	40,811.00	60,339.00	(19,528)	-14.28%	-15.40%	-11.65%							
1983	118,008.00	31,606.00	52,320.00	(20,714)	-17.55%	-15.79%	-16.03%	-12.85%						
1984	716,245.00	50,749.00	159,086.00	(108,337)	-15.13%	-15.47%	-15.30%	-15.45%	-14.11%					
1985	1,387,873.00	34,400.00	259,605.00	(225,205)	-16.23%	-15.85%	-15.94%	-15.85%	-15.88%	-15.20%				
1986	1,035,741.00	33,923.00	200,721.00	(166,798)	-16.10%	-16.17%	-15.94%	-15.99%	-15.92%	-15.95%	-15.45%			
1987	1,333,674.00	25,756.00	199,503.00	(173,747)	-13.03%	-14.37%	-15.06%	-15.07%	-15.13%	-15.11%	-15.15%	-14.81%		
1988	683,151.00	19,557.00	112,551.00	(92,994)	-13.61%	-13.23%	-14.20%	-14.84%	-14.88%	-14.94%	-14.92%	-14.96%	-14.67%	
1989	275,407.00	30,142.00	61,300.00	(31,158)	-11.31%	-12.95%	-13.00%	-13.96%	-14.63%	-14.69%	-14.76%	-14.74%	-14.79%	-14.52%
1990	137,365.00	25,917.00	42,208.00	(16,291)	-11.86%	-11.50%	-12.82%	-12.93%	-13.88%	-14.55%	-14.62%	-14.69%	-14.68%	-14.72%
1991	148,600.00	17,776.00	48,019.00	(30,243)	-20.35%	-16.27%	-13.84%	-13.71%	-13.36%	-14.15%	-14.72%	-14.77%	-14.83%	-14.82%
1992	133,996.00	34,465.00	49,760.00	(15,295)	-11.41%	-16.11%	-14.72%	-13.37%	-13.49%	-13.26%	-14.05%	-14.64%	-14.70%	-14.75%
1993	128,840.00	27,467.00	59,703.00	(32,236)	-25.02%	-18.08%	-18.90%	-17.14%	-15.19%	-14.48%	-13.80%	-14.41%	-14.89%	-14.92%
1994	165,798.00	71,286.00	53,578.00	17,708	10.68%	-4.93%	-6.96%	-10.41%	-10.69%	-10.86%	-11.98%	-12.45%	-13.38%	-14.11%
1995	138,413.00	(24,541.00)	53,423.00	(77,964)	-56.33%	-19.81%	-21.36%	-19.01%	-19.29%	-18.09%	-16.44%	-15.37%	-14.38%	-14.81%
1996	110,953.00	28,296.00	55,590.00	(27,294)	-24.60%	-42.21%	-21.09%	-22.02%	-19.92%	-20.00%	-18.84%	-17.17%	-15.90%	-14.73%
1997	97,668.00	53,905.00	70,996.00	(17,091)	-17.50%	-21.28%	-35.26%	-20.40%	-21.33%	-19.62%	-19.74%	-18.72%	-17.19%	-15.98%
1998	176,142.00	34,429.00	92,376.00	(57,947)	-32.90%	-27.41%	-26.60%	-34.46%	-23.60%	-23.82%	-22.08%	-21.84%	-20.74%	-19.02%
1999	200,837.00	6,915.00	13,148.00	(6,233)	-3.10%	-17.02%	-17.12%	-18.54%	-25.76%	-18.97%	-19.74%	-18.77%	-18.95%	-18.27%
2000	258,392.00	17,517.00	13,006.00	4,511	1.75%	-0.37%	-9.39%	-10.47%	-12.33%	-18.53%	-14.31%	-15.39%	-15.01%	-15.52%
2001	327,423.63	19,419.41	138,277.25	(118,858)	-36.30%	-19.52%	-15.33%	-18.54%	-18.45%	-19.03%	-22.97%	-19.19%	-19.66%	-19.02%
2002	364,342.74	0.00	257,437.11	(257,437)	-70.66%	-54.40%	-39.13%	-32.84%	-32.85%	-31.80%	-31.28%	-33.35%	-29.38%	-29.10%
2003	133,070.64	0.00	(845.17)	845	0.64%	-51.59%	-45.52%	-34.24%	-29.37%	-29.80%	-29.03%	-28.73%	-30.85%	-27.36%
2004	370,266.19	0.00	24,804.12	(24,804)	-6.70%	-4.76%	-32.43%	-33.49%	-27.23%	-24.30%	-25.13%	-24.74%	-24.73%	-26.74%
2005	234,514.87	0.00	58,178.26	(58,178)	-24.81%	-13.72%	-11.13%	-30.81%	-32.07%	-26.89%	-24.36%	-25.09%	-24.75%	-24.74%
2006	4,732,476.78	0.00	296,301.21	(296,301)	-6.26%	-7.14%	-7.11%	-6.92%	-10.90%	-12.25%	-11.68%	-11.42%	-11.98%	-12.06%
2007	454,489.02	0.00	969,242.98	(969,243)	-213.26%	-24.00%	-24.42%	-23.28%	-22.75%	-25.52%	-26.06%	-25.01%	-24.39%	-24.60%
2008	495,676.74	0.00	258,771.44	(258,771)	-52.21%	-129.24%	-26.82%	-26.74%	-25.56%	-25.02%	-27.47%	-27.88%	-26.84%	-26.21%
2009	577,607.08	0.00	363,620.09	(363,620)	-62.95%	-57.99%	-104.18%	-30.16%	-29.96%	-28.71%	-28.15%	-30.26%	-30.51%	-29.46%
2010	611,057.21	0.00	397,877.10	(397,877)	-65.11%	-64.06%	-60.57%	-93.02%	-33.27%	-32.99%	-31.68%	-31.12%	-32.93%	-33.06%
2011	600,194.70	0.00	570,643.99	(570,644)	-95.08%	-79.96%	-74.47%	-69.64%	-93.47%	-38.23%	-37.82%	-36.40%	-35.80%	-37.28%
2012	550,748.16	359,943.01	834,043.36	(474,100)	-86.08%	-90.77%	-77.20%	-72.83%	-92.23%	-41.52%	-41.04%	-39.57%	-38.96%	
2013	811,401.15	218,770.85	617,051.18	(398,280)	-49.09%	-64.04%	-73.54%	-71.54%	-69.96%	-67.55%	-83.70%	-42.21%	-41.76%	-40.39%
2014	377,386.09	89,037.19	587,748.20	(498,711)	-132.15%	-75.45%	-78.82%	-82.99%	-79.29%	-76.61%	-73.61%	-87.78%	-45.90%	-45.37%
2015	653,196.62	114,164.06	350,716.25	(236,552)	-36.21%	-71.34%	-61.54%	-67.19%	-72.78%	-71.48%	-70.30%	-68.39%	-81.22%	-45.26%
2016	293,378.89	88,301.86	901,657.95	(813,356)	-277.24%	-110.92%	-116.97%	-91.17%	-90.13%	-91.03%	-86.97%	-83.87%	-80.71%	-91.82%
2017	8,132,676.35	216,758.18	6,024,471.70	(5,807,714)	-71.41%	-78.58%	-75.53%	-77.79%	-75.52%	-76.06%	-77.06%	-76.45%	-75.83%	-74.94%
2018	565,507.55	229,249.28	1,292,916.23	(1,063,667)	-188.09%	-79.00%	-85.47%	-82.13%	-84.01%	-81.40%	-81.62%	-82.30%	-81.46%	-80.65%
2019	9,359,555.53	54,450.15	5,981,096.27	(5,926,646)	-63.32%	-70.43%	-70.87%	-74.17%	-72.87%	-74.02%	-73.02%	-73.37%	-73.98%	-73.73%
2020	513,613.62	561,522.10	1,115,709.62	(554,188)	-107.90%	-65.64%	-72.07%	-71.90%	-72.87%	-73.79%	-74.90%	-73.88%	-74.20%	-74.77%
2021	985,678.48	90.05	1,093,519.69	(1,093,430)	-110.93%	-109.89%	-69.75%	-75.61%	-73.86%	-76.87%	-75.57%	-76.60%	-75.57%	-75.83%

**Xcel Energy Electric Plant
Structures and Improvements
Account 390
1950-2021**

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	6,370.00	0.00	7,709.00	(7,709)	-121.02%									
1981	173,834.00	111,604.00	18,817.00	92,787	53.38%	47.21%								
1982	14,412.00	761.00	42,927.00	(42,166)	-292.58%	26.89%	22.05%							
1983	98,647.00	84,795.00	18,951.00	65,844	66.75%	20.94%	40.60%	37.08%						
1984	54,190.00	0.00	156,565.00	(156,565)	-288.92%	-59.36%	-79.45%	-11.76%	-13.76%					
1985	57,917.00	29,112.00	31,629.00	(2,517)	-4.35%	-141.90%	-44.24%	-60.14%	-10.68%	-12.41%				
1986	52,461.00	175.00	51,635.00	(51,460)	-98.09%	-48.90%	-127.94%	-54.97%	-67.31%	-20.84%	-22.23%			
1987	143,639.00	19.00	24,340.00	(24,321)	-16.93%	-38.64%	-30.82%	-76.20%	-41.54%	-50.13%	-19.90%	-20.97%		
1988	56,321.00	3,758.00	19,941.00	(16,183)	-28.73%	-20.26%	-36.43%	-30.44%	-68.87%	-39.99%	-47.61%	-20.66%	-21.63%	
1989	88,645.00	0.00	8,541.00	(8,541)	-9.64%	-17.06%	-16.99%	-29.47%	-25.82%	-57.28%	-35.11%	-41.66%	-19.34%	-20.21%
1990	380,465.00	341,363.00	49,050.00	292,313	76.83%	60.49%	50.93%	36.36%	26.58%	24.29%	3.93%	10.57%	5.96%	13.31%
1991	97,856.00	(1,666.00)	27,014.00	(28,680)	-29.31%	55.12%	44.99%	38.33%	27.98%	19.91%	18.31%	0.43%	6.78%	2.65%
1992	28,292.00	8,252.00	562.00	7,690	27.18%	-16.64%	53.56%	44.15%	37.85%	27.95%	20.15%	18.58%	1.22%	7.33%
1993	3,657.00	500.00	139,211.00	(138,711)	-3793.03%	-410.09%	-123.03%	25.99%	20.72%	16.47%	10.46%	3.77%	3.25%	-13.18%
1994	27,352.00	(140.00)	1,474.00	(1,614)	-5.90%	-452.53%	-223.66%	-102.65%	24.37%	19.55%	15.57%	9.92%	3.47%	2.99%
1995	2,121,264.00	181,208.00	118,450.00	62,758	2.96%	2.85%	-3.60%	-3.20%	-4.33%	7.29%	6.74%	6.03%	4.91%	3.11%
1996	100,921.00	1,353,834.00	0.00	1,353,834	1341.48%	63.75%	62.90%	56.64%	56.28%	52.76%	56.08%	54.03%	52.43%	49.16%
1997	47,802.00	0.00	0.00	0	0.00%	910.31%	62.41%	61.59%	55.47%	55.12%	51.72%	55.12%	53.14%	51.58%
1998	436,461.00	(33,522.00)	0.00	(33,522)	-7.68%	-6.92%	225.62%	51.10%	50.53%	45.40%	45.21%	42.66%	46.67%	45.17%
1999	11,020.00	(5,000.00)	0.00	(5,000)	-45.37%	-8.61%	-7.78%	220.61%	50.71%	50.15%	45.03%	44.85%	42.33%	46.36%
2000	183,259.00	(89,376.00)	0.00	(89,376)	-48.77%	-48.58%	-20.28%	-18.85%	157.28%	44.43%	43.96%	39.17%	39.06%	36.87%
2001	7,625.26	0.00	19,755.96	(19,756)	-259.09%	-57.17%	-56.53%	-23.13%	-21.52%	153.25%	43.63%	43.17%	38.40%	38.29%
2002	0.00	0.00	0.00	0	NA	-259.09%	-57.17%	-56.53%	-23.13%	-21.52%	153.25%	43.63%	43.17%	38.40%
2003	0.00	0.00	0.00	0	NA	NA	-259.09%	-57.17%	-56.53%	-23.13%	-21.52%	153.25%	43.63%	43.17%
2004	0.00	0.00	0.00	0	NA	NA	NA	-259.09%	-57.17%	-56.53%	-23.13%	-21.52%	153.25%	43.63%
2005	13,252.19	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	-94.63%	-53.46%	-53.05%	-22.66%	-21.11%	150.71%
2006	75,451.07	0.00	37,835.00	(37,835)	-50.15%	-42.65%	-42.65%	-42.65%	-42.65%	-59.79%	-52.57%	-52.29%	-25.51%	-23.94%
2007	370,702.24	0.00	101,087.71	(101,088)	-27.27%	-31.14%	-30.24%	-30.24%	-30.24%	-33.98%	-38.15%	-38.27%	-26.11%	
2008	108,034.00	0.00	14,085.30	(14,085)	-13.04%	-24.06%	-27.61%	-26.96%	-26.96%	-26.96%	-26.96%	-30.04%	-34.57%	-34.72%
2009	0.00	0.00	0.00	0	NA	-13.04%	-24.06%	-27.61%	-26.96%	-26.96%	-26.96%	-30.04%	-34.57%	
2010	60,021.39	9,266.33	100.61	9,166	15.27%	15.27%	-2.93%	-19.68%	-23.42%	-22.92%	-22.92%	-22.92%	-22.92%	-25.76%
2011	226,372.54	0.00	276,268.42	(276,268)	-122.04%	-93.26%	-93.26%	-71.29%	-49.96%	-49.98%	-49.20%	-49.20%	-49.20%	-49.20%
2012	790,839.97	0.00	401,976.44	(401,976)	-50.83%	-66.68%	-62.11%	-62.11%	-57.64%	-50.40%	-50.39%	-49.98%	-49.98%	-49.98%
2013	3,173,978.42	0.00	275,876.00	(275,876)	-8.69%	-17.10%	-22.76%	-22.23%	-22.23%	-22.00%	-22.41%	-22.85%	-22.79%	-22.79%
2014	649,653.97	0.00	160,605.76	(160,606)	-24.72%	-11.42%	-18.17%	-23.03%	-22.56%	-22.56%	-22.56%	-23.07%	-23.02%	
2015	1,474,612.80	127,989.67	160,946.97	(32,957)	-2.23%	-9.11%	-8.86%	-14.31%	-18.17%	-17.86%	-17.86%	-17.78%	-18.29%	-18.64%
2016	373,209.38	0.00	142,898.52	(142,899)	-38.29%	-9.52%	-13.47%	-10.80%	-15.70%	-19.30%	-18.99%	-18.99%	-18.89%	-19.32%
2017	1,071,008.25	(1,300.00)	119,673.11	(120,973)	-11.30%	-18.27%	-10.17%	-12.82%	-10.88%	-15.07%	-18.19%	-17.93%	-17.93%	-17.87%
2018	107,445.31	0.00	209.23	(209)	-0.19%	-10.28%	-17.02%	-9.82%	-12.45%	-10.71%	-14.86%	-17.95%	-17.69%	-17.69%
2019	1,654,214.33	0.00	249,679.09	(249,679)	-15.09%	-14.18%	-13.03%	-16.03%	-13.27%	-11.56%	-14.90%	-17.45%	-17.24%	
2020	773,052.24	1,339.22	781,549.95	(780,211)	-100.93%	-42.43%	-40.64%	-31.92%	-32.52%	-24.33%	-24.37%	-19.01%	-21.51%	-23.72%
2021	21,520.12	0.00	987.40	(987)	-4.59%	-98.32%	-42.10%	-40.34%	-31.76%	-32.37%	-24.25%	-24.30%	-18.97%	-21.47%

Xcel Energy Electric Plant
 Office Furniture and Equipment
 Account 391
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA	NA								
2001	0.00			0	NA	NA								
2002	0.00			0	NA	NA								
2003	102,809.20			0	0.00%	0.00%	0.00%	0.00%						
2004	173,148.30			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	878,541.66			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	0.00			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	6,885.69			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	44,975.18			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	0.00			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	2,279,662.94	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	318,902.67	0.00	44,017.00	(44,017)	-13.80%	-1.69%	-1.69%	-1.69%	-1.67%	-1.66%	-1.66%	-1.25%	-1.19%	-1.16%
2013	69,717.51	0.00	447.58	(448)	-0.64%	-11.44%	-1.67%	-1.67%	-1.67%	-1.64%	-1.63%	-1.63%	-1.24%	-1.18%
2014	0.00	0.00	4,528.44	(4,528)	NA	-7.14%	-12.61%	-1.84%	-1.84%	-1.84%	-1.81%	-1.80%	-1.80%	-1.36%
2015	527,953.23	0.00	0.00	0	0.00%	-0.86%	-0.83%	-5.35%	-1.53%	-1.53%	-1.53%	-1.51%	-1.51%	-1.51%
2016	167,132.37	0.00	0.00	0	0.00%	0.00%	-0.65%	-0.65%	-4.52%	-1.46%	-1.46%	-1.46%	-1.44%	-1.43%
2017	10,499.89	0.00	0.00	0	0.00%	0.00%	0.00%	-0.64%	-0.64%	-4.48%	-1.45%	-1.45%	-1.45%	-1.43%
2018	0.00	0.00	4,546.73	(4,547)	NA	-43.30%	-2.56%	-0.64%	-1.29%	-1.23%	-4.89%	-1.59%	-1.59%	-1.59%
2019	0.00	0.00	2,887.57	(2,888)	NA	NA	-70.80%	-4.19%	-1.05%	-1.70%	-1.60%	-5.16%	-1.67%	-1.67%
2020	0.09	0.00	0.00	0	0.00%	-3208411.11%	-8260333.33%	-70.80%	-4.19%	-1.05%	-1.70%	-1.60%	-5.16%	-1.67%
2021	918,148.68	0.00	2,442.11	(2,442)	-0.27%	-0.27%	-0.58%	-1.08%	-1.06%	-0.90%	-0.61%	-0.89%	-0.88%	-2.93%

Network Equipment
 Account 391
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00			0	NA	NA								
2002	0.00			0	NA	NA	NA							
2003	16,391,724.99			0	0.00%	0.00%	0.00%	0.00%						
2004	3,665,194.56			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	3,406,259.34			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	1,371,226.93			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	2,157,134.51			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	317,956.31			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	141,403.80			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	5,220,531.63	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	5,878,931.47	0.00	2,011.99	(2,012)	-0.03%	-0.02%	-0.02%	-0.02%	-0.02%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
2013	1,096,352.42	0.00	500.34	(500)	-0.05%	-0.04%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.01%	-0.01%
2014	2,792,103.45	0.00	0.00	0	0.00%	-0.01%	-0.03%	-0.02%	-0.02%	-0.02%	-0.02%	-0.01%	-0.01%	-0.01%
2015	174,104.45	0.00	54,922.07	(54,922)	-31.55%	-1.85%	-1.36%	-0.58%	-0.38%	-0.38%	-0.38%	-0.37%	-0.32%	-0.30%
2016	2,576,702.60	0.00	0.00	0	0.00%	-2.00%	-0.99%	-0.83%	-0.46%	-0.32%	-0.32%	-0.32%	-0.32%	-0.28%
2017	1,028,105.53	0.00	0.00	0	0.00%	0.00%	-1.45%	-0.84%	-0.72%	-0.42%	-0.31%	-0.31%	-0.30%	-0.30%
2018	5,902,020.88	0.00	0.00	0	0.00%	0.00%	0.00%	-0.57%	-0.44%	-0.41%	-0.30%	-0.23%	-0.23%	-0.23%
2019	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	-0.57%	-0.44%	-0.41%	-0.30%	-0.23%	-0.23%
2020	288,844.52	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	-0.55%	-0.43%	-0.40%	-0.29%	-0.23%
2021	14,401,190.12	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.23%	-0.20%	-0.20%	-0.17%

Automobiles
 Account 392
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00			0	NA	NA								
2002	0.00			0	NA	NA	NA							
2003	0.00			0	NA	NA	NA	NA						
2004	0.00			0	NA	NA	NA	NA	NA					
2005	0.00			0	NA	NA	NA	NA	NA	NA				
2006	0.00			0	NA	NA	NA	NA	NA	NA	NA			
2007	0.00			0	NA	NA	NA	NA	NA	NA	NA	NA		
2008	0.00			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2009	0.00			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2010	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2011	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	8,718.11	0.00		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	0.00	55,723.98		55,724	NA	639.18%	639.18%	639.18%	639.18%	639.18%	639.18%	639.18%	639.18%	639.18%
2017	274,980.50	0.00	0.00	0	0.00%	20.26%	19.64%	19.64%	19.64%	19.64%	19.64%	19.64%	19.64%	19.64%
2018	0.00	2,469.14	0.00	2,469	NA	0.90%	21.16%	20.51%	20.51%	20.51%	20.51%	20.51%	20.51%	20.51%
2019	0.00	14,710.35	5.29	14,705	NA	NA	6.25%	26.51%	25.70%	25.70%	25.70%	25.70%	25.70%	25.70%
2020	0.00	3,219.31	2,134.51	1,085	NA	NA	NA	6.64%	26.90%	26.08%	26.08%	26.08%	26.08%	26.08%
2021	46,133.63	6,495.00	0.00	6,495	14.08%	16.43%	48.31%	53.66%	7.71%	25.06%	24.40%	24.40%	24.40%	24.40%

Light Trucks
 Account 392
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00			0	NA	NA								
2002	0.00			0	NA	NA	NA							
2003	0.00			0	NA	NA	NA	NA						
2004	288,225.50			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	0.00			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	37,507.54		(5,113.58)	5,114	13.63%	13.63%	1.57%	1.57%	1.57%	1.57%	1.57%			
2007	0.00			0	NA	13.63%	13.63%	1.57%	1.57%	1.57%	1.57%	1.57%		
2008	0.00			0	NA	NA	13.63%	13.63%	1.57%	1.57%	1.57%	1.57%	1.57%	
2009	0.00			0	NA	NA	NA	13.63%	13.63%	1.57%	1.57%	1.57%	1.57%	1.57%
2010	0.00	0.00	0.00	0	NA	NA	NA	NA	13.63%	13.63%	1.57%	1.57%	1.57%	1.57%
2011	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	13.63%	13.63%	1.57%	1.57%	1.57%
2012				0	NA	NA	NA	NA	NA	NA	13.63%	13.63%	1.57%	1.57%
2013				0	NA	NA	NA	NA	NA	NA	NA	13.63%	13.63%	1.57%
2014				0	NA	NA	NA	NA	NA	NA	NA	NA	13.63%	13.63%
2015	57,114.18	16,242.50	(12,529.03)	28,772	50.38%	50.38%	50.38%	50.38%	50.38%	50.38%	50.38%	50.38%	50.38%	35.81%
2016	653,029.63	387,136.16	0.00	387,136	58.57%	58.57%	58.57%	58.57%	58.57%	58.57%	58.57%	58.57%	58.57%	58.57%
2017	4,334,153.98	231,974.18	0.00	231,974	5.35%	12.41%	12.84%	12.84%	12.84%	12.84%	12.84%	12.84%	12.84%	12.84%
2018	64,456.60	39,883.77	0.00	39,884	61.88%	6.18%	13.05%	13.46%	13.46%	13.46%	13.46%	13.46%	13.46%	13.46%
2019	0.00	61,007.95	57.17	60,951	NA	156.44%	7.57%	14.25%	14.66%	14.66%	14.66%	14.66%	14.66%	14.66%
2020	0.00	134,206.88	88,984.03	45,223	NA	NA	226.60%	8.59%	15.15%	15.54%	15.54%	15.54%	15.54%	15.54%
2021	5,023,500.71	45,160.00	0.00	45,160	0.90%	1.80%	3.01%	3.76%	4.49%	8.04%	8.28%	8.28%	8.28%	8.28%

Trailers
 Account 392
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00			0	NA	NA								
2002	0.00			0	NA	NA	NA							
2003	0.00			0	NA	NA	NA	NA						
2004	795,515.91			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	10,448.45			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	17,000.00		(2,948.00)	2,948	17.34%	10.74%	0.36%	0.36%	0.36%		0.36%			
2007	0.00			0	NA	17.34%	10.74%	0.36%	0.36%	0.36%	0.36%	0.36%		
2008	0.00			0	NA	NA	17.34%	10.74%	0.36%	0.36%	0.36%	0.36%	0.36%	
2009	347,740.50		50.00	(50)	-0.01%	-0.01%	-0.01%	0.79%	0.77%	0.25%	0.25%	0.25%	0.25%	0.25%
2010	0.00	0.00	0.00	0	NA	-0.01%	-0.01%	-0.01%	0.79%	0.77%	0.25%	0.25%	0.25%	0.25%
2011	0.00	0.00	0.00	0	NA	NA	-0.01%	-0.01%	-0.01%	0.79%	0.77%	0.25%	0.25%	0.25%
2012				0	NA	NA	NA	-0.01%	-0.01%	-0.01%	0.79%	0.77%	0.25%	0.25%
2013				0	NA	NA	NA	NA	-0.01%	-0.01%	-0.01%	0.79%	0.77%	0.25%
2014				0	NA	NA	NA	NA	NA	-0.01%	-0.01%	-0.01%	0.79%	0.77%
2015	38,496.73	17,008.75	(25,923.18)	42,932	111.52%	111.52%	111.52%	111.52%	111.52%	111.52%	11.10%	11.10%	11.10%	11.37%
2016	30,513.96	407,077.74	0.00	407,078	1334.07%	652.09%	652.09%	652.09%	652.09%	652.09%	652.09%	107.97%	107.97%	107.97%
2017	0.00	72,582.31	0.00	72,582	NA	1571.94%	757.26%	757.26%	757.26%	757.26%	757.26%	757.26%	125.38%	125.38%
2018	151,940.12	144,513.30	0.00	144,513	95.11%	142.88%	342.10%	301.92%	301.92%	301.92%	301.92%	301.92%	301.92%	117.30%
2019	0.00	392,800.39	24.64	392,776	NA	353.62%	401.39%	557.37%	479.69%	479.69%	479.69%	479.69%	479.69%	479.69%
2020	0.00	7,416.23	4,917.23	2,499	NA	NA	355.26%	403.03%	558.74%	480.82%	480.82%	480.82%	480.82%	480.82%
2021	0.00	56,312.50	0.00	56,313	NA	NA	NA	392.33%	440.10%	589.61%	506.31%	506.31%	506.31%	506.31%

Heavy Trucks
 Account 392
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00			0	NA	NA								
2002	0.00			0	NA	NA	NA							
2003	0.00			0	NA	NA	NA	NA						
2004	11,702,759.04			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	0.00			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	0.00			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	0.00			0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	0.00			0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	0.00			0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2010	0.00	0.00	1,395.64	(1,396)	NA	NA	NA	NA	NA	NA	-0.01%	-0.01%	-0.01%	-0.01%
2011	0.00	0.00	1,318.34	(1,318)	NA	NA	NA	NA	NA	NA	NA	-0.02%	-0.02%	-0.02%
2012				0	NA	NA	NA	NA	NA	NA	NA	NA	-0.02%	-0.02%
2013				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-0.02%
2014				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	0.00	45,062.50	(35,335.96)	80,398	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	0.00	1,589,313.26	0.00	1,589,313	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2017	0.00	253,689.71	0.00	253,690	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2018	2,154,590.89	777,658.98	0.00	777,659	36.09%	47.87%	121.63%	125.36%	125.36%	125.36%	125.36%	125.30%	125.24%	125.24%
2019	0.00	309,452.68	221.44	309,231	NA	50.45%	62.22%	135.98%	139.72%	139.72%	139.72%	139.72%	139.65%	139.59%
2020	0.00	120,876.77	59,041.32	61,835	NA	NA	53.32%	65.09%	138.85%	142.59%	142.59%	142.59%	142.59%	142.52%
2021	9,218,388.54	158,481.73	0.00	158,482	1.72%	2.39%	5.74%	11.49%	13.72%	27.70%	28.41%	28.41%	28.41%	28.41%

Stores Equipment
Account 393
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00			0	NA	NA								
2002	2,370.49			0	0.00%	0.00%	0.00%							
2003	262,619.34			0	0.00%	0.00%	0.00%	0.00%						
2004	122,765.65			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	0.00			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	0.00			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	312,984.89			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	0.00			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	0.00			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	0.00	0.00	0.00	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	707,059.78	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	261,474.31	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	66,913.78	0.00	(2,508.43)	2,508	3.75%	0.76%	0.76%	0.24%	0.24%	0.24%	0.24%	0.19%	0.19%	0.19%
2015	57,768.85	0.00	0.00	0	0.00%	2.01%	0.65%	0.23%	0.23%	0.23%	0.23%	0.23%	0.18%	0.18%
2016	75,370.60	0.00	0.00	0	0.00%	0.00%	1.25%	0.54%	0.54%	0.21%	0.21%	0.21%	0.21%	0.17%
2017	26,667.96	0.00	0.00	0	0.00%	0.00%	0.00%	1.11%	0.51%	0.51%	0.21%	0.21%	0.21%	0.21%
2018	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	1.11%	0.51%	0.51%	0.21%	0.21%	0.21%
2019	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	1.11%	0.51%	0.51%	0.21%	0.21%
2020	7,460.10	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.07%	0.51%	0.51%	0.21%
2021	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.07%	0.51%	0.51%

Tools, Shop, and Garage Equipment
 Account 394
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00			0	NA	NA								
2002	959,246.04			0	0.00%	0.00%	0.00%							
2003	592,001.24			0	0.00%	0.00%	0.00%	0.00%						
2004	1,441,978.47			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	1,768,422.36			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	20,818.91		(5.08)	5	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	7,705,068.52			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	2,283,580.67		1,050.07	(1,050)	-0.05%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	
2009	5,215,158.55		(0.01)	0	0.00%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
2010	0.00	0.00	0.00	0	NA	0.00%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
2011	2,914,763.56	0.00	11,284.44	(11,284)	-0.39%	-0.39%	-0.14%	-0.12%	-0.07%	-0.07%	-0.06%	-0.06%	-0.06%	-0.05%
2012	1,019,225.45	384.00	(5,647.52)	6,032	0.59%	-0.13%	-0.13%	-0.06%	-0.06%	-0.03%	-0.03%	-0.03%	-0.03%	-0.03%
2013	1,884,819.99	0.00	12,920.53	(12,921)	-0.69%	-0.24%	-0.31%	-0.31%	-0.16%	-0.14%	-0.09%	-0.09%	-0.08%	-0.08%
2014	919,705.17	0.00	18,036.91	(18,037)	-1.96%	-1.10%	-0.65%	-0.54%	-0.54%	-0.30%	-0.26%	-0.17%	-0.17%	-0.16%
2015	3,325,572.24	0.00	0.00	0	0.00%	-0.42%	-0.51%	-0.35%	-0.36%	-0.36%	-0.24%	-0.21%	-0.15%	-0.15%
2016	2,209,130.53	0.00	0.00	0	0.00%	0.00%	-0.28%	-0.37%	-0.27%	-0.30%	-0.30%	-0.21%	-0.19%	-0.14%
2017	267,598.70	500.00	0.00	500	0.19%	0.02%	0.01%	-0.26%	-0.35%	-0.25%	-0.28%	-0.28%	-0.20%	-0.18%
2018	45,192.62	1,011.75	0.71	1,011	2.24%	0.48%	0.06%	0.03%	-0.24%	-0.34%	-0.24%	-0.28%	-0.28%	-0.19%
2019	2,721,004.42	2,500.00	14,740.55	(12,241)	-0.45%	-0.41%	-0.35%	-0.20%	-0.13%	-0.30%	-0.37%	-0.29%	-0.31%	-0.31%
2020	3,698,531.46	2,925.00	4,222.76	(1,298)	-0.04%	-0.21%	-0.19%	-0.18%	-0.13%	-0.10%	-0.23%	-0.29%	-0.23%	-0.25%
2021	3,454,345.90	249,349.52	0.00	249,350	7.22%	3.47%	2.39%	2.39%	2.33%	1.91%	1.51%	1.32%	1.11%	1.09%

Hand Held Meter Readers
 Account 394
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00			0	NA	NA								
2002	173,195.13			0	0.00%	0.00%	0.00%							
2003	0.00			0	NA	0.00%	0.00%	0.00%						
2004	0.00			0	NA	NA	0.00%	0.00%	0.00%					
2005	0.00			0	NA	NA	NA	0.00%	0.00%	0.00%				
2006	0.00			0	NA	NA	NA	NA	0.00%	0.00%	0.00%			
2007	0.00			0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%		
2008	0.00			0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	
2009	0.00			0	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%
2010	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%
2011	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00%
2012				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2017				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2018				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2019				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2020				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2021				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Laboratory Equipment
 Account 395
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00			0	NA	NA								
2002	2,490,202.21			0	0.00%	0.00%	0.00%							
2003	1,818,218.75			0	0.00%	0.00%	0.00%	0.00%						
2004	1,449,240.42			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	236,766.90			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	637,170.48			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	566,020.38			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	601,435.81			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	372,409.98			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	1,341,982.62	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	157,715.55	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	308,566.83	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	892,982.54	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	283,176.65	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	474,722.92	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2017	428,134.14	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2018	31,274.98	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2019	159,527.82	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2020	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2021	445,688.65	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Power Operated Equipment
 Account 396
 2000-2011

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00			0	NA	NA								
2002	0.00			0	NA	NA	NA							
2003	0.00			0	NA	NA	NA	NA						
2004	1,757,949.66			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	0.00			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	0.00			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	0.00			0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	3,419.30			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	0.00			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	0.00	0.00	0.00	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	0.00	0.00	6,805.32	(6,805)	NA	NA	NA	NA	-199.03%	-199.03%	-199.03%	-199.03%	-0.39%	-0.39%
2013	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	-199.03%	-199.03%	-199.03%	-199.03%	-0.39%
2014	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	-199.03%	-199.03%	-199.03%	-199.03%
2015	52,719.03	65,252.00	(35,816.05)	101,068	191.71%	191.71%	191.71%	178.80%	178.80%	178.80%	178.80%	167.91%	167.91%	167.91%
2016	828,369.15	2,414,653.19	0.00	2,414,653	291.49%	285.52%	285.52%	285.52%	284.75%	284.75%	284.75%	284.75%	283.65%	283.65%
2017	1,180,759.46	1,667,567.48	0.00	1,667,567	141.23%	203.18%	202.89%	202.89%	202.56%	202.56%	202.56%	202.56%	202.56%	202.22%
2018	0.00	1,007,107.90	0.00	1,007,108	NA	226.52%	253.31%	251.74%	251.74%	251.74%	251.41%	251.41%	251.41%	251.41%
2019	0.00	1,244,391.08	201.08	1,244,190	NA	NA	331.89%	315.24%	312.08%	312.08%	312.08%	311.75%	311.75%	311.75%
2020	0.00	51,192.54	3,509.39	47,683	NA	NA	NA	335.93%	317.61%	314.39%	314.39%	314.39%	314.06%	314.06%
2021	0.00	274,754.00	0.00	274,754	NA	NA	NA	NA	359.20%	331.29%	327.72%	327.72%	327.72%	327.39%

Comm. & Telecomm. Equipment
 Account 397
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	1,725.34			0	0.00%	0.00%								
2002	3,048,699.42			0	0.00%	0.00%	0.00%							
2003	4,493,607.80			0	0.00%	0.00%	0.00%	0.00%						
2004	0.00			0	NA	0.00%	0.00%	0.00%	0.00%					
2005	1,250,459.21			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	1,034,055.05			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	154,493.20			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	307,625.55			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	268,136.98			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	1,333.36	0.00	6,635.26	(6,635)	-497.63%	-497.63%	-2.46%	-1.15%	-0.91%	-0.38%	-0.22%	-0.22%	-0.09%	-0.06%
2012	337,111.75	0.00	3,560.77	(3,561)	-1.06%	-3.01%	-3.01%	-1.68%	-1.12%	-0.95%	-0.48%	-0.30%	-0.30%	-0.13%
2013	119,529.65	0.00	455.03	(455)	-0.38%	-0.88%	-2.33%	-2.33%	-1.47%	-1.03%	-0.90%	-0.48%	-0.31%	-0.31%
2014	512,066.44	0.00	0.00	0	0.00%	-0.07%	-0.41%	-1.10%	-1.10%	-0.86%	-0.69%	-0.63%	-0.39%	-0.27%
2015	128,665.45	0.00	0.00	0	0.00%	0.00%	-0.06%	-0.37%	-0.97%	-0.97%	-0.78%	-0.64%	-0.58%	-0.37%
2016	59,926.13	0.00	0.00	0	0.00%	0.00%	0.00%	-0.06%	-0.35%	-0.92%	-0.92%	-0.75%	-0.61%	-0.56%
2017	697,761.79	0.00	12,472.72	(12,473)	-1.79%	-1.65%	-1.41%	-0.89%	-0.85%	-0.89%	-1.25%	-1.25%	-1.09%	-0.95%
2018	172,387.80	0.00	0.00	0	0.00%	-1.43%	-1.34%	-1.18%	-0.79%	-0.76%	-0.81%	-1.14%	-1.14%	-1.01%
2019	(5,835.34)	0.00	(81.27)	81	-1.39%	0.05%	-1.43%	-1.34%	-1.18%	-0.79%	-0.76%	-0.81%	-1.14%	-1.14%
2020	207,144.07	0.00	10,617.34	(10,617)	-5.13%	-5.23%	-2.82%	-2.15%	-2.03%	-1.83%	-1.30%	-1.24%	-1.21%	-1.51%
2021	3,132,272.14	0.00	0.00	0	0.00%	-0.32%	-0.32%	-0.30%	-0.55%	-0.54%	-0.52%	-0.47%	-0.47%	-0.50%

Comm. & Telecomm. Equipment- Two Way
 Account 397.01
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00			0	NA	NA								
2002	495,151.08			0	0.00%	0.00%	0.00%							
2003	135,107.75			0	0.00%	0.00%	0.00%	0.00%						
2004	192,849.15			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	0.00			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	466,761.34			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	16,504.92			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	0.00			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	98,209.77			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	193,513.11	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	19,682.14	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	147,907.27	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2017	0.00	0.00	8,660.43	(8,660)	NA	-5.86%	-5.86%	-5.86%	-5.17%	-5.17%	-2.40%	-2.40%	-1.89%	-1.89%
2018	0.00	0.00	21,659.42	(21,659)	NA	NA	-20.50%	-20.50%	-20.50%	-18.09%	-18.09%	-8.40%	-8.40%	-6.60%
2019	0.00	0.00	554,162.47	(554,162)	NA	NA	NA	-395.17%	-395.17%	-395.17%	-348.76%	-348.76%	-161.86%	-161.86%
2020	84,649.81	121.68	67,898.43	(67,777)	-80.07%	-734.72%	-760.31%	-770.54%	-280.47%	-280.47%	-280.47%	-258.59%	-258.59%	-146.33%
2021	0.00	0.00	23,523.39	(23,523)	NA	-107.86%	-762.51%	-788.10%	-798.33%	-290.59%	-290.59%	-290.59%	-267.91%	-267.91%

Comm. & Telecomm. Equipment- AMR
 Account 397.02
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00	0.00	0.00	0	NA									
2001	0.00	0.00	0.00	0	NA	NA								
2002	0.00	0.00	0.00	0	NA	NA	NA							
2003	0.00	0.00	0.00	0	NA	NA	NA	NA						
2004	0.00	0.00	0.00	0	NA	NA	NA	NA	NA					
2005	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA				
2006	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA			
2007	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA		
2008	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2009	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2010	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2011	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2017	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2018	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2019	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2020	5,106,701.38	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2021	886,199.42	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Comm. & Telecomm. Equipment- EMS
 Account 397.03
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00			0	NA	NA								
2002	85,516.83			0	0.00%	0.00%	0.00%							
2003	0.00			0	NA	0.00%	0.00%	0.00%						
2004	0.00			0	NA	NA	0.00%	0.00%	0.00%					
2005	0.00			0	NA	NA	NA	0.00%	0.00%	0.00%				
2006	259,700.44			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	15,634,327.17			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	623,795.86			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	1,675,821.47			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	119,120.88	0.00	2,943.00	(2,943)	-2.47%	-2.47%	-0.16%	-0.12%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%
2012	1,826,664.04	0.00	0.00	0	0.00%	-0.15%	-0.15%	-0.08%	-0.07%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
2013	834,711.96	0.00	0.00	0	0.00%	0.00%	-0.11%	-0.11%	-0.07%	-0.06%	-0.01%	-0.01%	-0.01%	-0.01%
2014	0.00	0.00	0.00	0	NA	0.00%	0.00%	-0.11%	-0.11%	-0.07%	-0.06%	-0.01%	-0.01%	-0.01%
2015	241,980.80	0.00	1,037.05	(1,037)	-0.43%	-0.43%	-0.10%	-0.04%	-0.13%	-0.13%	-0.08%	-0.07%	-0.02%	-0.02%
2016	0.00	0.00	0.00	0	NA	-0.43%	-0.43%	-0.10%	-0.04%	-0.13%	-0.13%	-0.08%	-0.07%	-0.02%
2017	110,237.06	0.00	8,015.05	(8,015)	-7.27%	-7.27%	-2.57%	-2.57%	-0.76%	-0.30%	-0.38%	-0.38%	-0.25%	-0.22%
2018	0.00	0.00	3,586.05	(3,586)	NA	-10.52%	-10.52%	-3.59%	-3.59%	-1.06%	-0.42%	-0.50%	-0.50%	-0.32%
2019	0.00	0.00	517.10	(517)	NA	NA	-10.99%	-10.99%	-3.73%	-3.73%	-1.11%	-0.44%	-0.51%	-0.51%
2020	0.00	0.00	0.00	0	NA	NA	NA	-10.99%	-10.99%	-3.73%	-3.73%	-1.11%	-0.44%	-0.51%
2021	0.00	0.00	46,401.07	(46,401)	NA	NA	NA	NA	-53.08%	-53.08%	-16.91%	-16.91%	-5.02%	-1.98%

[illegible]

Transaction	Transactional					2-yr	3-yr	4-yr	5-yr	6-yr	7-yr	8-yr	9-yr	10-yr
Year	History					Net	Net	Net	Net	Net	Net	Net	Net	Net
	Retirements	Salvage	Removal	Net	Net	Salv. %	Salv. %	Salv. %	Salv. %	Salv. %	Salv. %	Salv. %	Salv. %	Salv. %
			Cost	Salvage										
1980	149.00	-	2,010.00	(2,010)	-1348.99%	-1348.99%								
1981	-	-	-	0	NA	-1348.99%		-1348.99%						
1982	-	-	-	0	NA	NA		-1348.99%						
1983	-	-	-	0	NA	NA		-1348.99%						
1984	-	-	-	0	NA	NA		NA	-1348.99%					
1985	-	-	73.00	(73)	NA	NA		NA	NA	-1348.99%	-1348.99%			
1986	-	-	-	0	NA	NA		NA	NA	NA	-1397.99%	-1397.99%		
1987	-	-	-	0	NA	NA		NA	NA	NA	NA	-1397.99%	-1397.99%	
1988	-	-	-	0	NA	NA		NA	NA	NA	NA	NA	-1397.99%	-1397.99%
1989	20,340.00	-	-	0	0.00%	0.00%	0.00%	0.00%	-0.36%	-0.36%	-0.36%	-0.36%	-0.36%	-10.17%
1990	-	13,140.00	-	13,140	NA	64.60%	64.60%	64.60%	64.60%	64.24%	64.24%	64.24%	64.24%	64.24%
1991	-	-	-	0	NA	NA	64.60%	64.60%	64.60%	64.24%	64.24%	64.24%	64.24%	64.24%
1992	2,145.00	-	2,101.00	(2,101)	-97.95%	-97.95%	514.64%	49.09%	49.09%	49.09%	49.09%	48.77%	48.77%	48.77%
1993	-	-	-	0	NA	-97.95%	-97.95%	514.64%	49.09%	49.09%	49.09%	48.77%	48.77%	48.77%
1994	-	-	-	0	NA	NA	-97.95%	-97.95%	514.64%	49.09%	49.09%	49.09%	49.09%	48.77%
1995	560.00	-	-	0	0.00%	0.00%	0.00%	-77.67%	-77.67%	408.10%	47.90%	47.90%	47.90%	47.90%
1996	-	-	-	0	NA	0.00%	0.00%	0.00%	-77.67%	408.10%	47.90%	47.90%	47.90%	47.90%
1997	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	-77.67%	-77.67%	408.10%	47.90%	47.90%
1998	5,402.00	-	264.00	(264)	-4.89%	-4.89%	-4.89%	-4.43%	-4.43%	-4.43%	-29.17%	132.91%	37.88%	
1999	-	-	-	0	NA	-4.89%	-4.89%	-4.89%	-4.43%	-4.43%	-29.17%	-29.17%	-29.17%	132.91%
2000	-	(3,674.00)	-	(3,674)	NA	NA	-72.90%	-72.90%	-72.90%	-66.05%	-66.05%	-74.49%	-74.49%	-74.49%
2001	-	-	-	0	NA	NA	NA	-72.90%	-72.90%	-72.90%	-66.05%	-66.05%	-66.05%	-74.49%
2002	-	-	-	0	NA	NA	NA	-72.90%	-72.90%	-72.90%	-66.05%	-66.05%	-66.05%	-66.05%
2003	1,756.52	-	-	0	0.00%	0.00%	0.00%	-209.16%	-209.16%	-55.01%	-55.01%	-55.01%	-51.02%	-51.02%
2004	-	-	-	0	NA	0.00%	0.00%	-209.16%	-209.16%	-55.01%	-55.01%	-55.01%	-51.02%	-51.02%
2005	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	-209.16%	-209.16%	-55.01%	-55.01%	-55.01%
2006	22,284.05	-	3,884.71	(3,885)	-17.43%	-17.43%	-17.43%	-16.16%	-16.16%	-31.44%	-26.57%	-26.57%	-26.57%	-26.57%
2007	11,908.63	-	-	0	0.00%	-11.36%	-11.36%	-11.36%	-10.81%	-10.81%	-21.03%	-21.03%	-21.03%	-18.92%
2008	-	-	-	0	NA	0.00%	-11.36%	-11.36%	-11.36%	-10.81%	-10.81%	-21.03%	-21.03%	-21.03%
2009	-	-	-	0	NA	NA	0.00%	-11.36%	-11.36%	-11.36%	-10.81%	-10.81%	-10.81%	-21.03%
2010	-	-	-	0	NA	NA	NA	0.00%	-11.36%	-11.36%	-10.81%	-10.81%	-10.81%	-21.03%
2011	-	-	-	0	NA	NA	NA	NA	0.00%	-11.36%	-11.36%	-11.36%	-10.81%	-10.81%
2012	-	-	-	0	NA	NA	NA	NA	NA	0.00%	-11.36%	-11.36%	-11.36%	-10.81%
2013	-	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	-11.36%	-11.36%	-11.36%
2014	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	0.00%	-11.36%	-11.36%
2015	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	-11.36%
2016	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00%
2017	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2018	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2019	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2020	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2021	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Xcel Energy
Mains
Account 367
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	19,112.00	-	-	0	0.00%	0.00%								
1981	95,035.00	540,123.00	-	540,123	568.34%	473.18%	473.18%							
1982	1,774.00	-	3,875.00	(3,875)	-218.43%	553.92%	462.60%	462.60%						
1983	-	62,960.00	-	62,960	NA	3330.61%	618.96%	516.91%	516.91%					
1984	-	232,019.00	3,852.00	228,167	NA	NA	16192.33%	854.65%	713.74%	713.74%				
1985	44,484.00	149,522.00	8,449.00	141,073	317.13%	830.05%	971.59%	925.95%	685.42%	603.75%	603.75%			
1986	-	21,041.00	7,139.00	13,902	NA	348.38%	861.30%	1002.84%	956.00%	695.26%	612.42%	612.42%		
1987	2,488.00	309,491.00	1,243.00	308,248	12389.39%	12948.15%	986.17%	1471.92%	1605.96%	1539.56%	897.61%	792.30%	792.30%	
1988	-	570.00	-	570	NA	12412.30%	12971.06%	987.38%	1473.13%	1607.17%	1540.73%	898.01%	792.65%	792.65%
1989	-	-	-	0	NA	NA	12412.30%	12971.06%	987.38%	1473.13%	1607.17%	1540.73%	898.01%	792.65%
1990	-	-	3,799.00	(3,799)	NA	NA	NA	12259.61%	12818.37%	979.29%	1465.05%	1599.08%	1532.94%	895.37%
1991	182,624.00	192,281.00	40,932.00	151,349	82.87%	80.79%	80.79%	81.11%	246.54%	254.05%	266.27%	365.65%	393.07%	388.38%
1992	292,293.00	-	29,780.00	(29,780)	-10.19%	25.60%	24.80%	24.80%	24.92%	89.36%	92.27%	111.43%	155.15%	167.22%
1993	-	155,991.00	204.00	155,787	NA	43.11%	58.40%	57.60%	57.60%	57.72%	121.99%	124.90%	141.28%	185.00%
1994	425,292.00	-	36,927.00	(36,927)	-8.68%	27.95%	12.41%	26.71%	26.29%	26.35%	60.42%	61.96%	73.95%	
1995	-	(155,991.00)	3,540.00	(159,531)	NA	-46.19%	-9.56%	-9.82%	8.99%	8.56%	8.56%	42.75%	44.29%	
1996	-	347,925.00	12,909.00	335,016	NA	32.58%	69.21%	36.87%	46.20%	45.78%	45.78%	45.84%	79.86%	
1997	20,566.00	83,015.00	-	83,015	403.65%	2032.63%	1256.93%	49.70%	84.64%	47.09%	54.19%	53.77%	53.84%	
1998	-	-	-	0	NA	403.65%	2032.63%	1256.93%	49.70%	84.64%	47.09%	54.19%	53.77%	
1999	-	-	-	0	NA	NA	403.65%	2032.63%	1256.93%	49.70%	84.64%	47.09%	54.19%	
2000	9,809.00	(22,780.00)	(81,140.00)	58,360	594.96%	594.96%	594.96%	465.43%	1568.37%	1043.16%	61.43%	95.62%	54.27%	59.89%
2001	24,255.00	-	15,956.06	(15,956)	-65.78%	124.48%	124.48%	124.48%	229.58%	842.82%	550.80%	55.00%	87.47%	50.50%
2002	-	-	-	0	NA	-65.78%	124.48%	124.48%	229.58%	842.82%	550.80%	55.00%	87.47%	
2003	37,753.50	-	-	0	0.00%	0.00%	-25.73%	59.04%	59.04%	59.04%	135.76%	498.40%	325.71%	50.99%
2004	-	-	-	0	NA	0.00%	0.00%	-25.73%	59.04%	59.04%	135.76%	498.40%	325.71%	
2005	346,129.44	-	-	0	0.00%	0.00%	0.00%	0.00%	-3.91%	10.15%	10.15%	28.60%	105.00%	
2006	30,760.23	13,106.36	22,402.17	(9,296)	-30.22%	-2.47%	-2.47%	-2.24%	-5.75%	7.38%	7.38%	24.75%		
2007	118,420.66	52,697.93	7,627.79	45,070	38.06%	23.98%	7.22%	7.22%	6.71%	6.71%	3.56%	13.78%	13.78%	
2008	-	-	-	0	NA	38.06%	23.98%	7.22%	6.71%	6.71%	3.56%	13.78%	13.78%	
2009	-	-	-	0	NA	NA	38.06%	23.98%	7.22%	7.22%	6.71%	3.56%	13.78%	
2010	-	-	-	0	NA	NA	NA	23.98%	7.22%	23.98%	7.22%	6.71%	3.56%	
2011	670,109.71	-	228,914.98	(228,915)	-34.16%	-34.16%	-34.16%	-34.16%	-23.31%	-23.57%	-16.57%	-16.57%	-16.05%	-16.05%
2012	697.53	-	0.12	(0)	-0.02%	-34.13%	-34.13%	-34.13%	-34.13%	-23.29%	-23.55%	-16.56%	-16.56%	-16.04%
2013	1,612.46	-	-	0	0.00%	-0.01%	-34.04%	-34.04%	-34.04%	-23.25%	-23.51%	-16.54%	-16.54%	
2014	1,523,206.08	-	1,420,195.37	(1,420,195)	-93.24%	-93.14%	-93.10%	-75.11%	-75.11%	-75.11%	-69.32%	-68.80%	-59.95%	
2015	1,276.35	-	56,357.31	(56,357)	-4415.51%	-96.86%	-96.75%	-96.71%	-77.63%	-77.63%	-77.63%	-71.71%	-71.71%	
2016	816,534.48	-	55,750.60	(55,751)	-6.83%	-13.71%	-65.45%	-65.41%	-65.39%	-58.45%	-58.45%	-58.45%	-54.80%	
2017	33,742.30	-	5,973.76	(5,974)	-17.70%	-17.70%	-13.87%	-64.78%	-64.71%	-57.99%	-57.99%	-57.99%	-57.99%	
2018	137,719.42	-	345,305.50	(345,306)	-250.73%	-204.87%	-41.20%	-46.84%	-74.97%	-74.92%	-74.90%	-66.33%	-66.33%	
2019	1,187,092.66	-	1,545,584.30	(1,545,584)	-130.20%	-142.73%	-139.62%	-89.77%	-92.31%	-92.69%	-92.65%	-83.67%	-83.67%	
2020	1,157,559.08	-	4,895,314.12	(4,895,314)	-422.90%	-274.71%	-273.38%	-269.95%	-205.48%	-207.09%	-171.39%	-171.33%	-171.31%	-154.69%
2021	-	-	-	0	NA	-422.90%	-274.71%	-273.38%	-269.95%	-205.48%	-207.09%	-171.39%	-171.33%	-171.31%

Xcel Energy
Measure and Regulating Station
Account 369
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	111,297.00	2,427.00	1,062.00	1,365	1.23%	1.23%								
1981	180,953.00	24,666.00	7,336.00	17,330	9.58%	6.40%	6.40%							
1982	31,495.00	-	1,486.00	(1,486)	-4.72%	7.46%	5.32%	5.32%						
1983	3,775.00	(38.00)	1,670.00	(1,708)	-45.25%	-9.06%	6.54%	4.73%	4.73%					
1984	52,154.00	-	1,533.00	(1,533)	-2.94%	-5.79%	-5.41%	4.70%	3.68%	3.68%				
1985	-	-	513.00	(513)	NA	-3.92%	-6.71%	-5.99%	4.50%	3.54%	3.54%			
1986	-	-	-	0	NA	NA	-3.92%	-6.71%	-5.99%	4.50%	3.54%	3.54%		
1987	-	-	-	0	NA	NA	-3.92%	-6.71%	-5.99%	4.50%	3.54%	3.54%	3.54%	
1988	5,170.00	-	-	0	0.00%	0.00%	0.00%	-9.92%	-3.57%	-6.14%	-5.66%	4.42%	3.50%	3.50%
1989	107,274.00	-	-	0	0.00%	0.00%	0.00%	0.00%	-0.46%	-1.24%	-2.23%	-2.62%	3.17%	2.73%
1990	3,574.00	69,016.00	-	69,016	1931.06%	62.26%	59.49%	59.49%	59.49%	59.05%	39.82%	37.95%	31.35%	21.10%
1991	9,712.00	-	1,855.00	(1,855)	-19.10%	505.50%	55.71%	53.42%	53.42%	53.42%	53.01%	36.61%	34.90%	29.05%
1992	9,661.00	-	(580.00)	580	6.00%	-6.58%	295.21%	52.02%	50.03%	50.03%	50.03%	49.65%	35.03%	33.45%
1993	8,740.00	-	-	0	0.00%	3.15%	-4.54%	213.78%	48.75%	47.00%	47.00%	47.00%	46.64%	33.47%
1994	421,740.00	3,512.00	-	3,512	0.83%	0.82%	0.93%	0.50%	15.71%	12.71%	12.59%	12.59%	12.59%	12.50%
1995	14,488.00	-	1,266.00	(1,266)	-8.74%	0.51%	0.50%	0.62%	0.21%	14.96%	12.17%	12.06%	12.06%	12.06%
1996	1,829.00	-	-	0	0.00%	-7.76%	0.51%	0.50%	0.62%	0.21%	14.90%	12.13%	12.02%	12.02%
1997	129,294.00	5,260.00	-	5,260	4.07%	4.01%	2.74%	1.32%	1.30%	1.38%	1.05%	12.56%	10.65%	10.58%
1998	159,608.00	-	5,403.00	(5,403)	-3.39%	-0.05%	-0.05%	-0.46%	0.29%	0.29%	0.36%	0.11%	9.21%	8.07%
1999	13,276.00	-	3,147.00	(3,147)	-23.70%	-4.95%	-1.09%	-1.08%	-1.43%	-0.14%	-0.14%	-0.06%	-0.30%	8.64%
2000	10,740.00	(17,609.00)	34,025.00	(51,634)	-480.76%	-228.10%	-32.78%	-17.55%	-17.45%	-17.07%	-7.01%	-6.93%	-6.77%	-6.93%
2001	-	-	-	0	NA	-480.76%	-228.10%	-32.78%	-17.55%	-17.45%	-17.07%	-7.01%	-6.93%	-6.77%
2002	-	-	-	0	NA	-480.76%	-228.10%	-32.78%	-17.55%	-17.45%	-17.07%	-7.01%	-6.93%	-6.77%
2003	2,275.10	-	-	0	0.00%	0.00%	0.00%	-396.72%	-208.36%	-32.37%	-17.43%	-17.32%	-16.95%	-6.99%
2004	-	-	-	0	NA	0.00%	0.00%	0.00%	-396.72%	-208.36%	-32.37%	-17.43%	-17.32%	-16.95%
2005	1,361.14	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	-359.16%	-198.11%	-32.14%	-17.35%	-17.25%
2006	130,031.26	-	71,892.06	(71,892)	-55.29%	-54.72%	-54.72%	-53.78%	-53.78%	-85.54%	-80.33%	-41.63%	-28.40%	-28.40%
2007	23,421.26	-	34,657.91	(34,658)	-147.98%	-69.44%	-68.82%	-68.82%	-67.83%	-67.83%	-67.83%	-94.25%	-89.08%	-48.94%
2008	-	-	-	0	NA	-147.98%	-69.44%	-68.82%	-67.83%	-67.83%	-67.83%	-94.25%	-89.08%	-48.94%
2009	131,357.29	-	3,056.00	(3,056)	-2.33%	-2.33%	-24.37%	-38.48%	-38.30%	-38.30%	-38.00%	-38.00%	-38.00%	-53.89%
2010	12,799.70	-	-	0	0.00%	-2.12%	-2.12%	-22.51%	-36.83%	-36.66%	-36.66%	-36.38%	-36.38%	-36.38%
2011	56,894.57	-	49,227.50	(49,228)	-86.52%	-70.63%	-26.01%	-26.01%	-38.73%	-44.80%	-44.63%	-44.35%	-44.35%	-44.35%
2012	96,989.97	-	-	0	0.00%	-31.99%	-29.53%	-17.54%	-17.54%	-17.54%	-35.18%	-35.07%	-35.07%	-34.90%
2013	28,111.37	-	-	0	0.00%	0.00%	-27.05%	-25.27%	-16.03%	-16.03%	-24.87%	-33.12%	-33.02%	-33.02%
2014	79,134.87	-	155,827.48	(155,827)	-196.91%	-145.30%	-76.30%	-78.53%	-74.86%	-51.35%	-51.35%	-56.63%	-56.32%	-56.18%
2015	8,377.17	-	39,033.36	(39,033)	-465.95%	-222.67%	-168.53%	-91.65%	-90.57%	-86.46%	-59.75%	-59.75%	-64.47%	-62.37%
2016	47,152.69	-	-	0	0.00%	-70.29%	-144.70%	-119.71%	-75.01%	-77.08%	-74.09%	-53.63%	-53.63%	-58.19%
2017	33,571.94	-	11,703.02	(11,703)	-34.86%	-14.50%	-56.94%	-122.78%	-105.20%	-70.42%	-70.42%	-52.36%	-52.36%	-52.36%
2018	109,074.87	-	3,260.04	(3,260)	-2.99%	-10.49%	-7.88%	-27.25%	-75.66%	-68.70%	-52.14%	-56.40%	-54.87%	-43.43%
2019	26,444.27	-	6,369.15	(6,369)	-24.09%	-7.11%	-12.62%	-9.86%	-26.87%	-71.17%	-65.14%	-50.41%	-54.64%	-53.24%
2020	73,012.73	-	50,303.41	(50,303)	-68.90%	-56.98%	-28.74%	-29.59%	-24.77%	-37.18%	-70.73%	-65.82%	-53.10%	-56.50%
2021	-	-	0.05	(0)	NA	-68.90%	-56.98%	-28.74%	-29.59%	-24.77%	-37.18%	-70.73%	-65.82%	-53.10%

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
1980	-	-	-	0	NA	NA								
1981	-	-	-	0	NA	NA	NA							
1982	-	-	-	0	NA	NA	NA	NA						
1983	-	-	-	0	NA	NA	NA	NA	NA					
1984	918.00		919.00	(919)	-100.11%	-100.11%	-100.11%	-100.11%	-100.11%	-100.11%				
1985	106.00	436.00		436	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%			
1986	-	-	-	0	NA	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%		
1987	-	-	-	0	NA	NA	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	
1988	-	-	-	0	NA	NA	NA	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%
1989	-	-	-	0	NA	NA	NA	NA	411.32%	-47.17%	-47.17%	-47.17%	-47.17%	-47.17%
1990	-	-	-	0	NA	NA	NA	NA	NA	411.32%	-47.17%	-47.17%	-47.17%	-47.17%
1991	435.00		-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	80.59%	-33.10%		
1992	8,491.00		117.00	(117)	-1.38%	-1.31%	-1.31%	-1.31%	-1.31%	-1.31%	-1.31%	3.53%	-6.03%	-6.03%
1993	-	-	-	0	NA	-1.38%	-1.31%	-1.31%	-1.31%	-1.31%	-1.31%	3.53%	-6.03%	-6.03%
1994	3,680.00	-	365.00	(365)	-9.92%	-9.92%	-3.96%	-3.82%	-3.82%	-3.82%	-3.82%	-3.82%	-3.82%	-0.36%
1995	-	-	-	0	NA	-9.92%	-9.92%	-3.96%	-3.82%	-3.82%	-3.82%	-3.82%	-3.82%	-3.82%
1996	411.00	-	-	0	0.00%	0.00%	-8.92%	-8.92%	-3.83%	-3.70%	-3.70%	-3.70%	-3.70%	-3.70%
1997	-	-	-	0	NA	0.00%	0.00%	-8.92%	-3.83%	-3.70%	-3.70%	-3.70%	-3.70%	-3.70%
1998	-	-	-	0	NA	NA	0.00%	0.00%	-8.92%	-3.83%	-3.70%	-3.70%	-3.70%	-3.70%
1999	-	-	-	0	NA	NA	NA	0.00%	0.00%	-8.92%	-3.83%	-3.70%	-3.70%	-3.70%
2000	1,187.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-6.92%	-3.50%	-3.50%	-3.50%
2001	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-6.92%	-3.50%	-3.50%
2002	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-6.92%	-3.50%
2003	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-6.92%
2004	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2005	-	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2006	4,392.23	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2007	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2008	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2009	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2012	4,534.22	-	2,877.91	(2,878)	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-32.24%	-32.24%	-32.24%	-32.24%
2013	-	-		0	NA	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-32.24%	-32.24%	-32.24%	-32.24%
2014	-	-		0	NA	NA	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-32.24%	-32.24%
2015	-	-		0	NA	NA	NA	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-32.24%	-32.24%
2016	-	-		0	NA	NA	NA	NA	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%
2017	-	-	-	0	NA	NA	NA	NA	NA	-63.47%	-63.47%	-63.47%	-63.47%	-63.47%
2018	-	-	-	0	NA	NA	NA	NA	NA	NA	-63.47%	-63.47%	-63.47%	-63.47%
2019	-	-	(0.01)	0	NA	NA	NA	NA	NA	NA	NA	-63.47%	-63.47%	-63.47%
2020	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	-63.47%	-63.47%
2021	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	-63.47%

Xcel Energy
Mains- Metallic
Account 376
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	387,831.00	79,920.00	458,132.00	(378,212)	-97.52%	-97.52%								
1981	825,609.00	580.00	367,691.00	(367,111)	-44.47%	-61.42%	-61.42%							
1982	605,121.00	7,109.00	329,477.00	(322,368)	-53.27%	-48.19%	-58.71%	-58.71%						
1983	339,003.00	164,775.00	178,171.00	(13,396)	-3.95%	-35.56%	-39.72%	-50.11%	-50.11%					
1984	258,818.00	2,846.00	141,735.00	(138,889)	-53.66%	-25.47%	-39.46%	-41.50%	-50.49%	-50.49%				
1985	183,413.00	6,428.00	137,198.00	(130,770)	-71.30%	-60.98%	-36.23%	-43.67%	-43.97%	-51.96%	-51.96%			
1986	163,111.00	526,716.00	230,624.00	296,092	181.53%	47.71%	4.37%	1.38%	-19.96%	-28.48%	-38.17%	-38.17%		
1987	411,428.00	(241,164.00)	237,676.00	(478,840)	-116.38%	-31.81%	-41.36%	-44.49%	-34.36%	-40.19%	-41.46%	-48.31%	-48.31%	
1988	356,277.00	58,599.00	180,326.00	(121,727)	-34.17%	-78.23%	-32.71%	-39.06%	-41.81%	-34.32%	-39.27%	-40.63%	-46.88%	-46.88%
1989	397,725.00	40,142.00	197,681.00	(157,539)	-39.61%	-37.04%	-65.05%	-34.78%	-39.21%	-41.32%	-35.32%	-39.32%	-40.52%	-46.15%
1990	605,322.00	42,383.00	293,405.00	(251,022)	-41.47%	-40.73%	-39.01%	-56.99%	-36.87%	-39.85%	-41.36%	-36.69%	-39.71%	-40.66%
1991	686,098.00	49,050.00	332,740.00	(283,690)	-41.35%	-41.40%	-40.98%	-39.80%	-52.62%	-38.04%	-40.22%	-41.36%	-37.63%	-39.99%
1992	1,286,023.00	4,254.00	522,481.00	(518,227)	-40.30%	-40.66%	-40.85%	-40.69%	-39.99%	-48.39%	-38.79%	-40.24%	-41.04%	-38.36%
1993	539,039.00	(763.00)	302,029.00	(302,792)	-56.17%	-44.99%	-43.99%	-43.50%	-43.06%	-42.24%	-49.37%	-40.89%	-42.10%	-42.71%
1994	637,351.00	1,785.00	276,351.00	(274,566)	-43.08%	-49.08%	-44.49%	-43.81%	-43.43%	-43.06%	-42.36%	-48.55%	-41.17%	-42.22%
1995	1,164,725.00	(5,100.00)	217,282.00	(222,382)	-19.09%	-27.58%	-34.16%	-36.34%	-37.13%	-37.67%	-37.81%	-37.58%	-42.91%	-37.05%
1996	316,021.00	3,653.00	187,948.00	(184,295)	-58.32%	-27.46%	-32.16%	-37.03%	-38.10%	-38.58%	-38.91%	-38.96%	-43.67%	-43.67%
1997	379,795.00	2,859.00	178,040.00	(175,181)	-46.13%	-51.66%	-31.27%	-34.29%	-38.17%	-38.80%	-39.15%	-39.40%	-39.42%	-39.12%
1998	1,161,767.00	96,612.00	311,185.00	(214,573)	-18.47%	-25.28%	-30.90%	-26.35%	-29.26%	-32.72%	-34.50%	-35.26%	-35.81%	-36.02%
1999	1,064,354.00	57,589.00	35,771.00	21,818	2.05%	-8.66%	-14.12%	-18.90%	-18.95%	-22.21%	-25.69%	-28.56%	-29.77%	-30.67%
2000	944,891.00	158,394.00	94,517.00	63,877	6.76%	4.27%	-4.06%	-8.56%	-12.63%	-14.13%	-17.38%	-20.75%	-24.10%	-25.55%
2001	644,735.38	(5.53)	46,542.36	(46,548)	-7.22%	1.09%	1.48%	-4.60%	-8.36%	-11.86%	-13.34%	-16.34%	-19.48%	-22.77%
2002	423,961.92	(2,932.14)	(189,519.08)	186,587	44.01%	13.10%	10.13%	7.33%	0.26%	-3.55%	-7.06%	-9.36%	-12.55%	-15.78%
2003	348,764.48	-	13,959.09	(13,959)	-4.00%	22.34%	8.89%	8.04%	6.18%	-0.06%	-3.58%	-6.86%	-9.07%	-12.13%
2004	444,144.51	-	82,638.44	(82,638)	-18.61%	-12.18%	7.40%	2.33%	3.82%	-1.70%	-4.82%	-7.77%	-9.68%	-9.68%
2005	864,678.19	-	71,485.66	(71,486)	-8.27%	-11.78%	-10.14%	0.89%	-1.03%	0.98%	1.22%	-2.66%	-5.29%	-7.83%
2006	567,305.72	-	148,722.39	(148,722)	-26.22%	-15.38%	-16.14%	-14.24%	-4.92%	-5.37%	-2.66%	-4.73%	-7.03%	-7.03%
2007	283,203.53	-	130,104.66	(130,105)	-45.94%	-32.78%	-20.42%	-20.05%	-17.82%	-8.88%	-8.58%	-5.37%	-3.96%	-6.46%
2008	382,030.04	-	90,419.46	(90,419)	-23.67%	-33.15%	-29.96%	-21.02%	-20.59%	-18.59%	-10.58%	-10.04%	-6.80%	-5.22%
2009	324,144.51	-	51,002.87	(51,003)	-15.73%	-20.03%	-27.44%	-27.00%	-20.31%	-20.04%	-18.30%	-11.04%	-10.47%	-7.35%
2010	986,972.41	-	140,357.15	(140,357)	-14.22%	-14.60%	-16.64%	-20.84%	-22.04%	-18.55%	-17.34%	-11.72%	-11.17%	-11.17%
2011	650,594.06	-	366,487.74	(366,488)	-56.33%	-30.95%	-28.44%	-27.66%	-29.63%	-29.02%	-24.60%	-24.01%	-22.57%	-17.22%
2012	736,018.64	75,511.00	126,579.79	(51,069)	-6.94%	-30.11%	-23.51%	-22.57%	-22.71%	-24.66%	-24.89%	-21.89%	-21.61%	-20.51%
2013	1,014,596.19	74,292.52	165,990.02	(91,698)	-9.04%	-8.16%	-21.21%	-19.17%	-18.87%	-19.32%	-21.04%	-21.64%	-19.65%	-19.57%
2014	675,597.28	248.47	479,239.01	(478,991)	-70.90%	-33.76%	-25.63%	-32.12%	-27.77%	-26.88%	-26.63%	-27.71%	-27.56%	-24.99%
2015	1,166,008.48	-	353,277.21	(353,277)	-30.30%	-45.19%	-32.35%	-27.14%	-31.62%	-28.34%	-27.35%	-28.19%	-28.03%	-24.99%
2016	220,789.87	-	808,052.11	(808,052)	-365.98%	-83.74%	-79.53%	-56.29%	-46.76%	-48.16%	-42.01%	-40.54%	-39.49%	-39.77%
2017	907,523.30	-	1,612,912.04	(1,612,912)	-177.73%	-214.56%	-120.92%	-109.54%	-83.95%	-71.94%	-70.05%	-61.38%	-59.17%	-57.25%
2018	285,231.27	2,153.74	1,043,061.81	(1,040,908)	-364.93%	-222.50%	-244.91%	-147.90%	-131.92%	-102.72%	-88.64%	-84.92%	-74.42%	-71.69%
2019	788,424.58	500.00	723,490.22	(722,990)	-91.70%	-164.29%	-170.44%	-124.05%	-134.74%	-124.08%	-101.00%	-89.05%	-85.75%	-76.25%
2020	3,817,688.47	(60,798.19)	1,183,572.99	(1,244,371)	-32.59%	-42.71%	-61.50%	-79.69%	-90.19%	-80.47%	-79.65%	-71.58%	-66.63%	-65.98%
2021	1,708,843.81	(500.00)	721,969.41	(722,469)	-42.28%	-35.59%	-42.59%	-56.52%	-71.18%	-79.60%	-73.13%	-72.98%	-66.85%	-62.95%

Xcel Energy
Mains- Plastic
Account 376
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	35,605.00	22,108.00	57,784.00	(35,676)	-100.20%	-100.20%								
1981	101,087.00	72,317.00	26,159.00	46,158	45.66%	7.67%	7.67%							
1982	67,171.00	36,173.00	33,419.00	2,754	4.10%	29.07%	6.49%	6.49%						
1983	73,148.00	85,054.00	30,023.00	55,031	75.23%	41.18%	43.06%	24.64%	24.64%					
1984	70,630.00	17,137.00	21,494.00	(4,357)	-6.17%	35.24%	25.33%	31.91%	18.38%	18.38%				
1985	82,520.00	106,421.00	16,770.00	89,651	108.64%	55.69%	62.01%	48.75%	47.96%	35.70%	35.70%			
1986	26,360.00	104,119.00	17,643.00	86,476	328.06%	161.76%	95.69%	89.77%	71.77%	65.50%	52.58%			
1987	176,931.00	305,993.00	25,515.00	280,478	158.52%	180.51%	159.76%	126.88%	118.08%	102.67%	93.03%	82.17%	82.17%	
1988	71,981.00	84,716.00	27,728.00	56,988	79.17%	135.58%	154.01%	143.55%	118.86%	112.50%	99.70%	91.54%	81.87%	81.87%
1989	87,195.00	50,357.00	17,237.00	33,120	37.98%	56.61%	110.26%	126.10%	122.86%	105.19%	101.46%	91.49%	85.37%	77.04%
1990	179,821.00	132,120.00	49,192.00	82,928	46.12%	43.46%	51.04%	87.90%	99.58%	100.77%	89.91%	88.52%	81.73%	77.84%
1991	199,509.00	102,292.00	40,741.00	61,551	30.85%	38.09%	38.07%	43.56%	71.99%	81.09%	83.85%	76.75%	76.63%	71.93%
1992	412,064.00	3,526.00	69,671.00	(66,145)	-16.05%	-0.75%	9.90%	12.69%	17.72%	39.82%	46.40%	50.55%	47.49%	48.96%
1993	212,635.00	18,927.00	51,695.00	(32,768)	-15.41%	-15.83%	-4.53%	4.54%	7.21%	11.66%	31.05%	36.78%	40.87%	38.69%
1994	377,917.00	2,738.00	44,330.00	(41,592)	-11.01%	-12.59%	-14.01%	-6.57%	0.29%	2.52%	6.10%	21.80%	26.43%	30.14%
1995	679,958.00	(31,276.00)	71,879.00	(103,155)	-15.17%	-13.68%	-13.97%	-14.48%	-9.68%	-4.81%	-3.07%	-0.41%	11.32%	14.76%
1996	122,055.00	74,816.00	67,252.00	7,564	6.20%	-11.92%	-11.63%	-12.20%	-13.08%	-8.71%	-4.19%	-2.58%	-0.06%	11.07%
1997	410,820.00	50,651.00	60,089.00	(9,438)	-2.30%	-0.35%	-8.66%	-9.22%	-9.95%	-11.08%	-7.62%	-3.89%	-2.53%	-0.40%
1998	718,480.00	24,132.00	91,963.00	(67,831)	-9.44%	-6.84%	-5.57%	-8.95%	-9.29%	-9.80%	-10.68%	-8.04%	-5.10%	-3.99%
1999	1,047,583.00	12,955.00	75,413.00	(62,458)	-5.96%	-7.38%	-6.42%	-5.75%	-7.90%	-8.25%	-8.68%	-9.44%	-7.52%	-5.31%
2000	722,555.00	17,415.00	51,491.00	(34,076)	-4.72%	-5.45%	-6.60%	-5.99%	-5.50%	-7.28%	-7.62%	-8.01%	-8.71%	-7.10%
2001	574,390.66	(5.70)	30,747.04	(30,753)	-5.35%	-5.00%	-5.43%	-6.37%	-5.89%	-5.48%	-7.02%	-7.34%	-7.70%	-8.35%
2002	799,168.97	(425.62)	52,732.25	(53,158)	-6.65%	-6.11%	-5.63%	-5.74%	-6.43%	-6.03%	-5.69%	-6.96%	-7.24%	-7.55%
2003	691,219.34	-	122.74	(123)	-0.02%	-3.57%	-4.07%	-4.24%	-4.71%	-5.46%	-5.19%	-4.92%	-6.13%	-6.43%
2004	400,629.89	-	13,815.66	(13,816)	-3.45%	-1.28%	-3.55%	-3.97%	-4.14%	-4.59%	-5.29%	-5.06%	-4.81%	-5.96%
2005	874,538.97	83,378.98	74,902.72	8,476	0.97%	-0.42%	-0.28%	-2.12%	-2.68%	-3.04%	-3.64%	-4.35%	-4.22%	-4.02%
2006	658,489.15	-	98,788.28	(98,788)	-15.00%	-5.89%	-5.39%	-3.97%	-4.60%	-4.71%	-4.71%	-4.94%	-5.43%	-5.25%
2007	1,668,720.52	-	152,404.37	(152,404)	-9.13%	-10.79%	-7.58%	-7.12%	-5.98%	-6.01%	-5.86%	-5.86%	-6.19%	-6.19%
2008	1,772,781.48	-	306,435.27	(306,435)	-17.29%	-13.33%	-13.60%	-11.04%	-10.47%	-9.28%	-8.98%	-8.70%	-8.34%	-8.07%
2009	1,073,525.81	-	243,617.47	(243,617)	-22.69%	-19.33%	-15.56%	-14.59%	-13.11%	-12.51%	-11.30%	-10.83%	-10.46%	-10.01%
2010	1,606,639.34	-	239,094.89	(239,095)	-14.88%	-18.01%	-17.72%	-15.38%	-15.34%	-13.48%	-12.98%	-11.96%	-11.51%	-11.16%
2011	624,914.23	-	338,991.12	(338,991)	-54.25%	-25.91%	-24.86%	-22.22%	-18.98%	-18.63%	-16.56%	-15.95%	-14.78%	-14.14%
2012	585,178.55	28,892.32	128,955.22	(100,063)	-17.10%	-36.28%	-24.08%	-23.69%	-21.69%	-18.83%	-18.51%	-16.59%	-16.02%	-14.91%
2013	504,951.64	12,923.48	207,708.47	(194,785)	-38.57%	-27.05%	-36.96%	-26.28%	-25.40%	-23.07%	-20.10%	-17.78%	-17.19%	-17.19%
2014	729,859.63	526.07	169,519.13	(168,993)	-23.15%	-29.46%	-25.49%	-32.84%	-25.72%	-25.08%	-23.08%	-20.36%	-19.98%	-18.17%
2015	972,470.28	7,062.60	182,689.42	(175,627)	-18.06%	-20.24%	-24.44%	-22.90%	-28.63%	-24.23%	-23.96%	-22.46%	-20.13%	-19.80%
2016	630,967.05	-	3,793,003.77	(3,793,004)	-601.14%	-247.51%	-177.33%	-152.64%	-129.47%	-117.86%	-88.60%	-78.09%	-65.41%	-56.18%
2017	2,042,328.16	31.56	4,865,715.55	(4,865,684)	-238.24%	-323.90%	-242.32%	-205.76%	-188.46%	-170.12%	-158.23%	-128.31%	-115.38%	-98.89%
2018	401,416.12	-	1,526,118.87	(1,526,119)	-380.18%	-261.56%	-331.24%	-255.99%	-220.42%	-203.03%	-184.49%	-171.95%	-140.79%	-126.97%
2019	1,117,653.23	-	1,530,720.65	(1,530,721)	-136.96%	-201.23%	-222.46%	-279.45%	-230.23%	-204.59%	-191.49%	-176.88%	-166.81%	-140.33%
2020	2,288,676.43	-	1,470,928.49	(1,470,926)	-64.27%	-88.12%	-118.91%	-160.57%	-203.46%	-179.27%	-165.35%	-157.98%	-149.09%	-143.10%
2021	1,221,010.12	-	936,507.56	(936,508)	-76.70%	-68.59%	-85.11%	-108.66%	-146.09%	-183.37%	-164.83%	-153.84%	-147.97%	-140.67%

Xcel Energy
Measure & Regulating- General
Account 378
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	-	1,196.00	10,892.00	(9,696)	NA	NA								
1981	-	592.00	11,794.00	(11,202)	NA	NA								
1982	-	12,783.00	9,841.00	2,942	NA	NA		NA						
1983	-	44,873.00	11,598.00	33,275	NA	NA		NA	NA					
1984	-	14,488.00	8,070.00	6,418	NA	NA		NA	NA	NA				
1985	-	107.00	327.00	(220)	NA	NA		NA	NA	NA				
1986	-	(18,487.00)	-	(18,487)	NA	NA		NA	NA	NA				
1987	-	(9,061.00)	-	(9,061)	NA	NA		NA	NA	NA	NA			
1988	-	39.00	14,752.00	(14,713)	NA	NA		NA	NA	NA	NA			
1989	-	730.00	5,490.00	(4,760)	NA	NA		NA	NA	NA	NA			
1990	-	(115.00)	11,898.00	(12,013)	NA	NA		NA	NA	NA	NA			
1991	-	(33.00)	10,486.00	(10,519)	NA	NA		NA	NA	NA	NA			
1992	-	-	18,741.00	(18,741)	NA	NA		NA	NA	NA	NA			
1993	-	(1,260.00)	16,928.00	(18,188)	NA	NA		NA	NA	NA	NA			
1994	-	(626.00)	23,307.00	(23,933)	NA	NA		NA	NA	NA	NA			
1995	-	-	24,383.00	(24,383)	NA	NA		NA	NA	NA	NA			
1996	-	-	32,297.00	(32,297)	NA	NA		NA	NA	NA	NA			
1997	-	(33.00)	60,207.00	(60,240)	NA	NA		NA	NA	NA	NA			
1998	-	(18.00)	64,663.00	(64,681)	NA	NA		NA	NA	NA	NA			
1999	-	(333.00)	43,594.00	(43,927)	NA	NA		NA	NA	NA	NA			
2000	-	152.00	45,895.00	(45,743)	NA	NA		NA	NA	NA	NA			
2001	-	-	-	0	NA	NA		NA	NA	NA	NA			
2002	8,815.08	-	407.47	(407)	-4.62%	-4.62%	-523.54%	-1021.86%	-1755.61%	-2438.98%	-2805.37%	-3081.97%	-3353.47%	-3559.80%
2003	9,565.52	-	459.62	(460)	-4.80%	-4.72%	-253.58%	-253.58%	-492.57%	-844.47%	-1172.20%	-1347.92%	-1480.57%	-1610.78%
2004	474.49	-	48,720.49	(48,720)	-10267.97%	-489.84%	-262.99%	-262.99%	-505.60%	-738.57%	-1081.61%	-1401.10%	-1572.39%	-1701.71%
2005	20,557.05	-	7,962.18	(7,962)	-38.73%	-269.51%	-186.76%	-146.02%	-146.02%	-262.08%	-373.54%	-537.65%	-690.50%	-772.45%
2006	49,208.52	-	23,213.22	(23,213)	-47.17%	-44.69%	-113.75%	-100.69%	-91.13%	-91.13%	-142.75%	-192.32%	-265.30%	-333.28%
2007	85,149.55	-	43,100.48	(43,100)	-50.62%	-49.36%	-47.95%	-79.15%	-74.84%	-71.28%	-71.28%	-97.60%	-122.88%	-160.10%
2008	1,306.14	-	-	0	0.00%	-49.85%	-48.88%	-47.55%	-74.25%	-74.25%	-70.75%	-70.75%	-121.97%	
2009	16,993.12	-	12,543.44	(12,543)	-73.81%	-68.55%	-53.79%	-51.66%	-50.12%	-78.04%	-74.21%	-71.02%	-71.02%	-94.84%
2010	2,203.13	-	-	0	0.00%	-65.34%	-61.18%	-52.67%	-50.92%	-49.49%	-77.06%	-73.33%	-70.21%	-70.21%
2011	2,118.90	-	15,709.25	(15,709)	-741.39%	-363.47%	-132.55%	-124.89%	-66.21%	-60.24%	-57.75%	-84.97%	-80.88%	-77.46%
2012	94,205.35	128,387.54	138,537.89	(10,150)	-10.77%	-26.85%	-26.25%	-33.24%	-32.87%	-40.35%	-41.69%	-41.47%	-59.29%	-57.44%
2013	27,399.29	-	4,028.02	(4,028)	-14.70%	-11.66%	-24.16%	-23.73%	-29.69%	-29.42%	-37.29%	-39.03%	-39.01%	-55.21%
2014	1,227.56	113,619.60	116,144.23	(2,525)	-205.66%	-22.89%	-13.60%	-25.94%	-25.49%	-31.19%	-30.91%	-38.19%	-39.77%	-39.70%
2015	293,235.73	-	74,629.38	(74,629)	-25.45%	-26.20%	-25.22%	-21.95%	-25.60%	-25.46%	-27.34%	-27.26%	-31.06%	-32.44%
2016	63,979.53	-	3,918.76	(3,919)	-6.13%	-21.99%	-22.62%	-22.06%	-19.84%	-23.01%	-22.91%	-24.63%	-24.57%	-28.34%
2017	232,208.87	-	91,317.44	(91,317)	-39.33%	-32.15%	-28.82%	-29.19%	-28.54%	-26.19%	-28.32%	-28.23%	-29.28%	-29.23%
2018	68,188.57	-	11,986.64	(11,987)	-17.58%	-34.39%	-29.43%	-27.65%	-27.99%	-27.45%	-25.44%	-27.38%	-27.30%	-28.29%
2019	30,744.63	-	8,877.91	(8,878)	-28.88%	-21.09%	-33.88%	-29.38%	-27.71%	-28.02%	-25.57%	-27.44%	-27.36%	-27.36%
2020	-	-	(24.47)	24	NA	-28.80%	-21.06%	-33.87%	-29.38%	-27.70%	-28.02%	-27.51%	-25.57%	-27.43%
2021	20,047.32	-	21,391.93	(21,392)	-106.71%	-106.59%	-59.55%	-35.49%	-38.03%	-33.11%	-29.94%	-30.24%	-29.67%	-27.53%

Xcel Energy
Measure & Regulating- City Gate
Account 379
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	28,236.00	-	-	0	0.00%	0.00%								
1981	107,307.00	-	-	0	0.00%	0.00%	0.00%							
1982	111,108.00	-	-	0	0.00%	0.00%	0.00%	0.00%						
1983	58,306.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%					
1984	110,686.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
1985	5,649.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
1986	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
1987	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1988	160,011.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1989	76,757.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1990	53,406.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1991	86,250.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1992	171,373.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1993	245,739.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1994	287,322.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1995	131,413.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1996	266,836.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1997	136,515.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1998	194,779.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1999	260,094.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2000	52,736.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2001	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2002	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2003	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2004	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2005	12,024.99	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2006	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2007	2,999.70	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2008	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2009	-	-	310.05	(310)	NA	NA	-10.34%	-10.34%	-2.06%	-2.06%	-2.06%	-2.06%	-2.06%	-0.46%
2010	-	-	-	0	NA	NA	NA	-10.34%	-2.06%	-2.06%	-2.06%	-2.06%	-2.06%	-2.06%
2011	-	-	-	0	NA	NA	NA	NA	-10.34%	-10.34%	-2.06%	-2.06%	-2.06%	-2.06%
2012	-	-	-	0	NA	NA	NA	NA	NA	-10.34%	-2.06%	-2.06%	-2.06%	-2.06%
2013	-	-	-	0	NA	NA	NA	NA	NA	NA	-10.34%	-10.34%	-2.06%	-2.06%
2014	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	-10.34%	-10.34%	-2.06%
2015	6,424.41	-	73,058.00	(73,058)	-1137.19%	-1137.19%	-1137.19%	-1137.19%	-1137.19%	-1137.19%	-1142.02%	-1142.02%	-778.51%	-778.51%
2016	94,420.28	-	920.44	(920)	-0.97%	-73.36%	-73.36%	-73.36%	-73.36%	-73.36%	-73.36%	-73.67%	-73.67%	-71.54%
2017	26,203.44	-	7,859.19	(7,859)	-29.99%	-7.28%	-64.41%	-64.41%	-64.41%	-64.41%	-64.41%	-64.41%	-64.66%	-64.66%
2018	7,542.23	-	277.46	(277)	-3.68%	-24.11%	-7.07%	-61.01%	-61.01%	-61.01%	-61.01%	-61.01%	-61.01%	-61.24%
2019	-	-	-	0	NA	-3.68%	-24.11%	-7.07%	-61.01%	-61.01%	-61.01%	-61.01%	-61.01%	-61.01%
2020	2,303.66	-	386.04	(386)	-16.76%	-16.76%	-6.74%	-23.64%	-7.24%	-60.27%	-60.27%	-60.27%	-60.27%	-60.27%
2021	879.38	-	6,450.36	(6,450)	-733.51%	-214.78%	-214.78%	-66.33%	-40.55%	-12.10%	-64.56%	-64.56%	-64.56%	-64.56%

Xcel Energy
Services- Metallic
Account 380
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	277,354.00	9,085.00	311,143.00	(302,058)	-108.91%	-108.91%								
1981	384,302.00	9,613.00	411,144.00	(401,531)	-104.48%	-106.34%	-106.34%							
1982	314,996.00	(78.00)	308,084.00	(308,162)	-97.83%	-101.49%	-103.59%	-103.59%						
1983	170,800.00	228.00	128,131.00	(127,903)	-74.88%	-89.76%	-96.26%	-99.32%	-99.32%					
1984	154,357.00	1,135.00	136,495.00	(135,360)	-87.69%	-80.96%	-89.26%	-94.97%	-97.94%	-97.94%				
1985	321,721.00	833.00	120,889.00	(120,056)	-37.32%	-53.65%	-59.26%	-71.89%	-81.19%	-85.93%	-85.93%			
1986	213,032.00	5,331.00	164,712.00	(159,381)	-74.82%	-52.26%	-60.19%	-63.11%	-72.42%	-80.32%	-84.64%	-84.64%		
1987	203,059.00	12.00	164,404.00	(164,392)	-80.96%	-77.81%	-60.15%	-64.92%	-66.52%	-73.68%	-80.40%	-84.27%	-84.27%	
1988	263,412.00	3,142.00	136,838.00	(133,696)	-50.76%	-63.90%	-67.32%	-57.68%	-61.69%	-63.39%	-70.00%	-76.54%	-80.44%	-80.44%
1989	457,349.00	2,146.00	233,570.00	(231,424)	-50.60%	-50.66%	-57.32%	-60.60%	-55.46%	-58.55%	-60.11%	-65.77%	-71.76%	-75.50%
1990	788,528.00	736.00	261,198.00	(260,462)	-33.03%	-39.48%	-41.45%	-46.13%	-49.31%	-47.59%	-50.17%	-51.81%	-56.83%	-62.43%
1991	769,364.00	3,176.00	356,511.00	(353,335)	-45.93%	-39.40%	-41.94%	-42.96%	-46.07%	-48.34%	-47.17%	-49.14%	-50.45%	-54.54%
1992	981,414.00	133.00	358,621.00	(358,488)	-36.53%	-40.66%	-38.29%	-40.17%	-41.02%	-43.37%	-45.19%	-44.55%	-46.16%	-47.29%
1993	384,230.00	5,641.00	221,147.00	(215,506)	-56.09%	-42.03%	-43.43%	-40.63%	-41.98%	-42.61%	-44.64%	-46.22%	-45.57%	-47.00%
1994	764,226.00	3,172.00	219,899.00	(216,727)	-28.36%	-37.64%	-37.13%	-39.46%	-38.09%	-39.47%	-40.14%	-41.94%	-43.39%	-43.01%
1995	993,608.00	2,207.00	261,141.00	(258,934)	-26.06%	-27.06%	-32.27%	-33.61%	-36.04%	-35.53%	-36.87%	-37.55%	-39.12%	-40.43%
1996	282,088.00	1,968.00	183,025.00	(181,057)	-64.18%	-34.49%	-32.19%	-35.98%	-36.14%	-37.94%	-37.16%	-38.30%	-38.87%	-40.32%
1997	78,224.00	838.00	155,036.00	(154,198)	-197.12%	-93.05%	-43.89%	-38.28%	-41.02%	-39.75%	-40.87%	-39.64%	-40.55%	-41.02%
1998	1,097,883.00	2,977.00	174,357.00	(171,380)	-15.61%	-27.68%	-34.74%	-31.22%	-30.54%	-33.27%	-33.97%	-35.69%	-35.35%	-36.40%
1999	862,107.00	5,293.00	106,935.00	(101,642)	-11.79%	-13.93%	-20.96%	-26.22%	-26.17%	-26.58%	-29.12%	-30.46%	-32.37%	-32.45%
2000	758,051.00	10,864.00	127,418.00	(116,554)	-15.38%	-13.47%	-14.33%	-19.45%	-23.55%	-24.16%	-24.82%	-27.12%	-28.61%	-30.52%
2001	419,823.32	(668.60)	69,516.16	(70,185)	-16.72%	-15.85%	-14.14%	-14.65%	-19.09%	-22.73%	-23.46%	-24.18%	-26.35%	-27.86%
2002	119,335.02	(432.76)	73,630.89	(74,064)	-62.06%	-26.75%	-20.10%	-16.79%	-16.39%	-20.63%	-24.02%	-24.46%	-25.02%	-27.09%
2003	194,027.72	-	65,576.03	(65,576)	-33.80%	-44.56%	-28.62%	-21.89%	-18.19%	-17.37%	-21.35%	-24.52%	-24.84%	-25.32%
2004	-	-	102.80	(103)	NA	-33.85%	-44.59%	-28.63%	-21.89%	-18.19%	-17.37%	-21.35%	-24.52%	-24.84%
2005	537.02	-	6,721.77	(6,722)	-1251.68%	-1270.82%	-37.21%	-46.06%	-29.53%	-22.34%	-18.47%	-17.56%	-21.54%	-24.70%
2006	7,296.57	-	6,902.32	(6,902)	-94.60%	-173.92%	-175.23%	-39.29%	-47.75%	-30.17%	-22.69%	-18.71%	-17.73%	-21.69%
2007	747,051.31	300.81	320,071.84	(319,771)	-42.80%	-43.31%	-44.17%	-44.18%	-42.06%	-44.29%	-29.38%	-22.18%	-22.18%	
2008	325,115.00	-	260,295.61	(260,296)	-80.06%	-54.10%	-54.38%	-54.97%	-54.98%	-51.75%	-52.64%	-44.32%	-35.79%	-29.76%
2009	152,342.81	-	205,882.98	(205,883)	-135.14%	-97.64%	-64.18%	-64.37%	-64.88%	-60.66%	-60.77%	-51.36%	-41.34%	
2010	542,203.04	-	277,789.97	(277,790)	-51.23%	-69.64%	-72.96%	-60.21%	-60.35%	-60.71%	-60.72%	-58.06%	-58.29%	-51.33%
2011	502,648.97	-	21,671.16	(21,671)	-4.31%	-28.66%	-42.21%	-50.29%	-47.83%	-47.98%	-48.27%	-47.13%	-47.82%	
2012	460,725.08	-	151,663.90	(151,664)	-32.92%	-17.99%	-29.96%	-39.63%	-46.26%	-45.31%	-45.44%	-45.68%	-45.68%	-44.90%
2013	276,524.02	-	253,370.70	(253,371)	-91.63%	-54.94%	-34.41%	-39.53%	-47.06%	-51.81%	-49.57%	-49.68%	-49.90%	-49.90%
2014	117,600.98	-	65,871.93	(65,872)	-56.01%	-81.00%	-55.09%	-36.29%	-40.55%	-47.57%	-52.02%	-49.81%	-49.92%	-50.13%
2015	380,318.99	-	121,848.75	(121,849)	-32.04%	-37.70%	-56.96%	-47.99%	-35.36%	-39.13%	-45.15%	-47.89%	-47.89%	
2016	372,743.13	-	38,040.47	(38,040)	-10.21%	-21.23%	-25.93%	-41.77%	-39.23%	-30.91%	-35.07%	-40.50%	-44.61%	-44.26%
2017	91,211.99	-	7,859.19	(7,859)	-8.62%	-9.89%	-19.87%	-24.29%	-39.32%	-37.59%	-34.19%	-39.50%	-43.59%	
2018	10,340.93	-	191,409.89	(191,410)	-1850.99%	-196.22%	-50.03%	-42.03%	-43.72%	-54.33%	-48.56%	-38.50%	-41.01%	-45.94%
2019	23,868.18	-	189,475.44	(189,475)	-793.84%	-1113.40%	-309.95%	-85.67%	-62.45%	-61.69%	-58.82%	-46.57%	-47.48%	
2020	62,653.50	-	78,537.70	(78,538)	-125.35%	-309.76%	-474.30%	-248.46%	-90.10%	-66.64%	-65.46%	-70.88%	-61.14%	-48.71%
2021	36,296.12	-	107,944.62	(107,945)	-297.40%	-188.46%	-306.11%	-426.08%	-256.37%	-102.71%	-75.21%	-73.15%	-76.87%	-65.82%

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 165 of 266

Appendix E-2
Page 10 of 23

Xcel Energy
Services- Plastic
Account 380
1980-2021

Transaction	Transactional History	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Year	Retirements													
1980	132,930.00	13,543.00	69,596.00	(56,053)	-42.17%	-42.17%								
1981	210,468.00	39,260.00	93,176.00	(53,916)	-25.62%	-32.02%	-32.02%							
1982	254,407.00	8,266.00	63,104.00	(54,838)	-21.56%	-23.39%	-27.57%							
1983	143,208.00	1,693.00	51,619.00	(49,926)	-34.86%	-26.35%	-26.10%	-28.98%						
1984	133,589.00	2,604.00	60,332.00	(57,728)	-43.21%	-38.89%	-30.59%	-29.18%	-28.98%					
1985	142,963.00	11,550.00	39,776.00	(28,226)	-19.74%	-31.08%	-32.37%	-28.29%	-27.65%	-29.55%				
1986	95,770.00	22,810.00	62,002.00	(39,192)	-40.92%	-28.24%	-33.61%	-33.96%	-29.86%	-31.15%				
1987	166,822.00	64,299.00	75,014.00	(10,715)	-6.42%	-19.01%	-19.27%	-25.20%	-27.23%	-25.69%	-25.67%			
1988	137,917.00	46,472.00	72,044.00	(25,572)	-18.54%	-11.91%	-18.85%	-19.08%	-23.84%	-25.77%	-24.77%			
1989	140,084.00	12,402.00	77,618.00	(65,216)	-46.55%	-32.66%	-22.82%	-26.03%	-24.71%	-27.74%	-28.80%			
1990	349,291.00	4,096.00	110,758.00	(106,662)	-30.54%	-35.12%	-31.48%	-26.21%	-27.80%	-26.68%	-28.58%			
1991	254,831.00	20,544.00	182,930.00	(162,386)	-63.72%	-44.54%	-44.92%	-40.79%	-35.33%	-35.79%	-34.01%			
1992	451,363.00	6,116.00	208,587.00	(202,471)	-44.86%	-51.67%	-44.67%	-44.89%	-42.17%	-38.19%	-38.36%			
1993	610,266.00	31,910.00	276,052.00	(244,142)	-40.01%	-42.07%	-46.26%	-42.96%	-43.24%	-41.49%	-38.72%			
1994	705,761.00	21,928.00	314,158.00	(292,230)	-41.41%	-40.76%	-41.80%	-44.57%	-42.50%	-42.73%	-41.47%			
1995	739,770.00	51,941.00	377,392.00	(325,451)	-43.99%	-42.73%	-41.92%	-42.45%	-44.41%	-42.86%	-43.01%			
1996	255,077.00	78,334.00	376,198.00	(297,864)	-116.77%	-62.65%	-53.84%	-50.18%	-49.31%	-50.53%	-48.46%			
1997	123,681.00	93,960.00	304,165.00	(210,205)	-169.96%	-134.14%	-74.52%	-61.71%	-56.27%	-54.48%	-55.23%			
1998	1,213,825.00	72,118.00	327,413.00	(255,295)	-21.03%	-34.80%	-47.93%	-46.68%	-45.46%	-44.55%	-44.58%			
1999	1,955,088.00	110,770.00	285,652.00	(174,882)	-8.94%	-13.57%	-19.45%	-26.45%	-29.47%	-31.16%	-32.12%			
2000	870,978.00	96,624.00	271,789.00	(175,165)	-20.11%	-12.39%	-14.98%	-19.59%	-25.20%	-27.89%	-29.52%			
2001	1,038,157.09	442.69	165,475.86	(165,033)	-15.90%	-17.82%	-13.33%	-15.17%	-18.85%	-23.43%	-25.88%			
2002	210,674.07	(1,780.40)	158,564.61	(160,345)	-76.11%	-26.05%	-23.61%	-16.58%	-17.60%	-21.08%	-25.39%			
2003	778,902.48	-	127,485.77	(127,486)	-16.37%	-29.09%	-22.33%	-21.67%	-16.54%	-17.44%	-20.49%			
2004	-	-	2,855.22	(2,855)	NA	-16.73%	-29.37%	-22.47%	-21.76%	-16.60%	-17.49%			
2005	88,767.39	-	18,592.36	(18,592)	-20.95%	-24.16%	-17.16%	-28.68%	-22.41%	-21.74%	-16.68%			
2006	-	-	1,791.29	(1,791)	NA	-22.96%	-26.18%	-17.37%	-28.85%	-22.49%	-21.80%			
2007	1,663,428.13	126,255.13	776,287.24	(650,032)	-39.08%	-39.19%	-38.26%	-38.42%	-31.64%	-35.05%	-29.79%			
2008	757,227.78	-	371,771.60	(371,772)	-49.10%	-42.21%	-42.29%	-41.53%	-41.64%	-35.66%	-38.09%			
2009	1,756,656.38	-	809,071.41	(809,071)	-46.06%	-46.97%	-43.83%	-43.87%	-43.39%	-43.46%	-39.28%			
2010	7,637,094.15	2,208.80	812,371.76	(810,163)	-10.61%	-17.24%	-19.61%	-22.35%	-22.37%	-22.36%	-22.38%			
2011	1,426,794.86	-	1,368,203.35	(1,368,203)	-95.89%	-24.03%	-27.61%	-29.01%	-30.28%	-30.29%	-30.25%			
2012	7,968,108.19	-	521,755.21	(521,755)	-6.55%	-20.12%	-15.85%	-18.68%	-19.86%	-21.36%	-21.37%			
2013	694,656.89	-	527,795.39	(527,795)	-75.98%	-12.12%	-23.96%	-18.21%	-20.72%	-21.78%	-23.10%			
2014	331,993.90	-	695,037.62	(695,038)	-209.35%	-119.11%	-19.40%	-29.87%	-21.72%	-23.88%	-24.81%			
2015	2,091,420.20	-	641,933.03	(641,933)	-30.69%	-55.17%	-59.81%	-21.53%	-30.01%	-22.65%	-25.35%			
2016	13,184,876.17	-	405,413.20	(405,413)	-3.07%	-6.86%	-11.16%	-13.92%	-11.50%	-16.19%	-14.91%			
2017	1,614,530.06	-	616,230.46	(616,230)	-38.17%	-6.90%	-9.85%	-13.69%	-16.11%	-15.98%	-17.42%			
2018	99,599.36	-	699,779.76	(699,780)	-702.59%	-76.77%	-11.55%	-13.91%	-17.66%	-19.90%	-15.81%			
2019	556,115.12	(1,944.33)	81,824.77	(83,769)	-15.06%	-119.50%	-61.66%	-17.58%	-13.95%	-17.58%	-15.79%			
2020	1,135,484.18	-	1,205,229.21	(1,205,229)	-106.14%	-76.20%	-111.03%	-76.49%	-18.15%	-19.55%	-22.86%			
2021	631,864.78	-	341,903.03	(341,903)	-54.11%	-87.54%	-70.19%	-96.19%	-72.99%	-19.46%	-20.68%			

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 166 of 266

Appendix E-2
Page 11 of 23

Xcel Energy
Meters
Account 381
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	266,193.00	60,676.00		60,676	22.79%	22.79%								
1981	316,320.00	41,757.00		41,757	13.20%	17.58%	17.58%							
1982	345,536.00	40,902.00	693.00	40,209	11.64%	12.38%	15.37%	15.37%						
1983	264,175.00	4,128.00	14,608.00	(10,480)	-3.97%	4.88%	7.72%	11.09%	11.09%					
1984	338,570.00	1,831.00	3,181.00	(1,350)	-0.40%	-1.96%	2.99%	5.55%	8.55%	8.55%				
1985	272,779.00	49.00	2,332.00	(2,283)	-0.84%	-0.59%	-1.61%	2.14%	4.41%	7.13%	7.13%			
1986	286,699.00	1,386.00	740.00	646	0.23%	-0.29%	-0.33%	-1.16%	1.77%	3.76%	6.18%	6.18%		
1987	358,589.00	6,879.00	220.00	6,659	1.86%	1.13%	0.55%	0.29%	-0.45%	1.79%	3.44%	5.55%	5.55%	
1988	383,673.00		461.00	(461)	-0.12%	0.84%	0.67%	0.35%	0.20%	-0.38%	1.46%	2.91%	4.78%	4.78%
1989	450,133.00	37.00	384.00	(347)	-0.08%	-0.10%	0.49%	0.44%	0.24%	0.14%	-0.32%	1.21%	2.46%	4.11%
1990	363,083.00	1,210.00	6,588.00	(5,378)	-1.48%	-0.70%	-0.52%	0.03%	0.06%	-0.06%	-0.10%	-0.48%	0.89%	2.04%
1991	440,704.00	2.00	1,950.00	(1,948)	-0.44%	-0.91%	-0.61%	-0.50%	-0.07%	-0.04%	-0.12%	-0.15%	-0.47%	0.72%
1992	588,449.00	259.00	1,448.00	(1,189)	-0.20%	-0.30%	-0.61%	-0.48%	-0.42%	-0.10%	-0.07%	-0.14%	-0.16%	-0.43%
1993	383,383.00	2,680.00	15,953.00	(13,273)	-3.46%	-1.49%	-1.16%	-1.23%	-0.99%	-0.87%	-0.54%	-0.47%	-0.50%	-0.49%
1994	719,429.00	600.00	411.00	189	0.03%	-1.19%	-0.84%	-0.76%	-0.87%	-0.75%	-0.67%	-0.43%	-0.38%	-0.41%
1995	566,826.00	101.00	(2,196.00)	2,297	0.41%	0.19%	-0.65%	-0.53%	-0.52%	-0.63%	-0.56%	-0.52%	-0.32%	-0.28%
1996	1,141,639.00	94,452.00		94,452	8.27%	5.66%	3.99%	2.98%	2.43%	2.10%	1.79%	1.61%	1.48%	1.50%
1997	875,696.00	60,670.00		60,670	6.93%	7.69%	6.09%	4.77%	3.91%	3.35%	2.99%	2.67%	2.45%	2.28%
1998	1,517,478.00	127,900.00		127,900	8.43%	7.88%	8.01%	6.96%	5.92%	5.23%	4.68%	4.32%	4.00%	3.74%
1999	1,844,190.00	53,435.00		53,435	2.90%	5.39%	5.71%	6.26%	5.70%	5.09%	4.62%	4.25%	3.99%	3.76%
2000	2,353,706.00	8,590.00		8,590	0.36%	1.48%	3.32%	3.80%	4.46%	4.19%	3.85%	3.56%	3.33%	3.17%
2001	104.05			0	0.00%	0.36%	1.48%	3.32%	3.80%	4.46%	4.19%	3.85%	3.56%	3.33%
2002				0	NA	0.00%	1.48%	3.32%	3.80%	4.46%	4.19%	3.85%	3.56%	3.33%
2003				0	NA	NA	0.00%	0.36%	1.48%	3.32%	3.80%	4.46%	4.19%	3.85%
2004				0	NA	NA	NA	0.00%	0.36%	1.48%	3.32%	3.80%	4.46%	4.19%
2005	1,723,374.85			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	1.05%	2.55%	3.01%	3.65%
2006	10,653,104.84			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.37%	1.05%	1.32%
2007	1,201,950.29		260,415.39	(260,415)	-21.67%	-2.20%	-1.92%	-1.92%	-1.92%	-1.92%	-1.92%	-1.58%	-1.12%	-0.37%
2008	1,602,502.53			0	0.00%	-9.29%	-1.94%	-1.72%	-1.72%	-1.72%	-1.72%	-1.72%	-1.44%	-1.02%
2009	-			0	NA	0.00%	-9.29%	-1.94%	-1.72%	-1.72%	-1.72%	-1.72%	-1.72%	-1.44%
2010			352,881.74	(352,882)	NA	NA	-22.02%	-21.87%	-4.56%	-4.04%	-4.04%	-4.04%	-4.04%	-4.04%
2011	-			0	NA	NA	NA	-22.02%	-21.87%	-4.56%	-4.04%	-4.04%	-4.04%	-4.04%
2012	5,226,572.94	-	-	0	0.00%	0.00%	-6.75%	-6.75%	-5.17%	-7.64%	-3.28%	-3.01%	-3.01%	-3.01%
2013	2,371,457.89	878.50	245,636.76	(244,758)	-10.32%	-3.22%	-7.87%	-3.22%	-7.87%	-6.50%	-8.25%	-4.08%	-3.77%	-3.77%
2014	2,800,476.32	17,002.96	98,719.44	(81,716)	-2.92%	-6.31%	-3.14%	-3.14%	-6.53%	-6.53%	-5.66%	-7.12%	-3.94%	-3.67%
2015	3,346,692.69	34,053.04	133,578.76	(99,526)	-2.97%	-2.95%	-5.00%	-3.10%	-3.10%	-5.67%	-5.67%	-5.07%	-6.28%	-3.82%
2016	2,864,716.84	12,018.10	-	12,018	0.42%	-1.41%	-1.88%	-3.64%	-2.49%	-2.49%	-4.62%	-4.62%	-4.21%	-5.29%
2017	3,148,207.39	-	-	0	0.00%	0.20%	-0.93%	-1.39%	-2.85%	-2.10%	-2.10%	-3.88%	-3.88%	-3.59%
2018	3,396,852.47	43,403.38	-	43,403	1.28%	0.66%	0.59%	-0.35%	-0.81%	-2.07%	-1.60%	-3.12%	-3.12%	-3.12%
2019	4,481,291.01	21,363.45	1,003,541.80	(982,178)	-21.92%	-11.92%	-8.51%	-6.67%	-5.95%	-5.53%	-6.04%	-4.89%	-4.89%	-6.17%
2020	4,134,127.41	38,841.12	698,047.72	(659,207)	-15.95%	-19.05%	-13.30%	-10.54%	-7.89%	-7.89%	-7.31%	-7.58%	-6.33%	-6.33%
2021	4,504,646.60	23,706.00	441,624.64	(417,919)	-9.28%	-12.47%	-15.70%	-12.21%	-10.25%	-8.89%	-8.13%	-7.62%	-7.83%	-6.70%

[illegible]

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 168 of 266

Appendix E-2
Page 13 of 23

Xcel Energy Regulators Account 383 1980-2021														
Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	920.00		4,775.00	(4,775)	-519.02%	-519.02%								
1981	10,487.00	1,138.00	11,295.00	(10,157)	-96.85%	-130.90%	-130.90%							
1982	-	700.00	6,367.00	(5,667)	NA	-150.89%	-180.58%	-180.58%	-213.22%	-264.93%				
1983	1.00	216.00	3,941.00	(3,725)	-372500.00%	-939200.00%	-186.39%	-242.63%	-264.93%	-292.49%				
1984	(1.00)	31.00	5,927.00	(5,896)	589600.00%	NA	NA	-242.63%	-264.93%	-292.49%				
1985	1.00	125.00	3,272.00	(3,147)	-314700.00%	NA	-1276800.00%	-1843500.00%	-272.62%	-348.51%				
1986	-	287.00	8,247.00	(7,960)	NA	-1110700.00%	NA	-2072800.00%	-2639500.00%	-348.51%				
1987	-	725.00	5,478.00	(4,753)	NA	NA	-1586000.00%	NA	-2548100.00%	-3114800.00%				
1988	1.00	269.00	9,801.00	(9,532)	-953200.00%	-1428500.00%	-2224500.00%	-1269600.00%	-3128800.00%	-1750650.00%	-2034000.00%	-484.67%	-487.44%	-487.44%
1989	-	166.00	166.00	(166)	NA	-969800.00%	-1445100.00%	-2241100.00%	-1277900.00%	-3145400.00%	-1758950.00%	-2042300.00%	-486.25%	-488.89%
1990	1.00	442.00	14,537.00	(14,095)	-1409500.00%	-1426100.00%	-1189650.00%	-1427300.00%	-1825300.00%	-1321766.67%	-2277450.00%	-1642466.67%	-1831366.67%	-620.57%
1991	-	1.00	6,816.00	(6,815)	NA	-2091000.00%	-2107600.00%	-1530400.00%	-1768050.00%	-2166050.00%	-1548933.33%	-2618200.00%	-1869633.33%	-2058533.33%
1992	-	193.00	7,188.00	(6,995)	NA	NA	-2790500.00%	-2807100.00%	-1880150.00%	-2117800.00%	-2515800.00%	-1782100.00%	-2967950.00%	-2102800.00%
1993	185,044.00	-	-	0	0.00%	-3.78%	-7.46%	-15.08%	-15.17%	-20.32%	-22.89%	-27.19%	-28.89%	-32.08%
1994	133,048.00	-	-	0	0.00%	0.00%	-2.20%	-4.34%	-8.77%	-8.82%	-11.82%	-13.32%	-15.82%	-16.81%
1995	124,714.00	-	-	0	0.00%	0.00%	0.00%	-1.58%	-3.12%	-6.30%	-6.34%	-8.49%	-9.57%	-11.36%
1996	194,036.00	-	-	0	0.00%	0.00%	0.00%	0.00%	-1.10%	-2.17%	-4.38%	-4.41%	-5.90%	-6.65%
1997	243,744.00	-	-	0	0.00%	0.00%	0.00%	0.00%	-0.79%	-3.17%	-1.57%	-3.17%	-3.19%	-4.27%
1998	560,791.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	-0.49%	-0.96%	-1.94%	-1.95%	-1.95%
1999	-	(12,615.00)	-	(12,615)	NA	-2.25%	-1.57%	-1.26%	-1.12%	-1.00%	-0.88%	-1.36%	-1.83%	-2.81%
2000	788,842.00	-	-	0	0.00%	-1.60%	-0.93%	-0.79%	-0.71%	-0.66%	-0.62%	-0.57%	-0.88%	-1.18%
2001	-	-	-	0	NA	0.00%	-1.60%	-0.93%	-0.79%	-0.71%	-0.66%	-0.62%	-0.57%	-0.88%
2002	-	-	-	0	NA	NA	0.00%	-1.60%	-0.93%	-0.79%	-0.71%	-0.66%	-0.62%	-0.57%
2003	-	-	-	0	NA	NA	NA	0.00%	-1.60%	-0.93%	-0.79%	-0.71%	-0.66%	-0.62%
2004	-	-	-	0	NA	NA	NA	NA	0.00%	-1.60%	-0.93%	-0.79%	-0.71%	-0.66%
2005	-	-	-	0	NA	NA	NA	NA	NA	-1.60%	-0.93%	-0.79%	-0.79%	-0.71%
2006	-	-	-	0	NA	NA	NA	NA	NA	0.00%	-1.60%	-0.93%	-0.93%	-0.79%
2007	603,813.02	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.91%	-0.65%
2008	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.91%
2009	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	69.26	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	11.89	-	2,849.45	(2,849)	-23965.10%	-3511.34%	-3511.34%	-3511.34%	-0.47%	-0.47%	-0.47%	-0.47%	-0.47%	-0.47%
2012	-	-	-	0	NA	-23965.10%	-3511.34%	-3511.34%	-3511.34%	-0.47%	-0.47%	-0.47%	-0.47%	-0.47%
2013	-	-	-	0	NA	NA	-23965.10%	-3511.34%	-3511.34%	-3511.34%	-0.47%	-0.47%	-0.47%	-0.47%
2014	-	-	4,094.64	(4,095)	NA	NA	-58402.78%	-8557.10%	-8557.10%	-8557.10%	-8557.10%	-1.15%	-1.15%	-1.15%
2015	29.02	-	594.40	(594)	-2048.24%	-16157.96%	-16157.96%	-16157.96%	-18427.01%	-6842.60%	-6842.60%	-6842.60%	-1.25%	-1.25%
2016	-	-	-	0	NA	-2048.24%	-16157.96%	-16157.96%	-16157.96%	-18427.01%	-6842.60%	-6842.60%	-6842.60%	-1.25%
2017	-	-	-	0	NA	NA	-2048.24%	-16157.96%	-16157.96%	-16157.96%	-18427.01%	-6842.60%	-6842.60%	-6842.60%
2018	-	-	-	0	NA	NA	NA	-2048.24%	-16157.96%	-16157.96%	-16157.96%	-18427.01%	-6842.60%	-6842.60%
2019	-	-	-	0	NA	NA	NA	NA	-2048.24%	-16157.96%	-16157.96%	-16157.96%	-18427.01%	-6842.60%
2020	-	-	-	0	NA	NA	NA	NA	NA	-2048.24%	-16157.96%	-16157.96%	-16157.96%	-18427.01%
2021	10,070,258.45	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.01%	-0.05%	-0.05%	-0.05%

Xcel Energy
Structures and Improvements
Account 390
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1981	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1982	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1983	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1984	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1985	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1986	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1987	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1988	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1989	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1990	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1991	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1992	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1993	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1994	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1995	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1996	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1997	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1998	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1999	5,000.00	(12,615.00)	-	(12,615)	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%
2000	-	-	-	0	NA	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%
2001	-	-	-	0	NA	NA	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%
2002	-	-	-	0	NA	NA	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%	-252.30%
2003	2,329.81	-	-	0	0.00%	0.00%	0.00%	0.00%	-172.11%	-172.11%	-172.11%	-172.11%	-172.11%	-172.11%
2004	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	-172.11%	-172.11%	-172.11%	-172.11%	-172.11%
2005	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	-172.11%	-172.11%	-172.11%	-172.11%	-172.11%
2006	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	-172.11%	-172.11%	-172.11%	-172.11%
2007	0.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-172.11%	-172.11%	-172.11%
2008	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-172.11%
2009	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	32,182.74	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	119,299.69	6,578.43	13,812.40	(7,234)	-6.06%	-4.78%	-4.78%	-4.78%	-4.78%	-4.78%	-4.78%	-4.78%	-4.78%	-4.78%
2014	-	-	-	0	NA	-6.06%	-4.78%	-4.78%	-4.78%	-4.78%	-4.78%	-4.78%	-4.78%	-4.78%
2015	3,617.31	-	1,516.50	(1,517)	-41.92%	-41.92%	-7.12%	-5.64%	-5.64%	-5.64%	-5.64%	-5.64%	-5.64%	-5.64%
2016	345,469.07	-	47,118.54	(47,119)	-13.64%	-13.93%	-13.93%	-11.93%	-11.16%	-11.16%	-11.16%	-11.16%	-11.16%	-11.16%
2017	-	-	12.88	(13)	NA	-13.64%	-13.94%	-13.94%	-11.93%	-11.16%	-11.16%	-11.16%	-11.16%	-11.16%
2018	-	-	-	0	NA	NA	-13.64%	-13.94%	-11.93%	-11.16%	-11.16%	-11.16%	-11.16%	-11.16%
2019	-	-	-	0	NA	NA	NA	-13.64%	-13.94%	-11.93%	-11.16%	-11.16%	-11.16%	-11.16%
2020	-	-	-	0	NA	NA	NA	NA	-13.64%	-13.94%	-11.93%	-11.16%	-11.16%	-11.16%
2021	-	-	-	0	NA	NA	NA	NA	NA	-13.64%	-13.94%	-13.94%	-11.93%	-11.16%

[illegible]

Transaction	Transactional History		Removal	Net	Net	2-yr	3-yr	4-yr	5-yr	6-yr	7-yr	8-yr	9-yr	10-yr
Year	Retirements	Salvage	Cost	Salvage	Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	211,126.26			0	0.00%	0.00%	0.00%							
2003	891,533.39			0	0.00%	0.00%	0.00%	0.00%						
2004	1,195,552.96			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	20,385.31			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	1,933.60			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	28,744.93			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012				0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013				0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	14,837.24			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	22,728.61			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016				0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2017				0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2018				0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2019				0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2020				0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2021				0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%

Xcel Energy
Automobiles
Account 392
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	-			0	NA	NA	NA	NA						
2004	-			0	NA	NA	NA	NA	NA					
2005	-			0	NA	NA	NA	NA	NA	NA				
2006	-			0	NA	NA	NA	NA	NA	NA	NA			
2007	-			0	NA	NA	NA	NA	NA	NA	NA	NA		
2008	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2009	-			0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2010	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2011	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	60,654.67	3,299.77		3,300	5.44%	NA	NA	NA	NA	NA	NA	NA	NA	NA
2017	-	-	-	0	NA	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
2018	-	-	-	0	NA	NA	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%	5.44%
2019	-	8,203.94	-	8,204	NA	NA	NA	18.97%	18.97%	18.97%	18.97%	18.97%	18.97%	18.97%
2020	-	-	-	0	NA	NA	NA	NA	18.97%	18.97%	18.97%	18.97%	18.97%	18.97%
2021	-	6,070.00	-	6,070	NA	NA	NA	NA	NA	28.97%	28.97%	28.97%	28.97%	28.97%

Xcel Energy
Light Trucks
Account 392
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	-			0	NA	NA	NA	NA						
2004	95,214.23			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	11,236.34			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	-			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	-			0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2011	-	-	(5,720.00)	5,720	NA	NA	NA	NA	NA	NA	50.91%	5.37%	5.37%	5.37%
2012				0	NA	NA	NA	NA	NA	NA	NA	50.91%	5.37%	5.37%
2013				0	NA	NA	NA	NA	NA	NA	NA	NA	50.91%	5.37%
2014				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	50.91%
2015				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	239,316.30	18,180.28		18,180	7.60%	7.60%	7.60%	7.60%	7.60%	9.99%	9.99%	9.99%	9.99%	9.99%
2017	-	28,900.52	-	28,901	NA	19.67%	19.67%	19.67%	19.67%	22.06%	22.06%	22.06%	22.06%	22.06%
2018	-	37,416.30	-	37,416	NA	NA	35.31%	35.31%	35.31%	35.31%	35.31%	37.70%	37.70%	37.70%
2019	-	11,739.57	-	11,740	NA	NA	NA	40.21%	40.21%	40.21%	40.21%	42.60%	42.60%	42.60%
2020	-	-	-	0	NA	NA	NA	NA	40.21%	40.21%	40.21%	40.21%	40.21%	42.60%
2021	351,835.44	10,595.00	-	10,595	3.01%	3.01%	6.35%	16.98%	25.20%	18.07%	18.07%	18.07%	18.07%	18.07%

Xcel Energy
 Trailers
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	-			0	NA	NA	NA	NA						
2004	192,824.21			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	-			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	-			0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	-			0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%
2012				0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%
2013				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00%
2014				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015				0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	14,255.90			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2017	-	4,277.75	-	4,278	NA	30.01%	30.01%	30.01%	30.01%	30.01%	30.01%	30.01%	30.01%	30.01%
2018	-	8,739.37	-	8,739	NA	NA	91.31%	91.31%	91.31%	91.31%	91.31%	91.31%	91.31%	91.31%
2019	-	6,938.56	-	6,939	NA	NA	NA	139.98%	139.98%	139.98%	139.98%	139.98%	139.98%	139.98%
2020	-	-	-	0	NA	NA	NA	NA	139.98%	139.98%	139.98%	139.98%	139.98%	139.98%
2021	50,252.30	292.50	-	293	0.58%	0.58%	14.39%	31.78%	40.29%	31.39%	31.39%	31.39%	31.39%	31.39%

**Xcel Energy
Heavy Trucks
Account 392
2000-2021**

[illegible]

**Xcel Energy
Stores Equipment
Account 393
2000-2021**

[illegible]

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 174 of 266

Xcel Energy
Tools, Shop, and Garage Equipment
Account 394
2000-2021

**Xcel Energy
Hand Held Meter Readers
Account 394
2000-2021**

[illegible]

Xcel Energy
Laboratory Equipment
Account 395
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	-			0	NA	NA	NA	NA						
2004	-			0	NA	NA	NA	NA	NA					
2005	11,897.53			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	309.99			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	33,318.40			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	7,379.68			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	2,516.97	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	-	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2017	-	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2018	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%
2019	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%
2020	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00%
2021	-	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Xcel Energy
Power Operated Equipment
Account 396
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	-			0	NA	NA	NA	NA						
2004	-			0	NA	NA	NA	NA	NA					
2005	-			0	NA	NA	NA	NA	NA	NA				
2006	-			0	NA	NA	NA	NA	NA	NA	NA			
2007	66,374.75			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	-			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	70,454.62	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	-			0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	671,654.72	226,473.61	-	226,474	33.72%	33.72%	33.72%	33.72%	33.72%	30.52%	30.52%	30.52%	30.52%	28.01%
2017	-	135,465.58	-	135,466	NA	53.89%	53.89%	53.89%	53.89%	48.77%	48.77%	48.77%	48.77%	48.77%
2018	-	131,495.37	-	131,495	NA	NA	73.47%	73.47%	73.47%	73.47%	73.47%	66.49%	66.49%	66.49%
2019	-	152,232.85	-	152,233	NA	NA	NA	96.13%	96.13%	96.13%	96.13%	96.13%	87.00%	87.00%
2020	-	-	-	0	NA	NA	NA	NA	96.13%	96.13%	96.13%	96.13%	96.13%	87.00%
2021	45,835.26	190,542.00	-	190,542	415.71%	415.71%	747.84%	1034.73%	1330.28%	116.55%	116.55%	116.55%	116.55%	116.55%

Transaction	Transactional					2-yr	3-yr	4-yr	5-yr	6-yr	7-yr	8-yr	9-yr	10-yr
Year	History					Net	Net	Net	Net	Net	Net	Net	Net	Net
	Retirements	Salvage	Removal	Net	Net	Salv.	Salv.	Salv.	Salv.	Salv.	Salv.	Salv.	Salv.	Salv.
			Cost	Salvage	Salv. %	Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %
2000	-			0	NA									
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	8,729.76			0	0.00%	0.00%	0.00%	0.00%						
2004	1,846,636.97			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	87,978.51			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	125,517.07			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	179,437.09			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	11,639.74		21,350.00	(21,350)	-183.42%	-183.42%	-11.17%	-11.17%	-6.74%	-6.74%	-5.28%	-0.95%	-0.94%	-0.94%
2012	17,372.35	-	38,435.90	(38,436)	-221.25%	-206.07%	-28.68%	-206.07%	-28.68%	-17.90%	-17.90%	-14.17%	-2.64%	-2.63%
2013	10,249.28	-	-	0	0.00%	-139.15%	-152.28%	-152.28%	-27.34%	-27.34%	-17.37%	-17.37%	-13.83%	-2.62%
2014	171,105.50	-	-	0	0.00%	0.00%	-19.34%	-28.42%	-28.42%	-15.34%	-15.34%	-11.60%	-11.60%	-9.91%
2015	-	-	-	0	NA	0.00%	0.00%	-19.34%	-28.42%	-15.34%	-15.34%	-11.60%	-11.60%	-11.60%
2016		-	-	0	NA	NA	0.00%	0.00%	-19.34%	-28.42%	-28.42%	-15.34%	-15.34%	-11.60%
2017	3,431,051.53	-	-	0	0.00%	0.00%	0.00%	0.00%	-1.64%	-1.64%	-1.64%	-1.56%	-1.56%	-1.56%
2018	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	-1.06%	-1.64%	-1.64%	-1.56%
2019	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	-1.06%	-1.06%	-1.64%	-1.64%
2020	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	-1.06%	-1.64%
2021	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	-1.06%

Xcel Energy
Comm. & Telecomm. Equipment- AMR
Account 397
2000-2021

Transaction	Transactional History					2-yr	3-yr	4-yr	5-yr	6-yr	7-yr	8-yr	9-yr	10-yr
Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %
2000	-			0	NA	NA								
2001	-			0	NA	NA								
2002	-			0	NA	NA	NA							
2003	-			0	NA	NA	NA	NA						
2004	3,294.00			0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	26,178.58			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	45,531.55	-		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-	-		0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	5,338.40	-		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-		0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	2,146.92	-	70.93	(71)	-3.30%	-3.30%	-0.95%	-0.95%	-0.13%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
2012	-	-	-	0	NA	-3.30%	-3.30%	-0.95%	-0.95%	-0.13%	-0.09%	-0.09%	-0.09%	-0.09%
2013	-	-	-	0	NA	NA	-3.30%	-3.30%	-0.95%	-0.95%	-0.13%	-0.09%	-0.09%	-0.09%
2014	2,365,461.95	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	1,331,966.77	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2017	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2018	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2019	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2020	-	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2021	-	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%

**Xcel Energy
Communication Equipment EMS
Account 397 030
2000-2021**

[illegible]

Appendix E-2
 Page 23 of 23

Xcel Energy
 Miscellaneous Equipment
 Account 398
 2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	-			0	NA									
2001	-			0	NA									
2002	33,743.30			0	0.00%	0.00%	0.00%							
2003	-			0	NA	0.00%	0.00%	0.00%						
2004	-			0	NA	0.00%	0.00%	0.00%	0.00%					
2005	10,161.22			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	500.00			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	-			0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	5,492.63			0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	20,200.00	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015	32,504.37	-	-	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	-	-	-	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2017	-	-	-	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2018	-	-	-	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2019	-	-	-	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2020	-	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2021	-	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 179 of 266

Appendix E-3 Common Plant
Page 1 of 9

Xcel Energy
Structures and Improvements
Account 390
1980-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
1980	50,444.00	3.00	20,342.00	(20,339)	-40.32%									
1981	122,795.00	200.00	37,620.00	(37,420)	-30.47%	-33.34%								
1982	128,351.00	436.00	61,662.00	(61,226)	-47.70%	-39.28%	-39.45%							
1983	75,412.00	0.00	14,787.00	(14,787)	-19.61%	-37.30%	-34.74%	-35.48%						
1984	100,074.00	1,614.00	46,579.00	(44,965)	-44.93%	-34.05%	-39.82%	-37.13%	-37.47%					
1985	159,597.00	9,586.00	24,376.00	(14,790)	NA	-23.01%	-22.25%	-29.30%	-29.54%	-30.40%				
1986	120,758.00	981.00	22,345.00	(21,364)	NA	-12.90%	-21.32%	-21.04%	-26.90%	-27.52%	-28.37%			
1987	532,596.00	15,455.00	81,237.00	(65,782)	-12.35%	-13.34%	-12.54%	-16.09%	-16.36%	-19.96%	-21.00%	-21.76%		
1988	234,014.00	900.00	73,665.00	(72,765)	-31.09%	-18.07%	-18.02%	-16.69%	-19.15%	-19.18%	-21.89%	-22.60%	-23.19%	
1989	98,844.00	6,687.00	51,125.00	(44,438)	-44.96%	-35.21%	-21.14%	-20.72%	-19.13%	-21.20%	-21.11%	-23.46%	-24.01%	-24.52%
1990	74,391.00	596.00	47,660.00	(47,064)	NA	-52.82%	-40.34%	-24.48%	-23.70%	-21.82%	-23.57%	-23.35%	-25.40%	-25.78%
1991	379,278.00	0.00	0.00	0	0.00%	-10.37%	-16.56%	-20.89%	-17.44%	-17.46%	-16.64%	-18.31%	-18.36%	-20.34%
1992	0.00	0.00	0.00	0	NA	0.00%	-10.37%	-16.56%	-20.89%	-17.44%	-17.46%	-16.64%	-18.31%	-18.36%
1993	137,308.00	0.00	295.00	(295)	-0.21%	-0.21%	-0.06%	-8.01%	-13.31%	-17.81%	-15.82%	-15.96%	-15.34%	-16.96%
1994	710,934.00	15.00	68,084.00	(68,069)	-9.57%	-8.06%	-8.06%	-5.57%	-8.87%	-11.41%	-14.23%	-13.77%	-13.98%	-13.67%
1995	203,334.00	0.00	11,005.00	(11,005)	-5.41%	-8.65%	-7.55%	-7.55%	-5.55%	-8.40%	-10.65%	-13.25%	-13.05%	-13.28%
1996	0.00	3,300.00	18,782.00	(15,482)	NA	-13.03%	-10.34%	-9.02%	-9.02%	-6.63%	-9.43%	-11.62%	-14.10%	-13.70%
1997	734,589.00	(24,000.00)	770.00	(24,770)	-3.37%	-5.48%	-5.46%	-7.24%	-6.70%	-6.70%	-5.52%	-7.44%	-9.03%	-11.03%
1998	498,647.00	(57,058.00)	56,657.00	(113,715)	-22.80%	-11.23%	-12.48%	-11.48%	-10.85%	-10.21%	-10.21%	-8.76%	-10.24%	-11.45%
1999	262,683.00	(104,367.00)	56,672.00	(161,039)	-61.31%	-36.09%	-20.02%	-21.06%	-19.19%	-16.35%	-15.48%	-15.48%	-13.47%	-14.71%
2000	0.00	0.00	11,128.00	(11,128)	NA	-65.54%	-37.55%	-20.77%	-21.80%	-19.84%	-16.81%	-15.92%	-15.92%	-13.85%
2001	11,177.00	0.00	2,928.11	(2,928)	-26.20%	-125.76%	-63.94%	-37.39%	-20.81%	-21.83%	-19.88%	-16.86%	-15.96%	-15.96%
2002	84,542.00	0.00	0.00	0	0.00%	-3.06%	-14.68%	-48.85%	-33.70%	-19.70%	-20.67%	-18.95%	-16.29%	-15.45%
2003		0.00	0.00	0	NA	0.00%	-3.06%	-14.68%	-48.85%	-33.70%	-19.70%	-20.67%	-18.95%	-16.29%
2004		0.00	0.00	0	NA	NA	0.00%	-3.06%	-14.68%	-48.85%	-33.70%	-19.70%	-20.67%	-18.95%
2005	115,441.46	0.00	30,562.25	(30,562)	-26.47%	-26.47%	-26.47%	-15.28%	-15.86%	-21.13%	-43.40%	-32.84%	-20.16%	-21.07%
2006	333,651.50	0.00	391,986.23	(391,986)	-117.48%	-94.09%	-94.09%	-94.09%	-79.18%	-78.10%	-80.14%	-74.01%	-54.46%	-36.07%
2007	2,085,723.00	0.00	1,689,124.58	(1,689,125)	-80.99%	-86.02%	-83.31%	-83.31%	-80.62%	-80.81%	-80.39%	-80.81%	-79.04%	-70.77%
2008	1,493,463.00	0.00	1,988,153.37	(1,988,153)	-133.12%	-102.74%	-104.00%	-101.78%	-101.78%	-101.78%	-99.68%	-99.48%	-99.75%	-97.45%
2009	34,948.00	0.00	0.00	0	0.00%	-130.08%	-101.75%	-103.08%	-100.90%	-100.90%	-100.90%	-98.84%	-98.65%	-98.92%
2010	-	0.00	0.00	0	NA	0.00%	-130.08%	-101.75%	-103.08%	-100.90%	-100.90%	-100.90%	-98.84%	-98.65%
2011	-	(10,311.68)	1,041,313.41	(1,051,625)	NA	NA	-3009.11%	-198.88%	-130.84%	-129.72%	-126.78%	-126.78%	-126.78%	-124.20%
2012	3,697,183.07	2,873.76	2,498,297.83	(2,495,424)	-67.50%	-95.94%	-95.94%	-95.04%	-105.92%	-98.81%	-99.63%	-98.54%	-98.54%	-98.54%
2013	10,192,809.59		724,239.99	(724,240)	-7.11%	-23.18%	-30.75%	-30.75%	-30.67%	-40.60%	-45.41%	-46.76%	-46.63%	-46.63%
2014	2,569,934.44	1,005.77	610,379.20	(609,373)	-23.71%	-10.45%	-23.26%	-29.65%	-29.59%	-28.18%	-42.63%	-43.86%	-43.76%	
2015	1,033,008.60	(1,667.03)	257,719.42	(259,386)	-25.11%	-24.11%	-11.55%	-23.37%	-29.38%	-29.38%	-29.32%	-37.47%	-41.77%	-42.95%
2016	828,431.23	931.83	463,032.00	(462,100)	-55.78%	-38.76%	-30.03%	-14.05%	-24.84%	-30.58%	-30.52%	-38.24%	-42.30%	
2017	(1,979,035.89)	65,112.50	77,154.43	(12,042)	0.61%	41.21%	623.77%	-54.76%	-16.35%	-27.92%	-34.35%	-34.35%	-34.28%	-42.54%
2018	44,457.50	66,540.00	12,960.25	53,580	120.52%	-2.15%	38.02%	929.67%	-51.64%	-15.87%	-27.52%	-33.93%	-33.86%	-33.86%
2019	4,375,945.70	3,591.21	1,444,292.61	(1,440,701)	-32.92%	-31.38%	-57.31%	-56.92%	-49.29%	-39.72%	-20.24%	-28.66%	-33.72%	-33.72%
2020	2,049,778.23	0.00	644,292.75	(644,293)	-31.43%	-32.45%	-31.40%	-45.50%	-47.10%	-43.52%	-37.82%	-21.44%	-28.91%	-33.51%
2021	43,039.67	0.00	21,203.41	(21,203)	-49.26%	-31.80%	-32.56%	-31.51%	-45.54%	-47.12%	-43.56%	-37.87%	-21.50%	-28.94%

Xcel Energy
Office Furniture and Equipment
Account 390 Remodel
2013-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %
2013	450,705.53	0.00	0.00	0	0.00%								
2014	0.00	0.00	0.00	0	NA	0.00%							
2015	0.00	0.00	0.00	0	NA	NA	0.00%						
2016	0.00	0.00	0.00	0	NA	NA	NA	0.00%					
2017	1,260,921.74	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%				
2018	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
2019	122,125.27	0.00	4,977.22	(4,977)	NA	-4.08%	-0.36%	-0.36%	-0.36%	-0.36%	-0.27%		
2020	0.00	0.00	0.00	0	NA	-4.08%	-4.08%	-0.36%	-0.36%	-0.36%	-0.36%	-0.27%	
2021	0.00	0.00	(0.46)	0	NA	NA	-4.08%	-4.08%	-0.36%	-0.36%	-0.36%	-0.36%	-0.27%

Xcel Energy
Office Furniture and Equipment
Account 391
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00	0.00	0.00	0	NA	NA								
2002	11,807.00	0.00	0.00	0	0.00%	0.00%	0.00%							
2003	784,169.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%						
2004	685,962.00	7,700.00	0.00	7,700	1.12%	0.52%	0.52%		0.52%					
2005	-	12,781.30	0.00	12,781	NA	2.99%	1.39%	1.38%	1.38%	1.38%				
2006	-	2,150.40	1,797.35	353	NA	NA	3.04%	1.42%	1.41%	1.41%	1.41%			
2007	1,086,869.00	180.09	10,001.00	(9,821)	-0.90%	-0.87%	0.30%	0.62%	0.43%	0.43%	0.43%	0.43%		
2008	989,344.00	(351,919.00)	0.00	(351,919)	-35.57%	-17.42%	-17.41%	-16.79%	-12.34%	-9.61%	-9.58%	-9.58%	-9.58%	
2009	59,885.00	0.00	8,869.43	(8,869)	-14.81%	-34.39%	-17.35%	-16.73%	-12.39%	-9.70%	-9.67%	-9.67%	-9.67%	-9.67%
2010	-	0.00	0.00	0	NA	-14.81%	-34.39%	-17.35%	-17.33%	-16.73%	-12.39%	-9.70%	-9.67%	-9.67%
2011	859,438.00	0.00	48,000.00	(48,000)	-5.59%	-6.19%	-21.42%	-13.97%	-13.96%	-13.54%	-10.80%	-8.91%	-8.88%	-8.88%
2012	1,179,782.06	0.00		0	0.00%	-2.35%	-2.35%	-2.71%	-13.24%	-10.03%	-10.02%	-9.71%	-8.18%	-7.05%
2013	4,781,781.87	0.00	17,007.55	(17,008)	-0.36%	-0.29%	-0.95%	-0.95%	-1.07%	-5.41%	-4.86%	-4.86%	-4.72%	-4.30%
2014	5,902,550.53	3,247.08	6,100.00	(2,853)	-0.05%	-0.19%	-0.17%	-0.53%	-0.60%	-3.11%	-2.95%	-2.95%	-2.86%	-2.86%
2015	0.00	5,559.50	0.00	5,560	NA	0.05%	-0.13%	-0.12%	-0.49%	-0.49%	-0.56%	-3.07%	-2.91%	-2.91%
2016	0.00	0.00	0.00	0	NA	NA	0.05%	-0.12%	-0.49%	-0.49%	-0.49%	-0.56%	-3.07%	-2.91%
2017	3,309,110.60	0.00	0.00	0	0.00%	0.00%	0.17%	0.03%	-0.10%	-0.09%	-0.39%	-0.39%	-0.44%	-2.48%
2018	327,301.15	0.00	850.00	(850)	-0.26%	-0.02%	-0.02%	0.13%	0.02%	-0.11%	-0.10%	-0.39%	-0.39%	-0.44%
2019	1,424,126.07	0.00	17,798.65	(17,799)	-1.25%	-1.06%	-0.37%	-0.37%	-0.21%	-0.15%	-0.21%	-0.19%	-0.46%	-0.46%
2020	551,853.43	0.00	0.00	0	0.00%	-0.90%	-0.81%	-0.33%	-0.33%	-0.23%	-0.14%	-0.20%	-0.19%	-0.44%
2021	4,743,654.22	0.00	0.00	0	0.00%	0.00%	-0.26%	-0.26%	-0.18%	-0.18%	-0.13%	-0.10%	-0.16%	-0.15%

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 181 of 266
Appendix E-3 Common Plant
Page 3 of 9

Xcel Energy
Network Equipment
Account 391
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00	0.00	0.00	0	NA	NA								
2002	852,835.00	0.00	0.00	0	0.00%	0.00%	0.00%							
2003	32,728,381.74	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%						
2004	6,422,912.17	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	3,370,709.62	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	726,936.00	0.00	334.97	(335)	-0.05%	-0.01%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	5,880,457.00	0.00	0.00	0	0.00%	-0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	10,701,667.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	(787,840.00)	327,097.19	478,143.10	(151,046)	19.17%	-1.52%	-0.96%	-0.92%	-0.76%	-0.58%	-0.26%	-0.25%	-0.25%	-0.25%
2010	-	0.00	0.00	0	NA	19.17%	-1.52%	-0.96%	-0.92%	-0.76%	-0.58%	-0.26%	-0.25%	-0.25%
2011	19,747,779.48	33,318.73	17,089.78	16,229	0.08%	0.08%	-0.71%	-0.45%	-0.38%	-0.37%	-0.34%	-0.29%	-0.17%	-0.17%
2012	3,602,211.08	38,587.58	799.48	37,788	1.05%	0.23%	0.23%	-0.43%	-0.29%	-0.25%	-0.24%	-0.23%	-0.20%	-0.12%
2013	21,150,757.11	10,775.50	313.94	10,462	0.05%	0.19%	0.14%	0.14%	-0.20%	-0.16%	-0.14%	-0.14%	-0.13%	-0.12%
2014	10,839,035.51	25,566.91	(4,636.96)	30,204	0.28%	0.13%	0.22%	0.17%	-0.10%	-0.09%	-0.08%	-0.08%	-0.08%	-0.08%
2015	9,137,814.10	5,559.50	0.00	5,560	0.06%	0.18%	0.11%	0.19%	0.16%	0.16%	-0.08%	-0.07%	-0.06%	-0.06%
2016	9,493,911.62	0.00	0.00	0	0.00%	0.03%	0.12%	0.09%	0.15%	0.14%	-0.07%	-0.06%	-0.06%	-0.06%
2017	15,858,953.68	0.00	81.48	(81)	0.00%	0.00%	0.02%	0.08%	0.07%	0.12%	0.11%	0.11%	-0.06%	-0.05%
2018	16,899,056.27	(6,631.05)	3,111.70	(9,743)	-0.06%	-0.03%	-0.02%	-0.01%	0.04%	0.04%	0.09%	0.08%	0.08%	-0.06%
2019	4,110,531.29	13,100.00	0.00	13,100	0.32%	0.02%	0.01%	0.01%	0.02%	0.06%	0.06%	0.10%	0.09%	0.09%
2020	24,670,038.32	164,594.65	0.00	164,595	0.67%	0.62%	0.37%	0.27%	0.24%	0.22%	0.22%	0.19%	0.22%	0.20%
2021	40,189,902.94	2,091,313.10	47,908.89	2,043,404	5.08%	3.40%	3.22%	2.58%	2.17%	1.99%	1.84%	1.71%	1.48%	1.47%

Xcel Energy
Automobiles
Account 392
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00	0.00	0.00	0	NA	NA								
2002	0.00	0.00	0.00	0	NA	NA								
2003	0.00	0.00	0.00	0	NA	NA								
2004	0.00	75,586.20	0.00	75,586	NA	NA								
2005	0.00	0.00	0.00	0	NA	NA								
2006	0.00	0.00	0.00	0	NA	NA								
2007	0.00	0.00	0.00	0	NA	NA								
2008	0.00	0.00	0.00	0	NA	NA								
2009	0.00	0.00	0.00	0	NA	NA								
2010	0.00	0.00	0.00	0	NA	NA								
2011	0.00	0.00	0.00	0	NA	NA								
2012	0.00	0.00	0.00	0	NA	NA								
2013	0.00	0.00	0.00	0	NA	NA								
2014	0.00	0.00	0.00	0	NA	NA								
2015	165,914.71	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	0.00	52,553.30	0.00	52,553	NA	31.67%	31.67%	31.67%	31.67%	31.67%	31.67%	31.67%	31.67%	31.67%
2017	0.00	9,739.63	0.00	9,740	NA	NA	37.55%	37.55%	37.55%	37.55%	37.55%	37.55%	37.55%	37.55%
2018	0.00	0.00	0.00	0	NA	NA	37.55%	37.55%	37.55%	37.55%	37.55%	37.55%	37.55%	37.55%
2019	0.00	12,282.49	0.00	12,282	NA	NA	NA	44.95%	44.95%	44.95%	44.95%	44.95%	44.95%	44.95%
2020	0.00	0.00	0.00	0	NA	NA	NA	NA	44.95%	44.95%	44.95%	44.95%	44.95%	44.95%
2021	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	44.95%	44.95%	44.95%	44.95%	44.95%

Xcel Energy
Light Trucks
Account 392
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00	0.00	0.00	0	NA	NA								
2002	0.00	0.00	0.00	0	NA	NA	NA							
2003	0.00	0.00	0.00	0	NA	NA	NA	NA						
2004	143,136.43	2,441.47	0.00	2,441	1.71%	1.71%	1.71%	1.71%	1.71%					
2005	0.00	43,829.60	0.00	43,830	NA	32.33%	32.33%	32.33%	32.33%	32.33%				
2006	0.00	5,087.49	91.49	4,996	NA	NA	35.82%	35.82%	35.82%	35.82%	35.82%			
2007	0.00	3,736.50	0.00	3,737	NA	NA	NA	38.43%	38.43%	38.43%	38.43%	38.43%		
2008	0.00	0.00	4,274.55	(4,275)	NA	NA	NA	NA	35.44%	35.44%	35.44%	35.44%	35.44%	
2009	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	35.44%	35.44%	35.44%	35.44%	35.44%
2010	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	35.44%	35.44%	35.44%	35.44%
2011	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	35.44%	35.44%	35.44%
2012	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	35.44%	35.44%
2013	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	35.44%
2014	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	254,091.28	13,222.00	(12,241.00)	25,463	10.02%	10.02%	10.02%	10.02%	10.02%	10.02%	10.02%	8.34%	9.81%	11.78%
2016	2,021,255.88	89,803.83	(420.43)	90,224	4.46%	5.08%	5.08%	5.08%	5.08%	5.08%	5.08%	5.08%	4.90%	5.06%
2017	481,177.48	0.00	0.00	0	0.00%	3.61%	4.20%	4.20%	4.20%	4.20%	4.20%	4.20%	4.20%	4.04%
2018	0.00	42,203.66	0.00	42,204	NA	8.77%	5.29%	5.73%	5.73%	5.73%	5.73%	5.73%	5.73%	5.73%
2019	0.00	37,743.39	0.00	37,743	NA	NA	16.61%	6.80%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%
2020	0.00	0.00	0.00	0	NA	NA	NA	16.61%	6.80%	7.10%	7.10%	7.10%	7.10%	7.10%
2021	856,807.48	0.00	0.00	0	0.00%	0.00%	4.41%	9.33%	5.98%	5.07%	5.41%	5.41%	5.41%	5.41%

Xcel Energy
Trailers
Account 392
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00	0.00	0.00	0	NA	NA								
2002	0.00	0.00	0.00	0	NA	NA								
2003	0.00	0.00	0.00	0	NA	NA	NA	NA						
2004	0.00	0.00	0.00	0	NA	NA	NA	NA	NA					
2005	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA				
2006	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA			
2007	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA		
2008	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2009	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2010	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2011	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013	0.00	0.00	631.92	(632)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	116,342.54	0.00	0.00	0	0.00%	0.00%	-0.54%	-0.54%	-0.54%	-0.54%	-0.54%	-0.54%	-0.54%	-0.54%
2016	35,980.19	3,430.93	0.00	3,431	9.54%	2.25%	1.84%	1.84%	1.84%	1.84%	1.84%	1.84%	1.84%	1.84%
2017	48,118.98	0.00	0.00	0	0.00%	4.08%	1.71%	1.71%	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%
2018	56,229.56	0.00	0.00	0	0.00%	0.00%	2.44%	1.34%	1.34%	1.09%	1.09%	1.09%	1.09%	1.09%
2019	0.00	2,715.50	0.00	2,716	NA	4.83%	2.60%	4.38%	2.39%	2.39%	2.15%	2.15%	2.15%	2.15%
2020	0.00	997.50	0.00	998	NA	NA	6.60%	3.56%	5.09%	2.78%	2.78%	2.54%	2.54%	2.54%
2021	0.01	0.00	0.00	0	0.00%	9975000.00%	37130000.00%	6.60%	3.56%	5.09%	2.78%	2.78%	2.54%	2.54%

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 183 of 266
Appendix E-3 Common Plant
Page 5 of 9

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00	0.00	0.00	0	NA	NA								
2002	0.00	0.00	0.00	0	NA	NA	NA							
2003	0.00	0.00	0.00	0	NA	NA	NA	NA						
2004	0.00	0.00	0.00	0	NA	NA	NA	NA	NA					
2005	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA				
2006	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA			
2007	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA		
2008	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2009	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2010	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2011	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	0.00	21,032.00	(1,056.00)	22,088	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	0.00	20,135.96	0.00	20,136	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2017	1,252,353.18	0.00	0.00	0	0.00%	1.61%	3.37%	3.37%	3.37%	3.37%	3.37%	3.37%	3.37%	3.37%
2018	0.00	9,046.54	0.00	9,047	NA	0.72%	2.33%	4.09%	4.09%	4.09%	4.09%	4.09%	4.09%	4.09%
2019	0.00	23,356.62	0.00	23,357	NA	2.59%	4.20%	5.96%	5.96%	5.96%	5.96%	5.96%	5.96%	5.96%
2020	0.00		0.00	0	NA	NA	2.59%	4.20%	5.96%	5.96%	5.96%	5.96%	5.96%	5.96%
2021	1,875,864.69	10,195.00	0.00	10,195	0.54%	0.54%	1.79%	2.27%	1.36%	2.01%	2.71%	2.71%	2.71%	2.71%

[illegible]

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 184 of 266
Appendix E-3 Common Plant
Page 6 of 9

<div>Xcel Energy</div> <div>Tools, Shop, and Garage Equipment</div> <div>Account 394</div> <div>2000-2021</div>														
Transaction	Transactional History		Removal	Net	Net	2- yr	3- yr	4- yr	5- yr	6- yr	7- yr	8- yr	9- yr	10- yr
Year	Retirements	Salvage	Cost	Salvage	Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %
2000	0.00			0	NA									
2001	0.00	0.00	0.00	0	NA	NA								
2002	271,426.44	0.00	0.00	0	0.00%	0.00%	0.00%							
2003	126,618.77	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%						
2004	236,889.81	5,378.87	0.00	5,379	2.27%	1.48%	0.85%	0.85%	0.85%					
2005	568,743.28	0.00	0.00	0	0.00%	0.67%	0.58%	0.45%	0.45%	0.45%				
2006	139,916.80	12,259.32	2,641.69	9,618	6.87%	1.36%	1.59%	1.40%	1.12%	1.12%	1.12%			
2007	368,342.30	0.00	0.00	0	0.00%	1.89%	0.89%	1.14%	1.04%	0.88%	0.88%	0.88%		
2008	98,515.41	0.00	0.00	0	0.00%	0.00%	1.59%	0.82%	1.06%	0.97%	0.83%	0.83%	0.83%	
2009	291,265.75	0.00	0.00	0	0.00%	0.00%	0.00%	1.07%	0.66%	0.88%	0.82%	0.71%	0.71%	0.71%
2010	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	1.07%	0.66%	0.88%	0.82%	0.71%	0.71%
2011	170,079.21	0.00	7,102.55	(7,103)	-4.18%	-4.18%	-1.54%	-1.27%	-0.77%	0.24%	0.15%	0.42%	0.39%	0.35%
2012	66,030.54	0.00	0.00	0	0.00%	-3.01%	-1.35%	-1.13%	-1.13%	-0.71%	0.22%	0.15%	0.41%	0.38%
2013	334,636.45	0.00	20,310.33	(20,310)	-6.07%	-5.07%	-4.80%	-4.80%	-3.18%	-2.85%	-2.06%	-1.21%	-0.87%	-0.55%
2014	0.00	0.00	0.00	0	NA	-5.07%	-4.80%	-4.80%	-3.18%	-2.85%	-2.06%	-1.21%	-0.87%	
2015	145,898.34	0.00	0.00	0	0.00%	0.00%	-4.23%	-3.72%	-3.83%	-3.83%	-2.72%	-2.48%	-1.86%	-1.10%
2016	3,889.99	0.00	0.00	0	0.00%	0.00%	0.00%	-4.19%	-3.69%	-3.80%	-3.80%	-2.71%	-2.47%	-1.85%
2017	10,891.81	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	-4.10%	-3.62%	-3.75%	-3.75%	-2.68%	-2.44%
2018	21,289.94	0.00	6,063.12	(6,063)	-28.48%	-18.84%	-16.81%	-3.33%	-3.33%	-5.11%	-4.53%	-4.45%	-4.45%	-3.21%
2019	48,446.14	0.00	0.00	0	0.00%	-8.69%	-7.52%	-7.17%	-2.63%	-4.67%	-4.18%	-4.18%	-4.18%	-4.18%
2020	0.00	(4,799.44)	0.00	(4,799)	NA	-9.91%	-15.58%	-13.47%	-12.85%	-4.71%	-4.71%	-5.52%	-4.94%	-4.78%
2021	538,460.90	0.00	0.00	0	0.00%	-0.89%	-0.82%	-1.79%	-1.75%	-1.74%	-1.41%	-1.41%	-2.82%	-2.67%

[illegible]

Xcel Energy
Laboratory Equipment
Account 395
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00	0.00	0.00	0	NA	NA								
2002	26,373.39	0.00	0.00	0	0.00%	0.00%	0.00%							
2003	0.00	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%						
2004	9,609.87	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	0.00	0.00	0.00	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	0.00	0.00	0.00	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
2010	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
2011	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%
2012	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%
2013	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00%
2014	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2016	36,686.10	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2017	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2018	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2019	0.00	0.00	0.00	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2020	0.00	0.00	0.00	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2021	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%

Xcel Energy
Power Operated Equipment
Account 396
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00	0.00	0.00	0	NA	NA								
2002	0.00	0.00	0.00	0	NA	NA	NA							
2003	0.00	0.00	0.00	0	NA	NA	NA	NA						
2004	0.00	0.00	0.00	0	NA	NA	NA	NA	NA					
2005	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA				
2006	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA			
2007	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA		
2008	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
2009	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2010	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2011	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015	4,968.29	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2017	281,183.25	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2018	14,689.54	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2019	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2020	0.00	14,482.00	0.00	14,482	NA	NA	98.59%	4.89%	4.89%	4.81%	4.81%	4.81%	4.81%	4.81%
2021	0.00	0.00	0.00	0	NA	NA	NA	98.59%	4.89%	4.89%	4.81%	4.81%	4.81%	4.81%

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 186 of 266
Appendix E-3 Common Plant
Page 8 of 9

Xcel Energy
Comm. & Telecomm. Equipment
Account 397
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00	0.00	0.00	0	NA	NA								
2002	2,147,380.56	0.00	0.00	0	0.00%	0.00%	0.00%							
2003	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%						
2004	5,675,202.67	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	7,019,641.37	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	734,266.50	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	189,472.08	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
2008	127,473.98	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2009	1,147,801.62	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2010	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2011	1,105,612.38	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2012	109,488.81	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2013	44,114.90	0.00	150.08	(150)	-0.34%	-0.10%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	0.00%	0.00%	0.00%
2014	545,823.84	0.00	0.00	0	0.00%	-0.03%	-0.02%	-0.01%	-0.01%	-0.01%	0.00%	0.00%	0.00%	0.00%
2015	126,371.65	0.00	0.00	0	0.00%	0.00%	-0.02%	-0.02%	-0.01%	-0.01%	0.00%	0.00%	0.00%	0.00%
2016	24,140.29	12,270.10	0.00	12,270	50.83%	8.15%	1.76%	1.64%	1.43%	0.62%	0.62%	0.39%	0.38%	0.35%
2017	248,568.80	0.00	0.00	0	0.00%	4.50%	3.07%	1.30%	1.23%	1.10%	0.55%	0.55%	0.36%	0.35%
2018	567,013.98	0.00	0.00	0	0.00%	0.00%	1.46%	1.27%	0.81%	0.78%	0.73%	0.44%	0.44%	0.31%
2019	0.00	0.00	0.00	0	NA	0.00%	0.00%	1.46%	1.27%	0.81%	0.78%	0.73%	0.44%	0.44%
2020	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	1.46%	1.27%	0.81%	0.78%	0.73%	0.44%
2021	0.00	0.00	0.00	0	NA	NA	NA	0.00%	0.00%	1.46%	1.27%	0.81%	0.78%	0.73%

Xcel Energy
Comm. & Telecomm. Equipment- AMR
Account 397
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00	0.00	0.00	0	NA	NA								
2002	3,669,806.37	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%						
2003	380,446.61	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%						
2004	836,004.39	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	490,062.37	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	2,720,952.21	0.00	395,654.67	(395,655)	-14.54%	-14.54%	-12.32%	-9.78%	-8.94%	-4.89%	-4.89%	-4.89%		
2008	97,881.51	0.00	0.00	0	0.00%	-14.04%	-14.04%	-11.96%	-9.55%	-8.74%	-4.83%	-4.83%	-4.83%	
2009	0.00	0.00	0.00	0	NA	0.00%	-14.04%	-14.04%	-11.96%	-9.55%	-8.74%	-4.83%	-4.83%	-4.83%
2010	0.00	0.00	0.00	0	NA	NA	0.00%	-14.04%	-14.04%	-11.96%	-9.55%	-8.74%	-4.83%	-4.83%
2011	3,562,639.67	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	-6.20%	-6.20%	-5.76%	-5.13%	-4.89%	-3.37%
2012	188,021.07	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	-6.02%	-5.60%	-5.01%	-4.78%	
2013	42,945.80	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-5.98%	-5.98%	-5.57%	-4.98%
2014	3,252.90	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-5.98%	-5.98%	-5.57%	-4.98%
2015	59,121.77	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-5.93%	-5.93%
2016	3,633,035.24	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-3.84%
2017	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2018	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2019	0.00	0.00	0.00	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2020	0.00	0.00	0.00	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2021	0.00	0.00	0.00	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%

Appendix E-3 Common Plant
Page 9 of 9

Xcel Energy
Miscellaneous Equipment
Account 398
2000-2021

Transaction Year	Transactional History Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
2000	0.00			0	NA									
2001	0.00	0.00	0.00	0	NA	NA								
2002	225,190.36	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%						
2003	1,875.27	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%						
2004	7,482.33	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%					
2005	54,187.18	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
2006	145,814.93	0.00	0.00	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
2007	164,511.06	0.00	7,621.80	(7,622)	-4.63%	-2.46%	-2.09%	-2.05%	-2.04%	-1.27%	-1.27%	-1.27%		
2008	42,440.40	0.00	0.00	0	0.00%	-3.68%	-2.16%	-1.87%	-1.84%	-1.83%	-1.19%	-1.19%	-1.19%	
2009	35,714.40	0.00	0.00	0	0.00%	0.00%	-3.14%	-1.96%	-1.72%	-1.69%	-1.69%	-1.13%	-1.13%	-1.13%
2010	0.00	0.00	0.00	0	NA	0.00%	0.00%	-3.14%	-1.96%	-1.72%	-1.69%	-1.69%	-1.13%	-1.13%
2011	18,099.91	0.00	6,003.00	(6,003)	-33.17%	-33.17%	-11.16%	-6.24%	-5.22%	-3.35%	-2.96%	-2.91%	-2.90%	-1.96%
2012	0.00	0.00	(1,501.35)	1,501	NA	-24.87%	-24.87%	-8.37%	-4.68%	-4.65%	-2.98%	-2.63%	-2.59%	-2.58%
2013	237,763.21	0.00	0.00	0	0.00%	0.63%	-1.76%	-1.76%	-1.54%	-1.35%	-2.43%	-1.88%	-1.74%	-1.72%
2014	0.00	0.00	0.00	0	NA	0.00%	0.63%	-1.76%	-1.76%	-1.54%	-1.35%	-2.43%	-1.88%	-1.74%
2015	46,651.17	0.00	1,001.70	(1,002)	-2.15%	-2.15%	-0.35%	0.18%	-1.82%	-1.82%	-1.63%	-1.45%	-2.41%	-1.90%
2016	57,877.59	0.00	0.00	0	0.00%	-0.96%	-0.96%	-0.29%	0.15%	-1.53%	-1.39%	-1.25%	-2.18%	
2017	126,074.50	0.00	0.00	0	0.00%	0.00%	-0.43%	-0.43%	-0.21%	0.11%	-1.13%	-1.13%	-1.05%	-0.97%
2018	220,544.34	0.00	0.00	0	0.00%	0.00%	0.00%	-0.22%	-0.22%	-0.15%	0.07%	-0.78%	-0.78%	-0.74%
2019	0.00	0.00	0.00	0	NA	0.00%	0.00%	0.00%	-0.22%	-0.22%	-0.15%	0.07%	-0.78%	-0.78%
2020	0.00	0.00	0.00	0	NA	NA	0.00%	0.00%	0.00%	-0.22%	-0.22%	-0.15%	0.07%	-0.78%
2021	0.00	0.00	0.00	0	NA	NA	NA	0.00%	0.00%	0.00%	-0.22%	-0.22%	-0.15%	0.07%

Northern State Power- Minnesota
NET SALVAGE HISTORY
Fleet Assets

Acct	Year	Type	Original Cost	Sales Price	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %
392010	2017	Common	210,425.66	10,985.00	5.2%				
392010	2018	Common	18,699.00	1,826.25	9.8%	5.6%			
392010	2019	Common	83,017.26	6,960.00	8.4%	8.6%	6.3%		
392010	2020	Common	94,000.00	8,282.20	8.8%	8.6%	8.7%	6.9%	
392010	2021	Common	-	-	NA	8.8%	8.6%	8.7%	6.9%
392020	2017	Common	93,161.96	6,272.00	6.7%				
392020	2018	Common	82,832.00	10,261.00	12.4%	9.4%			
392020	2019	Common	275,745.66	30,360.00	11.0%	11.3%	10.4%		
392020	2020	Common	33,000.00	4,385.00	13.3%	11.3%	11.5%	10.6%	
392020	2021	Common	214,453.40	28,059.40	13.1%	13.1%	12.0%	12.1%	11.3%
392030	2017	Common	-	1,135.00	NA				
392030	2018	Common	-	-	NA	NA			
392030	2019	Common			NA	NA	NA		
392030	2020	Common	5,713.00	1,057.50	18.5%	18.5%	18.5%	38.4%	
392030	2021	Common	20,557.00	2,215.00	10.8%	12.5%	12.5%	12.5%	16.8%
392040	2017	Common	-	-					
392040	2018	Common	149,652.00	7,813.00	5.2%				
392040	2019	Common	406,599.00	11,579.50	2.8%	3.5%			
392040	2020	Common	255,271.00	10,195.00	4.0%	3.3%	3.6%		
392040	2021	Common	125,149.00	30,497.50	24.4%	10.7%	6.6%	6.4%	
					NA	24.4%	10.7%	6.6%	6.4%
39600	2017	Common	-	-	NA				
39600	2018	Common	-	-	NA	NA			
39600	2019	Common	100,596.00	6,180.00	6.1%	6.1%	6.1%		
39600	2020	Common	65,000.00	960.00	1.5%	4.3%	4.3%	4.3%	
39600	2021	Common	-	-	NA	1.5%	4.3%	4.3%	4.3%
392010	2017	Electric	81,616.48	4,589.00	5.6%				
392010	2018	Electric	18,818.48	1,892.11	10.1%	6.5%			
392010	2019	Electric	215,172.00	13,993.10	6.5%	6.8%	6.5%		
392010	2020	Electric	127,405.57	3,580.00	2.8%	5.1%	5.4%	5.4%	
392010	2021	Electric	41,351.00	1,661.10	4.0%	3.1%	5.0%	5.2%	5.3%
392020	2017	Electric	1,437,307.35	270,947.52	18.9%				
392020	2018	Electric	1,057,217.22	65,963.27	6.2%	13.5%			
392020	2019	Electric	633,999.29	61,906.00	9.8%	7.6%	12.7%		
392020	2020	Electric	635,209.30	80,260.00	12.6%	11.2%	8.9%	12.7%	
392020	2021	Electric	844,651.14	171,734.60	20.3%	17.0%	14.8%	12.0%	14.1%

Northern State Power- Minnesota
NET SALVAGE HISTORY
Fleet Assets

Acct	Year	Type	Original Cost	Sales Price	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %
392030	2017	Electric	399,719.00	73,552.94	18.4%				
392030	2018	Electric	538,323.00	93,725.19	17.4%	17.8%			
392030	2019	Electric	1,104,604.00	314,441.00	28.5%	24.8%	23.6%		
392030	2020	Electric	897,818.59	99,527.50	11.1%	20.7%	20.0%	19.8%	
392030	2021	Electric	551,285.88	53,312.50	9.7%	10.5%	18.3%	18.1%	18.2%
392040	2017	Electric	4,950,291.56	351,692.52	7.1%				
392040	2018	Electric	4,720,199.13	426,696.37	9.0%	8.0%			
392040	2019	Electric	3,519,256.83	278,529.95	7.9%	8.6%	8.0%		
392040	2020	Electric	2,759,726.00	235,529.23	8.5%	8.2%	8.6%	8.1%	
392040	2021	Electric	7,043,262.09	614,847.78	8.7%	8.7%	8.5%	8.6%	8.3%
39600	2017	Electric	3,439,141.29	1,628,980.00	47.4%				
39600	2018	Electric	1,999,400.96	203,244.00	10.2%	33.7%			
39600	2019	Electric	3,371,482.41	994,853.50	29.5%	22.3%	32.1%		
39600	2020	Electric	1,412,771.79	367,659.00	26.0%	28.5%	23.1%	31.3%	
39600	2021	Electric	1,671,068.43	509,217.50	30.5%	28.4%	29.0%	24.5%	31.1%
392010	2017	Gas	18,798.00	765.00	4.1%				
392010	2018	Gas	28,265.00	900.00	3.2%	3.5%			
392010	2019	Gas	139,650.63	4,975.00	3.6%	3.5%	3.6%		
392010	2020	Gas	-	-	NA	3.6%	3.5%	3.6%	
392010	2021	Gas	-	-	NA	NA	3.6%	3.5%	3.6%
392020	2017	Gas	491,822.60	22,985.90	4.7%				
392020	2018	Gas	601,171.07	29,055.80	4.8%	4.8%			
392020	2019	Gas	54,877.00	6,585.00	12.0%	5.4%	5.1%		
392020	2020	Gas	214,709.45	18,666.00	8.7%	9.4%	6.2%	5.7%	
392020	2021	Gas	80,851.58	4,948.60	6.1%	8.0%	8.6%	6.2%	5.7%
392030	2017	Gas	38,530.50	4,437.00	11.5%				
392030	2018	Gas	12,035.00	968.00	8.0%	10.7%			
392030	2019	Gas	40,590.00	3,892.00	9.6%	9.2%	10.2%		
392030	2020	Gas	78,684.00	14,002.50	17.8%	15.0%	14.4%	13.7%	
392030	2021	Gas	265,003.00	6,330.00	2.4%	5.9%	6.3%	6.4%	6.8%
392040	2017	Gas	255,261.15	17,642.00	6.9%				
392040	2018	Gas	144,978.87	5,931.00	4.1%	5.9%			
392040	2019	Gas	436,481.71	45,615.50	10.5%	8.9%	8.3%		
392040	2020	Gas	1,832,590.27	108,672.50	5.9%	6.8%	6.6%	6.7%	
392040	2021	Gas	550,096.03	53,925.00	9.8%	6.8%	7.4%	7.2%	7.2%

Northern State Power- Minnesota
NET SALVAGE HISTORY
Fleet Assets

Acct	Year	Type	Original Cost	Sales Price	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %
39600	2017	Gas	493,979.93	137,400.00	27.8%				
39600	2018	Gas	359,276.62	110,899.00	30.9%	29.1%			
39600	2019	Gas	183,991.38	85,391.00	46.4%	36.1%	32.2%		
39600	2020	Gas	1,049,787.44	305,567.00	29.1%	31.7%	31.5%	30.6%	
39600	2021	Gas	559,551.00	126,187.50	22.6%	26.8%	28.8%	29.2%	28.9%
392010	2017	Total	310,840.14	16,339.00	5.3%				
392010	2018	Total	65,782.48	4,618.36	7.0%	5.6%			
392010	2019	Total	437,839.89	25,928.10	5.9%	6.1%	5.8%		
392010	2020	Total	361,148.57	27,127.00	7.5%	6.6%	6.7%	6.3%	
392010	2021	Total	135,351.00	9,943.30	7.3%	7.5%	6.7%	6.8%	6.4%
392020	2017	Total	2,022,291.91	300,205.42	14.8%				
392020	2018	Total	1,741,220.29	105,280.07	6.0%	10.8%			
392020	2019	Total	964,621.95	98,851.00	10.2%	7.5%	10.7%		
392020	2020	Total	882,918.75	103,311.00	11.7%	10.9%	8.6%	10.8%	
392020	2021	Total	1,139,956.12	204,742.60	18.0%	15.2%	13.6%	10.8%	12.0%
392030	2017	Total	438,249.50	79,124.94	18.1%				
392030	2018	Total	550,358.00	94,693.19	17.2%	17.6%			
392030	2019	Total	1,145,194.00	318,333.00	27.8%	24.4%	23.1%		
392030	2020	Total	982,215.59	114,587.50	11.7%	20.3%	19.7%	19.5%	
392030	2021	Total	836,845.88	61,857.50	7.4%	9.7%	16.7%	16.8%	16.9%
392040	2017	Total	5,205,552.71	369,334.52	7.1%				
392040	2018	Total	5,014,830.00	440,440.37	8.8%	7.9%			
392040	2019	Total	4,362,337.54	335,724.95	7.7%	8.3%	7.9%		
392040	2020	Total	4,847,587.27	354,396.73	7.3%	7.5%	7.9%	7.7%	
392040	2021	Total	7,718,507.12	699,270.28	9.1%	8.4%	8.2%	8.3%	8.1%
39600	2017	Total	3,933,121.22	1,766,380.00	44.9%				
39600	2018	Total	2,358,677.58	314,143.00	13.3%	33.1%			
39600	2019	Total	3,656,069.79	1,086,424.50	29.7%	23.3%	31.8%		
39600	2020	Total	2,527,559.23	674,186.00	26.7%	28.5%	24.3%	30.8%	
39600	2021	Total	2,230,619.43	635,405.00	28.5%	27.5%	28.5%	25.2%	30.4%

APPENDIX F
Comparison of Book and Allocated Depreciation

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 192 of 266

Appendix F
Page 1 of 4

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Book and Allocated Reserve
January 1, 2022

FERC	Plant Balance	Fully	Recoverable	Book	Allocated	
Account Account Description	01/01/2022	Accrued	Cost	Reserve	Reserve	Difference
<u>Common Plant</u>						
Intangible						
303 Computer Software- 3 Year	25,503,701.70	15,434,297.21	10,069,404.49	20,466,589.19	20,556,187.61	89,598.42
303 Computer Software- 5 Year	297,397,117.84	115,403,593.18	181,993,524.66	196,949,091.38	196,599,622.62	(349,468.76)
303 Computer Software- 7 Year	19,920,183.84	893,228.02	19,026,955.82	3,841,278.58	4,843,439.71	1,002,161.13
303 Computer Software- 10 Year	58,949,892.42	46,053,972.30	12,895,920.12	52,958,032.03	52,717,944.84	(240,087.18)
303 Computer Software 15 year	164,669,147.47	-	164,669,147.47	52,457,232.54	51,955,028.93	(502,203.61)
Total Common Intangible	566,440,043	177,785,090.71	388,654,953	326,672,223.72	326,672,223.72	0.00
General						
390 Misc Building	72,505,182.48		72,505,182.48	12,991,448.98	17,140,044.23	4,148,595.25
390 414 Nicollet Mall	85,588,830.40		18,120,375.48	14,639,094.00	23,463,718.59	8,824,624.59
390 Hugo	10,878,431.86		22,521,905.32	1,532,839.00	2,235,345.66	702,506.66
390 Maple Grove	12,919,518.32		146,413,618.31	1,990,983.00	2,892,194.56	901,211.56
390 Rice Street	23,115,674.48		1,329,002.20	4,089,325.00	6,215,811.20	2,126,486.20
390 (Leasehold Improvements)	18,120,375.48	-	18,120,375.48	6,268,052.22	6,268,052.22	-
391 Office Furniture and Equipment	22,521,905.32	-	22,521,905.32	10,330,662.21	8,956,057.45	(1,374,604.75)
391 Network Equipment	146,440,285.72	26,667.41	146,413,618.31	65,830,627.81	51,359,230.02	(14,471,397.79)
392 Automobiles	1,482,184.30	153,182.10	1,329,002.20	920,765.28	828,211.98	(92,553.31)
392 Light Trucks	4,198,263.25	754,063.16	3,444,200.09	2,147,989.17	1,889,091.30	(258,897.87)
392 Trailers	1,282,320.55	770,459.49	511,861.06	796,968.38	758,473.77	(38,494.61)
392 Heavy Trucks	5,231,483.84	657,799.67	4,573,684.17	2,077,893.96	2,015,063.57	(62,830.39)
393 Stores Equipment	246,162.24	-	246,162.24	104,987.13	93,098.56	(11,888.56)
394 Tools, Shop, and Garage Equipment	8,212,668.71	0.08	8,212,668.63	2,466,175.85	2,265,049.25	(201,126.60)
395 Laboratory Equipment	-	-	-	1,473.07	-	(1,473.07)
396 Power Operated Equipment	1,309,686.00	9,547.99	1,300,138.01	594,300.10	527,410.66	(66,889.45)
397 General Communication Equipment	369,422.11	5,686.23	363,735.88	182,144.10	152,029.80	(30,114.30)
397 Communication Equipment - Two Way	76,870.05	-	76,870.05	61,467.98	38,367.93	(23,100.05)
397 Smart Grid	-	-	-	74,058.46	-	(74,058.46)
398 Miscellaneous	235,608.17	56,325.84	179,282.33	202,160.03	206,164.97	4,004.95
Total Common General	414,734,873.28	2,433,731.97	468,183,587.56	127,303,415.73	127,303,415.73	(0.00)
<u>Electric Plant</u>						
Intangible Plant						
303 Computer Software- 3 Year	2,149,696.73	201,839.24	1,947,857.49	255,946.34	516,412.13	260,465.79
303 Computer Software- 5 Year	180,748,054.80	89,413,349.55	91,334,705.25	127,694,796.09	127,432,672.08	(262,124.01)
303 Computer Software 7 Year	-	-	-	-	-	-
303 Computer Software- 10 Year	57,816.30	-	57,816.30	6,745.22	8,403.44	1,658.22
303 Computer Software 15 Year	-	-	-	-	-	-
Total Electric Software	182,955,567.83	89,615,188.79	93,340,379.04	127,957,487.65	127,957,487.65	(0.00)
Transmission						
351 Energy Storage Equipment	-	-	-	-	-	-
352 Structures and Improvements	154,713,000.51	-	154,713,000.51	23,593,667.21	27,907,563.70	4,313,896.49
353 Station Equipment	1,453,096,963.49	-	1,453,096,963.49	356,617,366.87	357,863,247.72	1,245,880.86
354 Towers and Fixtures	126,526,814.97	-	126,526,814.97	76,762,144.07	80,508,329.98	3,746,185.91
355 Poles and Fixtures	1,546,910,330.64	-	1,546,910,330.64	326,083,998.94	329,822,515.73	3,738,516.79

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 193 of 266

Appendix F
Page 2 of 4

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Book and Allocated Reserve
January 1, 2022

FERC	Plant Balance	Fully	Recoverable	Book	Allocated	
Account Account Description	01/01/2022	Accrued	Cost	Reserve	Reserve	Difference
356 Overhead Conductors and Devices	672,055,789.15	-	672,055,789.15	120,905,244.56	108,650,292.03	(12,254,952.53)
357 Underground Conduit	32,181,581.66	-	32,181,581.66	5,690,024.47	5,712,131.81	22,107.33
358 Underground Conductor and Devices	35,447,884.88	-	-	9,900,973.07	9,089,338.22	(811,634.86)
359 Roads and Trails						
Total Electric Transmisison	4,020,932,365.30	-	3,985,484,480.42	919,553,419.20	919,553,419.20	(0.00)
Distribution						
361 Structures and Improvements	56,679,393.32		56,679,393.32	17,411,768.45	17,532,897.87	121,129.42
362 Station Equipment	651,488,147.04		651,488,147.04	232,177,101.42	218,615,617.69	(13,561,483.73)
363 Energy Storage Equipment	-		-	-	-	-
364 Poles, Towers, and Fixtures	493,800,559.12		493,800,559.12	262,751,427.88	281,555,127.20	18,803,699.32
365 Overhead Conductors and Devices	505,157,381.55		505,157,381.55	129,314,911.02	127,221,770.85	(2,093,140.17)
366 Underground Conduit	330,084,987.63		330,084,987.63	105,144,433.56	83,609,385.42	(21,535,048.14)
367 Underground Conductor and Devices	1,172,802,710.50		1,172,802,710.50	364,480,641.04	380,546,476.58	16,065,835.54
368 Line Transformers	419,581,683.54		419,581,683.54	175,910,037.05	175,961,909.47	51,872.42
368 Line Capacitors	25,551,653.80	7,866,282.48	17,685,371.32	15,610,902.52	15,559,030.10	(51,872.42)
369 Overhead Services	81,468,615.93		81,468,615.93	66,351,594.71	62,074,453.13	(4,277,141.58)
369 Underground Services	256,251,030.61		256,251,030.61	105,643,403.97	99,514,861.21	(6,128,542.76)
371 On Customer Premises EV Chargers	128,517.02		128,517.02	19,729.45	28,989.22	9,259.77
371 On Cust Prem RaaS - 10 Year	-		-	-	-	-
371 On Cust Prem RaaS - 15 Year	-		-	-	-	-
371 On Cust Prem RaaS - 20 Year	-		-	-	-	-
373 Street Lighting and Signal Systems	78,536,986.93		78,536,986.93	7,019,607.29	19,615,039.61	12,595,432.32
Total Distribution	4,071,531,666.99	7,866,282.48	4,063,665,384.51	1,481,835,558.36	1,481,835,558.36	(0.00)
General						
390 Misc. Buildings	30,686,731.62		30,686,731.62	5,025,270.86	7,461,755.70	2,436,484.83
390 Chesnut	22,473,379.97		22,473,379.97	10,229,107.95	9,642,068.55	(587,039.40)
390 Maple Grove	21,992,177.08		21,992,177.08	10,821,555.56	9,974,061.05	(847,494.51)
390 Leasehold Improvements	1,075,432.86		1,075,432.86	743,377.94	743,377.94	-
391 Office Furniture and Equipment	34,646,620.19	923,660.37	33,722,959.82	20,359,206.27	20,494,040.73	134,834.46
391 Network Equipment	58,083,120.75	-	58,083,120.75	24,244,118.77	26,102,757.02	1,858,638.25
392 Automobiles	7,255,330.91	64,183.84	7,191,147.07	2,602,781.30	2,712,792.95	110,011.65
392 Light Trucks	37,551,700.40	10,979,479.29	26,572,221.11	20,619,672.15	20,490,108.02	(129,564.14)
392 Trailers	24,963,452.99	2,386,713.10	22,576,739.89	12,597,484.48	12,715,758.91	118,274.42
392 Heavy Trucks	122,805,759.56	13,080,095.93	109,725,663.63	62,159,507.00	65,629,778.94	3,470,271.94
393 Stores Equipment	1,624,277.68	92,362.34	1,531,915.34	1,125,596.11	1,083,997.45	(41,598.66)
394 Tools, Shop, and Garage Equipment	116,662,431.24	750,015.09	115,912,416.15	53,538,172.40	53,565,572.56	27,400.17
395 Laboratory Equipment	2,864,647.15	412,596.60	2,452,050.55	1,773,817.18	1,857,170.99	83,353.81
396 Power Operated Equipment	53,687,454.92	4,745,933.81	48,941,521.11	34,772,332.34	27,574,135.09	(7,198,197.25)
397 General Communication Equipment	57,447,525.50	59,315.71	57,388,209.79	8,065,834.65	7,563,277.70	(502,556.95)
397 Communication Equipment - Two Way	63,558,075.53	-	63,558,075.53	25,469,218.83	27,262,209.11	1,792,990.28
397 Comm. & Telecomm. Equipment - AES	8,254,298.26	1,590,351.23	6,663,947.03	6,944,347.75	6,749,818.25	(194,529.50)
397 Comm. & Telecomm. Equipment - EMR	46,455,877.51	-	46,455,877.51	22,032,570.58	21,141,942.59	(890,627.99)
397 Comm. & Telecomm. Equipment - Smart Grid	9,133,831.88	-	9,133,831.88	544,046.78	847,934.73	303,887.95
398 Miscellaneous	1,902,512.02	-	1,902,512.02	559,625.87	615,086.51	55,460.64
Total Electric General	723,124,638.02	35,084,707.31	688,039,930.71	324,227,644.78	324,227,644.78	0.00

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 194 of 266

Appendix F
Page 3 of 4

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Book and Allocated Reserve
January 1, 2022

FERC	Plant Balance	Fully	Recoverable	Book	Allocated	
Account Account Description	01/01/2022	Accrued	Cost	Reserve	Reserve	Difference
<u>Natural Gas</u>						
Intangible Plant			-			
303 Computer Software 3 yr	25,000.00	-	25,000.00	8,162.20	20,003.77	11,841.57
303 Computer Software 5 yr	8,601,254.11	4,495,892.57	4,105,361.54	6,673,629.27	6,661,787.70	(11,841.57)
303 Computer Software- 7 Year			-			
303 Computer Software- 10 Year			-			
303 Computer Software 15 year			-			
Total Gas Intangible	8,626,254.11	4,495,892.57	4,130,361.54	6,681,791.47	6,681,791.47	0.00
Transmission						
366 Structures and Improvements	932,906.53		932,906.53	692,041.13	565,188.02	(126,853.11)
367 Mains	96,347,581.42		96,347,581.42	20,051,616.13	22,309,545.68	2,257,929.55
369 Measure and Regulating Station	17,204,820.02		17,204,820.02	8,536,707.63	6,405,631.18	(2,131,076.45)
Total Gas Transmission	114,485,307.97	-	114,485,307.97	29,280,364.89	29,280,364.89	0.00
Distribution						
375 Structures and Improvements	877,547.93		877,547.93	164,421.49	165,162.46	740.97
376 Mains- Metallic	284,387,208.06		284,387,208.06	54,621,260.86	66,866,516.64	12,245,255.78
376 Mains- Plastic	556,988,970.64		556,988,970.64	172,701,144.61	203,375,740.97	30,674,596.36
376 Mains- Plastic Excluded	4,991,360.57		4,991,360.57	1,819,777.92	1,819,777.92	-
378 Measure & Regulating- General	14,700,895.75		14,700,895.75	5,276,089.82	4,723,250.22	(552,839.60)
379 Measure & Regulating- City Gate	1,808,899.26		1,808,899.26	471,853.32	473,663.74	1,810.42
380 Services- Metallic	13,139,555.17		13,139,555.17	12,020,695.77	11,225,580.35	(795,115.42)
380 Services- Plastic	347,809,634.87		347,809,634.87	181,214,382.23	139,639,933.72	(41,574,448.51)
381 Meters	133,374,226.32	24,244,995.16	109,129,231.16	78,823,008.20	78,823,008.20	-
381 Telemetry (Fully Amortized)	36,777.88	36,777.88	-	36,777.88	36,777.88	-
383 House Regulators (Old)			-			-
Total Gas Distribution	1,358,115,076.45	24,281,773.04	1,333,833,303.41	507,149,412.10	507,149,412.10	0.00
General						
390 Structures and Improvements	2,204,831.37		2,204,831.37	318,092.14	318,092.14	0.00
391 Office Furniture and Equipment	1090913.22	28,151.02	1,062,762.20	650,650.16	635,516.45	(15,133.71)
391 Network Equipment	164676.64	38,022.55	126,654.09	121,658.99	140,833.08	19,174.09
392 Automobiles	567454.73	23,061.11	544,393.62	322,807.77	333,674.51	10,866.74
392 Light Trucks	13622519.02	2,965,377.95	10,657,141.07	5,997,501.34	6,152,590.66	155,089.32
392 Trailers	2565267.81	504,826.09	2,060,441.72	1,169,316.75	1,230,661.75	61,345.00
392 Heavy Trucks	17166038.81	3,445,046.54	13,720,992.27	7,891,790.42	8,380,303.68	488,513.26
393 Stores Equipment	10090.97	-	10,090.97	6,491.76	5,999.97	(491.79)
394 Tools, Shop, and Garage Equipment	10948063.22	344,320.54	10,603,742.68	4,904,352.48	4,971,916.31	67,563.83
395 Laboratory Equipment	0	-	-	-	-	-
396 Power Operated Equipment	4833500.56	298,690.61	4,534,809.95	2,689,545.31	1,963,465.10	(726,080.21)
397 Communication Equipment	1275627.76	1,129,121.90	146,505.86	1,173,439.37	1,237,148.96	63,709.59
397 Communication Equipment - Two Way	1132349.33	-	1,132,349.33	303,387.52	358,274.72	54,887.20
397 Comm. & Telecomm. Equipment - AES	15492768.27	-	15,492,768.27	11,055,408.12	10,501,613.08	(553,795.04)
397 Comm. & Telecomm. Equipment - EMR	6285326.39	-	6,285,326.39	1,617,067.74	1,993,874.00	376,806.26
398 Miscellaneous	50705.08	32,998.42	17,706.66	48,944.48	46,489.92	(2,454.56)
Total Gas General	77,410,133.18	8,809,616.73	68,600,516.45	38,270,454.35	38,270,454.35	(0.00)

Northern States Power MN - Transmission, Distribution and General Study
 Comparison of Book and Allocated Reserve
 January 1, 2022

FERC		Plant Balance	Fully	Recoverable	Book	Allocated	
Account	Account Description	01/01/2022	Accrued	Cost	Reserve	Reserve	Difference
	Total Common	981,174,916.55	180,218,822.68	856,838,540.12	453,975,639.45	453,975,639.45	0.00
	Total Electric	8,998,544,238.14	132,566,178.58	8,830,530,174.68	2,853,574,109.98	2,853,574,109.98	0.00
	Total Gas	1,558,636,771.71	37,587,282.34	1,521,049,489.37	581,382,022.81	581,382,022.81	0.00
	Total Company	11,538,355,926.40	350,372,283.60	11,208,418,204.17	3,888,931,772.24	3,888,931,772.24	0.00

- | | | |
|----------------|----------------------------------|----|
| Xcel Energy | Information Request No. | 37 |
| Docket No.: | E,G002/D-22-299 | |
| Response To: | Minnesota Department of Commerce | |
| Requestor: | Angie Skayer & Craig Addonizio | |
| Date Received: | May 9, 2023 | |

In its response to IR 11, Xcel updated the theoretical reserves of following amortized accounts in Appendix A-1:

<u>Common Plant</u>	<u>Electric Plant</u>	<u>Gas Plant</u>
392 Automobiles	392 Automobiles	303 Computer Software 5 yr
392 Light Trucks	392 Light Trucks	381 Meters
392 Trailers	392 Trailers	392 Automobiles
392 Heavy Trucks	392 Heavy Trucks	392 Light Trucks
396 Power Operated Equipment	396 Power Operated Equipment	392 Trailers
		392 Heavy Truckers
		396 Power Operated Equipment

However, only the updates to common plant accounts' theoretical reserves appear to have been carried through to Appendix A-1 of the Company's Reply Comments. In the Reply Comments' Appendix A-1, the theoretical reserves for these electric and gas plant accounts appear to be the same as those reflected in Appendix A-1 of the Company's Nov. 10th Petition. Please clarify which theoretical reserve amounts are correct. If the Appendices to the Company's Reply Comments require any corrections, please provide a complete set of Appendices in a working Microsoft Excel file (comparable to the file emailed to the Department on May 5th).

Response:

During the Company's review of the theoretical reserve accounts the Company identified a number of incorrect linkages in the associated theoretical reserve tabs to our Appendices. The additional time required to provide a response in this matter was utilized to perform a complete and thorough review of the previous versions of the Appendices provided in response to IRs 11, 21, and 23; Nov. 10th Petition, App. A-1; and Xcel Reply Comments, Apps. A-1 and B. Please see Attachment A for a complete set of corrected Appendices.

In addition to theoretical reserve linkage corrections, which primarily impacted depreciation associated with General Property (both Common and Electric), the Company has included an additional Appendix—Appendix I. Appendix I contains an analysis of specific buildings requiring individual depreciation treatment as approved in the Company’s 2020 Annual TD&G filing Docket E,G0002/D-20-635. Please note that actual depreciation reserves related to individual treatment were deleted from proration of general reallocated reserves, which affected the new proposed rates on Appendices A, A-1 and B.

As a result of the above corrections, the total increase in depreciation expense has decreased from \$19.9M provided in the most recent versions of the Appendices to \$12.7M as provided in Attachment A to this response. Please see Attachment B for a detailed variance analysis by account of the change from \$19.9M (IR 21) to the present amount of \$12.7M per Attachment A.

Preparer: Allison Johnson
Title: Sr. Manager, Capital Asset Accounting
Company: Xcel Energy
Contact: Allison.M.Johnson@xcelenergy.com
Date: May 26, 2023

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 198 of 266

Northern States Power Company

Docket No. E-G002/D-22-299
DOC IR No. 37
Attachment A, Page 1 of 66

NSPM TD&G
Summary
12/31/2021

FERC Account	Account Description	Plant Balance 12/31/2021	Adj	Adjusted Plant 12/31/2021	Reserve Balance 12/31/2021	Adj	Adjusted Reserve 12/31/2021
Electric Utility							
Intangible Plant - Total Company							
302	Franchise and Consents	263,661,737.61		263,661,737.61	\$ 118,383,982		118,383,982.23
303	Computer Software 3 Year	2,149,696.73	(201,839.24)	1,947,857.49	\$ 255,946	(201,839)	54,107.10
303	Computer Software 5 Year	180,748,054.80	(89,413,349.55)	91,334,705.25	\$ 127,694,796	(89,413,350)	38,281,446.54
303	Computer Software 7 Year	-		-	\$ -		-
303	Computer Software 10 Year	57,816.30		57,816.30	\$ 6,745		6,745.22
303	Computer Software 15 Year	-		-	\$ -		-
	Total Intangible Plant	446,617,305.44	(89,615,188.79)	357,002,116.65	246,341,470	(89,615,189)	156,726,281.09
Transmission - Total Company							
351	Energy Storage Equipment	-		-	\$ -		-
352	Structures and Improvements	154,713,000.51		154,713,000.51	\$ 23,593,667		23,593,667.21
353	Station Equipment	1,453,096,963.49		1,453,096,963.49	\$ 356,617,367		356,617,366.87
354	Towers and Fixtures	126,526,814.97		126,526,814.97	\$ 76,762,144		76,762,144.07
355	Poles and Fixtures	1,546,910,330.64		1,546,910,330.64	\$ 326,083,999		326,083,998.94
356	Overhead Conductors and Devices	672,055,789.15		672,055,789.15	\$ 120,905,245		120,905,244.56
357	Underground Conduit	32,181,581.66		32,181,581.66	\$ 5,690,024		5,690,024.47
358	Underground Conductor and Devices	35,447,884.88		35,447,884.88	\$ 9,900,973		9,900,973.07
359	Roads and Trails	-		-	\$ -		-
	Total Transmission	4,020,932,365.30	-	4,020,932,365.30	919,553,419	-	919,553,419.20
	check						
Distribution - MN only							
361	Structures and Improvements	56,679,393.32		56,679,393.32	\$ 17,411,768		17,411,768.45
362	Station Equipment	651,488,147.04		651,488,147.04	\$ 232,177,101		232,177,101.42
363	Energy Storage Equipment	-		-	\$ -		-
364	Poles, Towers, and Fixtures	493,800,559.12		493,800,559.12	\$ 262,751,428		262,751,427.88
365	Overhead Conductors and Devices	505,157,381.55		505,157,381.55	\$ 129,314,911		129,314,911.02
366	Underground Conduit	330,084,987.63		330,084,987.63	\$ 105,144,434		105,144,433.56
367	Underground Conductor and Devices	1,172,802,710.50		1,172,802,710.50	\$ 364,480,641		364,480,641.04
368	Line Transformers	419,581,683.54		419,581,683.54	\$ 175,910,037		175,910,037.05
368	Line Capacitors	25,551,653.80		25,551,653.80	\$ 15,610,903		15,610,902.52
369	Overhead Services	81,468,615.93		81,468,615.93	\$ 66,351,595		66,351,594.71
369	Underground Services	256,251,030.61		256,251,030.61	\$ 105,643,404		105,643,403.97
369	Electric Vehicle Supply Infrastructure	-		-	\$ -		-
370	Meters	84,792,662.41		84,792,662.41	\$ 51,594,394		51,594,394.01
370	Meters - AGIS	4,517,301.31		4,517,301.31	\$ 481,088		481,088.39
371	Electric Vehicle Chargers	128,517.02		128,517.02	\$ 19,729		19,729.45
371	On Cust Prem Raas - 10 Year	-		-	\$ -		-
371	On Cust Prem Raas - 15 Year	-		-	\$ -		-
371	On Cust Prem Raas - 20 Year	-		-	\$ -		-
373	Street Lighting and Signal Systems	78,536,986.93		78,536,986.93	\$ 7,019,607		7,019,607.29
	Total Distribution - MN only	4,160,841,630.71	-	4,160,841,630.71	\$ 1,533,911,041	\$ -	1,533,911,040.76
							\$ 1,481,835,558
General - Total Company							
390	Structures and Improvements	30,686,731.62		30,686,731.62	\$ 5,025,271		5,025,270.86
390	Chestnut	22,473,379.97		22,473,379.97	\$ 10,229,108		10,229,107.95
390	Maple Grove	21,992,177.08		21,992,177.08	\$ 10,821,556		10,821,555.56
	Structures and Improvements - Leasehold						
390	Improvements	1,075,432.86		1,075,432.86	\$ 743,378		743,377.94
391	Office Furniture and Equipment	34,646,620.19		34,646,620.19	\$ 20,359,206		20,359,206.27
391	Network Equipment	58,083,120.75		58,083,120.75	\$ 24,244,119		24,244,118.77
392	Automobiles	7,255,330.91		7,255,330.91	\$ 2,602,781		2,602,781.30
392	Light Trucks	37,551,700.40		37,551,700.40	\$ 20,619,672		20,619,672.15
392	Trailers	24,963,452.99		24,963,452.99	\$ 12,597,484		12,597,484.48
392	Heavy Trucks	122,805,759.56		122,805,759.56	\$ 62,159,507		62,159,507.00
393	Stores Equipment	1,624,277.68		1,624,277.68	\$ 1,125,596		1,125,596.11
394	Tools, Shop, and Garage Equipment	116,662,431.24		116,662,431.24	\$ 53,538,172		53,538,172.40
395	Laboratory Equipment	2,864,647.15		2,864,647.15	\$ 1,773,817		1,773,817.18
396	Power Operated Equipment	53,687,454.92		53,687,454.92	\$ 34,772,332		34,772,332.34
397	General Communication Equipment	57,447,525.50		57,447,525.50	\$ 8,065,835		8,065,834.65
397	Communication Equipment - Two Way	63,558,075.53		63,558,075.53	\$ 25,469,219		25,469,218.83
397	Comm. & Telecomm. Equipment - AES	8,254,298.26		8,254,298.26	\$ 6,944,348		6,944,347.75
397	Comm. & Telecomm. Equipment - EMS	46,455,877.51		46,455,877.51	\$ 22,032,571		22,032,570.58
397	Communication Equipment - Smart Grid	9,133,831.88		9,133,831.88	\$ 544,047		544,046.78
398	Miscellaneous Equipment	1,902,512.02		1,902,512.02	\$ 559,626		559,625.87
	Total General	723,124,638.02	-	723,124,638.02	324,227,645	-	324,227,644.78
	Total Electric Utility	9,351,515,939.47	(89,615,188.79)	9,261,900,750.68	\$ 3,024,033,575	\$ (89,615,189)	2,934,418,385.82
	check						

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 199 of 266

Northern States Power Company

Docket No. E.G002/D-22-299
DOC IR No. 37
Attachment A, Page 2 of 66

NSPM TD&G
Summary
12/31/2021

FERC Account	Account Description	Plant Balance 12/31/2021	Adj	Adjusted Plant 12/31/2021	Reserve Balance 12/31/2021	Adj	Adjusted Reserve 12/31/2021
Gas Utility							
Intangible Plant - Total Company							
302	Franchise and Consents	56,566.75		56,566.75	\$ 29,495		29,494.72
303	Computer Software 3 Year	25,000.00		25,000.00	\$ 8,162		8,162.20
303	Computer Software 5 Year	8,601,254.11	(4,495,892.57)	4,105,361.54	\$ 6,673,629	(4,495,893)	2,177,736.70
303	Computer Software 7 Year	-	-	-	\$ -	-	-
303	Computer Software 10 Year	-	-	-	\$ -	-	-
303	Computer Software 15 Year	-	-	-	\$ -	-	-
	Total Intangible Plant	8,682,820.86	(4,495,892.57)	4,186,928.29	6,711,286	(4,495,893)	2,215,393.62
Transmission - MN Only							
366	Structures and Improvements	932,906.53		932,906.53	\$ 692,041		692,041.13
367	Mains	96,347,581.42		96,347,581.42	\$ 20,051,616		20,051,616.13
369	Measure and Regulating Station	17,204,820.02		17,204,820.02	\$ 8,536,708		8,536,707.63
	Total Transmission - MN only	114,485,307.97	-	114,485,307.97	29,280,365	-	29,280,364.89
Distribution - MN Only							
375	Structures and Improvements	877,547.93		877,547.93	\$ 164,421		164,421.49
376	Mains - Metallic	284,387,208.06	(4,991,360.57)	279,395,847.49	\$ 54,621,261	(1,819,778)	52,801,482.94
376	Mains - Plastic	561,980,331.21		561,980,331.21	\$ 174,520,923		174,520,922.53
378	Measure & Regulating- General	14,700,895.75		14,700,895.75	\$ 5,276,090		5,276,089.82
379	Measure & Regulating- City Gate	1,808,899.26		1,808,899.26	\$ 471,853		471,853.32
380	Services - Metallic	13,139,555.17		13,139,555.17	\$ 12,020,696		12,020,695.77
380	Services - Plastic	347,809,634.87		347,809,634.87	\$ 181,214,382		181,214,382.23
381	Meters	133,374,226.32		133,374,226.32	\$ 78,823,008		78,823,008.20
381	Telemetering (Fully Amortized)	36,777.88		36,777.88	\$ 36,778		36,777.88
383	House Regulators (Old)	-		-	\$ -		-
	Total Distribution - MN only	1,358,115,076.45	(4,991,360.57)	1,353,123,715.88	507,149,412	(1,819,778)	505,329,634.18
General - Total Company							
390	Structures and Improvements	2,204,831.37		2,204,831.37	\$ 318,092		318,092.14
391	Office Furniture and Equipment	1,090,913.22		1,090,913.22	\$ 650,650		650,650.16
391	Network Equipment	164,676.64		164,676.64	\$ 121,659		121,658.99
392	Automobiles	567,454.73		567,454.73	\$ 322,808		322,807.77
392	Light Trucks	13,622,519.02		13,622,519.02	\$ 5,997,501		5,997,501.34
392	Trailers	2,565,267.81		2,565,267.81	\$ 1,169,317		1,169,316.75
392	Heavy Trucks	17,166,038.81		17,166,038.81	\$ 7,891,790		7,891,790.42
393	Stores Equipment	10,090.97		10,090.97	\$ 6,492		6,491.76
394	Tools, Shop, and Garage Equipment	10,948,063.22		10,948,063.22	\$ 4,904,352		4,904,352.48
395	Laboratory Equipment	-		-	\$ -		-
396	Power Operated Equipment	4,833,500.56		4,833,500.56	\$ 2,689,545		2,689,545.31
397	Communication Equipment	1,275,627.76		1,275,627.76	\$ 1,173,439		1,173,439.37
397	Communication Equipment - Two Way	1,132,349.33		1,132,349.33	\$ 303,388		303,387.52
397	Comm. & Telecomm. Equipment - AES	15,492,768.27		15,492,768.27	\$ 11,055,408		11,055,408.12
397	Comm. & Telecomm. Equipment - EMS	6,285,326.39		6,285,326.39	\$ 1,617,068		1,617,067.74
398	Miscellaneous Equipment	50,705.08		50,705.08	\$ 48,944		48,944.48
	Total General	77,410,133.18	-	77,410,133.18	38,270,454	-	38,270,454.35
	Total Gas Utility	1,558,693,338.46	(9,487,253.14)	1,549,206,085.32	\$ 581,411,518	\$ (6,315,670)	575,095,847.04

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 200 of 266

Northern States Power Company

Docket No. E,G002/D-22-299
DOC IR No. 37
Attachment A, Page 3 of 66

NSPM TD&G
Summary
12/31/2021

FERC Account	Account Description	Plant Balance 12/31/2021	Adj	Adjusted Plant 12/31/2021	Reserve Balance 12/31/2021	Adj	Adjusted Reserve 12/31/2021
Common Utility							
Intangible Plant - Total Company							
301	Intangible Organization Costs	100,607.85		100,607.85	\$ -		-
302	Franchise and Consents	-		-	\$ -		-
303	Computer Software 3 Year	25,503,701.70	(15,434,297.21)	10,069,404.49	\$ 20,466,589	(15,434,297)	5,032,291.98
303	Computer Software 5 Year	297,397,117.84	(115,403,593.18)	181,993,524.66	\$ 196,949,091	(115,403,593)	81,545,498.20
303	Computer Software 7 Year	19,920,183.84	(893,228.02)	19,026,955.82	\$ 3,841,279	(893,228)	2,948,050.56
303	Computer Software 10 Year	58,949,892.42	(46,053,972.30)	12,895,920.12	\$ 52,958,032	(46,053,972)	6,904,059.73
303	Computer Software 15 Year	164,669,147.47	-	164,669,147.47	\$ 52,457,233	-	52,457,232.54
	Total Intangible Plant	566,540,651.12	(177,785,090.71)	388,755,560.41	326,672,224	(177,785,091)	148,887,133.01
	check						
General - Total Company							
390	Misc Buidlings	72,505,182.48		72,505,182.48	\$ 12,991,449		12,991,448.98
390	414 Nicollet	\$85,588,830		85,588,830.00	\$14,639,094		14,639,094.00
390	Hugo	10,878,432		10,878,432.00	1,532,839.00		1,532,839.00
390	Maple Grove	12,919,518		12,919,518.00	1,990,983.00		1,990,983.00
390	Marshall Operations Center	-		-	-		-
390	Rice Street	23,115,674		23,115,674.00	4,089,325.00		4,089,325.00
Structures and Improvements - Leasehold							
390	Improvements	18,120,375.48		18,120,375.48	\$ 6,268,052		6,268,052.22
391	Office Furniture and Equipment	22,521,905.32		22,521,905.32	\$ 10,330,662		10,330,662.21
391	Network Equipment	146,440,285.72		146,440,285.72	\$ 65,830,628		65,830,627.81
392	Automobiles	1,482,184.30		1,482,184.30	\$ 920,765		920,765.28
392	Light Trucks	4,198,263.25		4,198,263.25	\$ 2,147,989		2,147,989.17
392	Trailers	1,282,320.55		1,282,320.55	\$ 796,968		796,968.38
392	Heavy Trucks	5,231,483.84		5,231,483.84	\$ 2,077,894		2,077,893.96
393	Stores Equipment	246,162.24		246,162.24	\$ 104,987		104,987.13
394	Tools, Shop, and Garage Equipment	8,212,668.71		8,212,668.71	\$ 2,466,176		2,466,175.85
395	Laboratory Equipment	-		-	\$ 1,473		1,473.07
396	Power Operated Equipment	1,309,686.00		1,309,686.00	\$ 594,300		594,300.10
397	Comm. & Telecomm. Equipment	369,422.11		369,422.11	\$ 182,144		182,144.10
397	Communication Equipment - Two Way	76,870.05		76,870.05	\$ 61,468		61,467.98
397	Communication Equipment - Smart Grid	-		-	\$ 74,058		74,058.46
398	Miscellaneous Equipment	235,608.17		235,608.17	\$ 202,160		202,160.03
	Total General Plant	414,734,872.22	-	414,734,872.22	127,303,416	-	127,303,415.73
Total Common Utility							
	check						
	Total All Utilities	11,891,484,801.27	(276,887,532.64)	11,614,597,268.63	\$ 4,059,420,732	\$ (273,715,950)	3,785,704,781.60

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 201 of 266

Northern States Power MN - Transmission, Distribution and General Study
2022 Summary of Annual Depreciation Accruals
Average Remaining Life
1-Jan-22

FERC Account	Account Description	Plant 1/1/2022	Depreciation Reserve 1/1/2022	Est. Future Net Salvage		Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depr Rate
				%	Amount				
Common Plant									
	390 Structures and Improvements	72,505,182.48	19,702,005.60	-25%	(18,126,295.62)	70,929,472.50	38.00	1,866,707.19	2.57%
	390 414 Nicollet Mall	85,588,830.00	14,639,094.00	(A)	(A)	(A)	(A)	2,147,603.34	
	390 Hugo	10,878,432.00	1,532,839.00	(A)	(A)	(A)	(A)	251,358.35	
	390 Maple Grove	12,919,518.00	1,990,983.00	(A)	(A)	(A)	(A)	372,589.86	
	390 Rice Street	23,115,674.00	4,089,325.00	(A)	(A)	(A)	(A)	885,902.41	
		205,007,636.48	41,954,246.60					5,524,161.15	
		205,007,636.48	41,954,246.60					5,524,161.15	
Electric Plant									
Transmission									
	351 Energy Storage Equipment			0%			10.00		10.00%
	352 Structures and Improvements	154,713,000.51	27,907,563.70	-15%	(23,206,950.08)	150,012,386.88	54.01	2,777,274.72	1.80%
	353 Station Equipment	1,453,096,963.49	357,863,247.72	-20%	(290,619,392.70)	1,385,853,108.46	43.62	31,773,707.45	2.19%
	354 Towers and Fixtures	126,526,814.97	80,508,329.98	-50%	(63,263,407.49)	109,281,892.47	40.72	2,683,775.67	2.12%
	355 Poles and Fixtures	1,546,910,330.64	329,822,515.73	-55%	(850,800,681.85)	2,067,888,496.76	51.11	40,462,037.28	2.62%
	356 Overhead Conductors and Devices	672,055,789.15	108,650,292.03	-40%	(268,822,315.66)	832,227,812.78	58.66	14,186,504.28	2.11%
	357 Underground Conduit	32,181,581.66	5,712,131.81	-5%	(1,609,079.08)	28,078,528.94	60.52	463,945.69	1.44%
	358 Underground Conductor and Devices	35,447,884.88	9,089,338.22	-5%	(1,772,394.24)	28,130,940.91	36.84	763,526.27	2.15%
	Total Transmission	4,020,932,365.30	919,553,419.20		(1,500,094,221.10)	4,601,473,167.20		93,110,771.36	
		4,020,932,365.30	919,553,419.20						
Distribution									
	361 Structures and Improvements	56,679,393.32	17,513,880.61	-40%	(22,671,757.33)	61,837,270.04	47.57	1,299,862.53	2.29%
	362 Station Equipment	651,488,147.04	218,378,493.75	-30%	(195,446,444.11)	628,556,097.40	36.41	17,263,445.39	2.65%
	363 Energy Storage Equipment					-			
	364 Poles, Towers, and Fixtures	493,800,559.12	281,249,735.20	-135%	(666,630,754.81)	879,181,578.73	32.17	27,330,996.55	5.53%
	365 Overhead Conductors and Devices	505,157,381.55	127,083,778.29	-30%	(151,547,214.47)	529,620,817.72	29.06	18,227,794.46	3.61%
	366 Underground Conduit	330,084,987.63	83,518,697.54	-30%	(99,025,496.29)	345,591,786.38	52.53	6,578,758.70	1.99%
	367 Underground Conductor and Devices	1,172,802,710.50	380,133,712.48	-20%	(234,560,542.10)	1,027,229,540.12	35.72	28,761,009.90	2.45%
	369 Overhead Services	81,468,615.93	62,007,123.37	-100%	(81,468,615.93)	100,930,108.49	24.27	4,159,316.54	5.11%
	369 Underground Services	256,251,030.61	99,406,921.28	-10%	(25,625,103.06)	182,469,212.40	26.78	6,812,762.30	2.66%
	371 On Customer Premises EV Chargers	128,517.02	28,957.78	0%	-	99,559.24	7.50	13,274.57	10.33%
	373 Street Lighting and Signal Systems	78,536,986.93	20,993,318.50	-50%	(39,268,493.47)	96,812,161.90	23.27	4,161,079.83	5.30%
	Total Distribution	3,626,398,329.65	1,290,314,618.79		(1,516,244,421.56)	3,852,328,132.42		114,608,300.75	
		3,626,398,329.65	1,290,314,618.79						
General Plant									
	390 Structures and Improvements	30,686,731.62	7,434,105.27	-20%	(6,137,346.32)	29,389,972.68	44.00	667,978.96	2.18%
	390 Chesnut	22,473,379.97	10,229,107.95	-20%	(A)	(A)	(A)	348,728.08	
	390 Maple Grove	21,992,177.08	10,821,555.56	-20%	(A)	(A)	(A)	409,712.02	
		75,152,288.67	28,484,768.78					1,426,419.06	
		75,152,288.67	28,484,768.78					1,426,419.06	

Northern States Power MN - Transmission, Distribution and General Study
2022 Summary of Annual Depreciation Accruals
Average Remaining Life
1-Jan-22

FERC Account	Account Description	Plant 1/1/2022	Depreciation Reserve 1/1/2022	Est. Future Net Salvage %	Amount	Unaccrued Balance	Remaining Life (Yrs)	Annual Accrual	Depr Rate
Natural Gas									
Transmission									
	366 Structures and Improvements	932,906.53	565,188.02	-5%	(46,645.33)	414,363.83	36.29	11,419.05	1.22%
	367 Mains	96,347,581.42	22,309,545.68	-25%	(24,086,895.36)	98,124,931.09	60.16	1,631,127.06	1.69%
	369 Measure and Regulating Station	17,204,820.02	6,405,631.18	-35%	(6,021,687.01)	16,820,875.84	37.16	452,645.83	2.63%
	Total Transmission	114,485,307.97	29,280,364.89		(30,155,227.69)	115,360,170.77		2,095,191.93	
		114,485,307.97	29,280,364.89						
Distribution									
	375 Structures and Improvements	877,547.93	166,931.85	-5%	(43,877.40)	754,493.47	41.79	18,055.98	2.06%
	376 Mains- Metallic	284,387,208.06	67,601,932.58	-35%	(99,535,522.82)	316,320,798.30	51.28	6,168,198.36	2.17%
	376 Mains- Plastic	556,988,970.64	205,612,522.08	-30%	(167,096,691.19)	518,473,139.75	39.38	13,164,501.61	2.36%
	378 Measure & Regulating- General	14,700,895.75	4,775,197.80	-25%	(3,675,223.94)	13,600,921.89	34.42	395,138.25	2.69%
	379 Measure & Regulating- City Gate	1,808,899.26	478,873.23	-10%	(180,889.93)	1,510,915.96	35.20	42,921.22	2.37%
	380 Services- Metallic	13,139,555.17	11,349,034.35	-45%	(5,912,799.83)	7,703,320.65	24.44	315,230.19	2.40%
	380 Services- Plastic	347,809,634.87	141,175,731.28	-20%	(69,561,926.97)	276,195,830.57	28.45	9,706,985.24	2.79%
		1,219,712,711.68	431,160,223.16		(346,006,932.07)	1,134,559,420.60		29,811,030.85	
		1,219,712,711.68	431,160,223.16						
General									
	390 Structures and Improvements	2,204,831.37	318,092.14	-10%	(220,483.14)	2,107,222.37	48.04	43,860.25	1.99%
		2,204,831.37	318,092.14		(220,483.14)	2,107,222.37		43,860.25	
		2,204,831.37	318,092.14						

Northern States Power MN - Transmission, Distribution and General Study
Computation of Amortization Amount
For Amortized Property
December 31, 2021

		Plant Balance 1/1/2022	Reallocated Reserve 1/1/2022	Theoretical Reserve 1/1/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL	
Common Plant									
Intangible Plant		*before retirements							
303	Computer Software- 3 Year	25,503,701.70	20,556,187.61	20,720,848.38	(164,660.77)	1.42	115,554.17	15,434,297.21	
303	Computer Software- 5 Year	297,397,117.84	196,599,622.62	199,209,948.01	(2,610,325.38)	2.70	967,666.79	115,403,593.18	
303	Computer Software- 7 Year	19,920,183.84	4,843,439.71	4,970,432.84	(126,993.13)	5.50	23,089.66	893,228.02	
303	Computer Software- 10 Year	58,949,892.42	52,717,944.84	52,932,181.14	(214,236.30)	4.67	45,910.71	46,053,972.30	
303	Computer Software 15 year	164,669,147.47	51,955,028.93	53,625,301.86	(1,670,272.94)	10.12	165,125.42	-	
Total Software		566,440,043.27	326,672,223.72	331,458,712.23	(4,786,488.51)	24.40	1,317,346.75	177,785,090.71	
		566,440,043.27	326,672,223.72	331,458,712.23	(4,786,488.51)			177,785,090.71	
After Retirement Fully Accrued Assets									
Account	Description	Plant Balance 1/1/2022	Allocated Reserve 1/1/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
303	Computer Software- 3 Year	10,069,404.49	5,121,890.40	3	0.00%	3,356,468.16	115,554.17	3,472,022.33	34.48%
303	Computer Software- 5 Year	181,993,524.66	81,196,029.44	5	0.00%	36,398,704.93	967,666.79	37,366,371.72	20.53%
303	Computer Software- 7 Year	19,026,955.82	3,950,211.69	7	0.00%	2,718,136.55	23,089.66	2,741,226.21	14.41%
303	Computer Software- 10 Year	12,895,920.12	6,663,972.54	10	0.00%	1,289,592.01	45,910.71	1,335,502.73	10.36%
303	Computer Software 15 year	164,669,147.47	51,955,028.93	15	0.00%	10,977,943.16	165,125.42	11,143,068.58	6.77%
Total Software		388,654,952.56	148,887,133.01			54,740,844.82	1,317,346.75	56,058,191.56	
		388,654,952.56	148,887,133.01				1,317,346.75	56,058,191.56	
Description	Description	Plant Balance 1/1/2022	Allocated Reserve 1/1/2022	Theoretical Reserve 1/1/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL	
391	Office Furniture and Equipment	22,521,905.32	10,276,394.04	9,869,029.04	407,365.00	11.24	(36,255.14)	-	
391	Network Equipment	146,440,285.72	59,032,024.84	56,591,234.02	2,440,790.82	3.68	(662,898.88)	26,667.41	
392	Automobiles	1,482,184.30	930,255.05	897,794.15	32,460.90	4.04	(8,031.57)	153,182.10	
392	Light Trucks	4,198,263.25	2,070,017.69	2,012,463.24	57,554.45	5.70	(10,102.42)	754,063.16	
392	Trailers	1,282,320.55	779,714.71	772,957.76	6,756.95	7.41	(911.73)	770,459.49	
392	Heavy Trucks	5,231,483.84	2,232,685.31	2,163,457.71	69,227.60	7.05	(9,822.44)	657,799.67	
393	Stores Equipment	246,162.24	107,014.22	102,587.51	4,426.71	11.67	(379.48)	-	
394	Tools, Shop, and Garage Equipment	8,212,668.71	2,602,561.41	2,495,911.41	106,650.00	10.44	(10,214.19)	0.08	
395	Laboratory Equipment				0.00		-	-	
396	Power Operated Equipment	1,309,686.00	605,030.84	580,339.10	24,691.74	5.79	(4,267.15)	9,547.99	
397	Comm. & Telecomm. Equipment	369,422.11	173,904.11	166,945.68	6,958.43	5.57	(1,250.04)	5,686.23	
397	Communication Equipment - Two Way	76,870.05	44,102.87	42,278.53	1,824.34	4.50	(405.41)	-	
397	Communication Equipment - Smart Grid				0.00		-	-	
398	Miscellaneous Equipment	235,608.17	227,411.83	221,437.13	5,974.70	1.19	(5,039.19)	56,325.84	
Total Common General		191,606,860.26	79,081,116.91	75,916,435.29	3,164,681.62		(749,577.65)	2,433,731.97	
		191,606,860.26	79,081,116.91	75,916,435.29	3,164,681.62			2,433,731.97	

Northern States Power MN - Transmission, Distribution and General Study
 Computation of Amortization Amount
 For Amortized Property
 December 31, 2021

After Retirement Fully Accrued Assets

Account	Description	Plant Balance 1/1/2022	Allocated Reserve 1/1/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Amortize Reserve Difference	Total Amortization	Amortization Rate
391	Office Furniture and Equipment	22,521,905.32	10,276,394.04	20	0.00%	1,126,095.27	(36,255.14)	1,089,840.13	4.84%
391	Network Equipment	146,413,618.31	59,005,357.43	6	0.00%	24,402,269.72	(662,898.88)	23,739,370.84	16.21%
392	Automobiles	1,329,002.20	777,072.95	10	5.00%	126,255.21	(8,031.57)	118,223.64	8.90%
392	Light Trucks	3,444,200.09	1,315,954.53	10	10.00%	309,978.01	(10,102.42)	299,875.59	8.71%
392	Trailers	511,861.06	9,255.22	12	20.00%	34,124.07	(911.73)	33,212.34	6.49%
392	Heavy Trucks	4,573,684.17	1,574,885.64	12	15.00%	323,969.30	(9,822.44)	314,146.85	6.87%
393	Stores Equipment	246,162.24	107,014.22	20	0.00%	12,308.11	(379.48)	11,928.63	4.85%
394	Tools, Shop, and Garage Equipment	8,212,668.63	2,602,561.33	15	0.00%	547,511.24	(10,214.19)	537,297.05	6.54%
395	Laboratory Equipment	0.00	0.00	10	0.00%	0.00	-	0	10.00%
396	Power Operated Equipment	1,300,138.01	595,482.85	12	15.00%	92,093.11	(4,267.15)	87,825.96	6.76%
397	Comm. & Telecomm. Equipment	363,735.88	168,217.88	10	0.00%	36,373.59	(1,250.04)	35,123.55	9.66%
397	Communication Equipment - Two Way	76,870.05	44,102.87	10	0.00%	7,687.01	(405.41)	7,281.60	9.47%
397	Communication Equipment - Smart Grid	0.00	0.00	20	0.00%	0.00	-	-	5.00%
398	Miscellaneous Equipment	179,282.33	171,085.99	15	0.00%	11,952.16	(5,039.19)	6,912.97	3.86%
Total Common General		189,173,128.29	76,647,384.94			27,030,616.78	(749,577.65)	26,281,039.13	
		189,173,128.29	76,647,384.94				(749,577.65)	26,281,039.13	

Electric Plant Intangible

Description	Plant Balance 1/1/2022	Allocated Reserve 1/1/2022	Theoretical Reserve 1/1/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
303 Computer Software- 3 Year	2,149,696.73	516,412.13	526,482.16	(10,070.02)	2.50	4,028.01	201,839.24
303 Computer Software- 5 Year	180,748,054.80	127,432,672.08	128,649,736.45	(1,217,064.37)	2.85	426,732.45	89,413,349.55
303 Computer Software- 10 Year	57,816.30	8,403.44	8,672.45	(269.01)	8.50	31.65	-
Total Electric Software	182,955,567.83	127,957,487.65	129,184,891.05	(1,227,403.40)	13.85	430,792.11	89,615,188.79
	182,955,567.83	127,957,487.65	129,184,891.05	(1,227,403.40)			89,615,188.79

After Retirement Fully Accrued Assets

	Plant Balance 1/1/2022	Allocated Reserve 1/1/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
303 Computer Software- 3 Year	1,947,857.49	314,572.89	3	0.00%	649,285.83	4,028.01	653,313.84	33.54%
303 Computer Software- 5 Year	91,334,705.25	38,019,322.53	5	0.00%	18,266,941.05	426,732.45	18,693,673.50	20.47%
303 Computer Software- 10 Year	57,816.30	8,403.44	10	0.00%	5,781.63	31.65	5,813.28	10.05%
Total Software Amortized	93,340,379.04	38,342,298.86			18,922,008.51	430,792.11	19,352,800.62	
	93,340,379.04	38,342,298.86				430,792.11	19,352,800.62	

Northern States Power MN - Transmission, Distribution and General Study
Computation of Amortization Amount
For Amortized Property
December 31, 2021

Electric Plant Distribution
Distribution Amortized

Description	Plant Balance 1/1/2022	Allocated Reserve 1/1/2022	Theoretical Reserve 1/1/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
368 Line Transformers	419,581,683.54	175,961,909.47	174,608,881.31	1,353,028.16	19.32	(70,042.17)	0.00
368 Line Capacitors	25,551,653.80	15,559,030.10	15,505,926.71	53,103.39	16.19	(3,279.35)	7,866,282.48
Total Distribution Amortized	445,133,337.34	191,520,939.57	190,114,808.02	1,406,131.55		73,321.52	7,866,282.48
	445,133,337.34	191,520,939.57	190,114,808.02	1,406,131.55			7,866,282.48

After Retirement Fully Accrued Assets

Account	Description	Plant Balance 1/1/2022	Allocated Reserve 1/1/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
368	Line Transformers	419,581,683.54	175,961,909.47	32	-5.00%	13,767,523.99	70,042.17	13,837,566.16	3.30%
368	Line Capacitors	17,685,371.32	7,692,747.62	25	-10.00%	778,156.34	3,279.35	781,435.69	4.42%
	Total Distribution Amortized	437,267,054.86	183,654,657.09			14,545,680.33	73,321.52	14,619,001.85	
		437,267,054.86	183,654,657.09				73,321.52	14,619,001.85	

General Plant

	Plant Balance 1/1/2022	Allocated Reserve 1/1/2022	Theoretical Reserve 1/1/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
391 Office Furniture and Equipment	34,646,620.19	20,421,471.50	20,242,637.27	178,834.23	8.54	(20,934.55)	923,660.37
391 Network Equipment	58,083,120.75	26,005,964.98	25,767,437.87	238,527.12	3.34	(71,453.43)	0.00
392 Automobiles	7,255,330.91	2,702,957.32	2,678,719.13	24,238.19	6.13	(3,956.31)	64,183.84
392 Light Trucks	37,551,700.40	20,449,955.92	20,351,008.09	98,947.83	5.43	(18,226.43)	10,979,479.29
392 Trailers	24,963,452.99	12,676,130.08	12,578,471.74	97,658.34	5.40	(18,074.70)	2,386,713.10
392 Heavy Trucks	122,805,759.56	65,430,068.39	64,937,916.54	492,151.85	5.54	(88,843.37)	13,080,095.93
393 Stores Equipment	1,624,277.68	1,080,320.35	1,071,258.78	9,061.57	7.22	(1,255.07)	92,362.34
394 Tools, Shop, and Garage Equipment	116,662,431.24	53,369,726.37	52,887,097.56	482,628.81	8.25	(58,478.90)	750,015.09
395 Laboratory Equipment	2,864,647.15	1,851,814.34	1,838,613.81	13,200.53	4.18	(3,154.71)	412,596.60
396 Power Operated Equipment	53,687,454.92	27,485,085.87	27,265,639.57	219,446.30	4.25	(51,634.98)	4,745,933.81
397 General Communication Equipment	57,447,525.50	7,535,452.14	7,466,880.90	68,571.24	8.71	(7,873.41)	59,315.71
397 Communication Equipment - Two Way	63,558,075.53	27,161,117.69	26,911,995.50	249,122.19	5.77	(43,207.15)	0.00
397 Comm. & Telecomm. Equipment - AES	8,254,298.26	6,730,686.35	6,683,539.12	47,147.23	3.54	(13,334.81)	1,590,351.23
397 Comm. & Telecomm. Equipment - EMR	46,455,877.51	21,063,545.82	20,870,350.65	193,195.17	8.26	(23,385.75)	0.00
397 Comm. & Telecomm. Equipment - Smart Grid	9,133,831.88	422,395.25	418,521.03	3,874.22	9.08	(426.51)	0.00
398 Miscellaneous	1,902,512.02	612,805.70	607,185.03	5,620.66	10.21	(550.36)	0.00
Total General Amortized	646,896,916.49	294,999,498.06	292,577,272.59	2,422,225.47		(424,790.46)	35,084,707.31
	646,896,916.49	294,999,498.06	292,577,272.59	2,422,225.47			35,084,707.31

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 206 of 266

Northern States Power MN - Transmission, Distribution and General Study
Computation of Amortization Amount
For Amortized Property
December 31, 2021

After Retirement Fully Accrued Assets

Account	Plant Balance 1/1/2022	Allocated Reserve 1/1/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
391 Office Furniture and Equipment	33,722,959.82	19,497,811.13	20	0.00%	1,686,147.99	(20,934.55)	1,665,213.44	4.94%
391 Network Equipment	58,083,120.75	26,005,964.98	6	0.00%	9,680,520.13	(71,453.43)	9,609,066.69	16.54%
392 Automobiles	7,191,147.07	2,638,773.48	10	6.00%	675,967.82	(3,956.31)	672,011.51	9.34%
392 Light Trucks	26,572,221.11	9,470,476.63	10	12.00%	2,338,355.46	(18,226.43)	2,320,129.03	8.73%
392 Trailers	22,576,739.89	10,289,416.98	12	15.00%	1,599,185.74	(18,074.70)	1,581,111.04	7.00%
392 Heavy Trucks	109,725,663.63	52,349,972.46	12	10.00%	8,229,424.77	(88,843.37)	8,140,581.40	7.42%
393 Stores Equipment	1,531,915.34	987,958.01	20	0.00%	76,595.77	(1,255.07)	75,340.70	4.92%
394 Tools, Shop, and Garage Equipment	115,912,416.15	52,619,711.28	15	0.00%	7,727,494.41	(58,478.90)	7,669,015.51	6.62%
395 Laboratory Equipment	2,452,050.55	1,439,217.74	10	0.00%	245,205.06	(3,154.71)	242,050.35	9.87%
396 Power Operated Equipment	48,941,521.11	22,739,152.06	12	25.00%	3,058,845.07	(51,634.98)	3,007,210.09	6.14%
397 General Communication Equipment	57,388,209.79	7,476,136.43	10	0.00%	5,738,820.98	(7,873.41)	5,730,947.57	9.99%
397 Communication Equipment - Two Way	63,558,075.53	27,161,117.69	10	0.00%	6,355,807.55	(43,207.15)	6,312,600.40	9.93%
397 Comm. & Telecomm. Equipment - AES	6,663,947.03	5,140,335.12	15	0.00%	444,263.14	(13,334.81)	430,928.32	6.47%
397 Comm. & Telecomm. Equipment - EMR	46,455,877.51	21,063,545.82	15	0.00%	3,097,058.50	(23,385.75)	3,073,672.75	6.62%
397 Comm. & Telecomm. Equipment - Smart Grid	9,133,831.88	422,395.25	20	0.00%	456,691.59	(426.51)	456,265.09	5.00%
398 Miscellaneous	1,902,512.02	612,805.70	15	0.00%	126,834.13	(550.36)	126,283.78	6.64%
Total General Amortized	611,812,209.18	259,914,790.75			51,537,218.11	(424,790.46)	51,112,427.66	
	611,812,209.18	259,914,790.75				(424,790.46)	51,112,427.66	

Gas Plant Intangible Plant

	Plant Balance 1/1/2022	Allocated Reserve 1/1/2022	Theoretical Reserve 1/1/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
303 Computer Software 3 yr	25,000.00	20,003.77	20,833.33	(829.57)	0.50	829.57	0.00
303 Computer Software 5 yr	8,601,254.11	6,661,787.70	6,751,608.60	(89,820.90)	2.25	39,872.21	4,495,892.57
Total Gas Software	8,626,254.11	6,681,791.47	6,772,441.93	(90,650.46)		40,701.78	4,495,892.57
	8,626,254.11	6,681,791.47	6,772,441.93	(90,650.46)			4,495,892.57

After Retirement Fully Accrued Assets

	Plant Balance 1/1/2022	Allocated Reserve 1/1/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
303 Computer Software 3 yr	25,000.00	20,003.77	3	0.00%	8,333.33	829.57	9,162.90	36.65%
303 Computer Software 5 yr	4,105,361.54	2,165,895.13	5	0.00%	821,072.31	39,872.21	860,944.52	20.97%
Total Gas Software	4,130,361.54	2,185,898.90			829,405.64	40,701.78	870,107.42	
	4,130,361.54	2,185,898.90				40,701.78	870,107.42	

	Plant Balance 1/1/2022	Allocated Reserve 1/1/2022	Theoretical Reserve 1/1/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
381 Meters	133,374,226.32	74,132,633.14	70,116,510.28	4,016,122.86	12.21	(329,053.15)	242,449.95
381 Telemetering (Fully Amortized)	36,777.88	36,777.88	36,777.88	-	0.00	-	36,777.88
Total Gas Distribution	133,411,004.20	74,169,411.02	70,153,288.16	4,016,122.86		(329,053.15)	24,281,773.04
	133,411,004.20	74,169,411.02	70,153,288.16	4,016,122.86			24,281,773.04

After Retirement Fully Accrued Assets

	Plant Balance 1/1/2022	Book Reserve 1/1/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
381 Meters	109,129,231.16	49,887,637.98	20	-5%	5,729,284.64	(329,053.15)	5,400,231.49	4.95%
381 Telemetering (Fully Amortized)	0.00	0.00	8	0%	0.00	-	-	0.00%
Total Gas Distribution	109,129,231.16	49,887,637.98			5,729,284.64	(329,053.15)	5,400,231.49	
	109,129,231.16	49,887,637.98				(329,053.15)	5,400,231.49	

Northern States Power MN - Transmission, Distribution and General Study
Computation of Amortization Amount
For Amortized Property
December 31, 2021

Gas General Amortized	Plant Balance 1/1/2022	Allocated Reserve 1/1/2022	Theoretical Reserve 1/1/2022	Reserve Difference	Remaining Life	Amortize Reserve Difference	Retire Assets > ASL
391 Office Furniture and Equipment	1,090,913.22	635,516.45	564,740.77	70,775.68	9.90	(7,147.63)	28,151.02
391 Network Equipment	164,676.64	140,833.08	128,800.52	12,032.55	1.70	(7,079.79)	38,022.55
392 Automobiles	567,454.73	333,674.51	298,565.98	35,108.54	4.59	(7,650.31)	23,061.11
392 Light Trucks	13,622,519.02	6,152,590.66	5,761,315.36	391,275.30	6.64	(58,933.43)	2,965,377.95
392 Trailers	2,565,267.81	1,230,661.75	1,141,593.94	89,067.82	7.12	(12,512.72)	504,826.09
392 Heavy Trucks	17,166,038.81	8,380,303.68	7,830,408.94	549,894.74	7.40	(74,272.30)	3,445,046.54
393 Stores Equipment	10,090.97	5,999.97	5,297.76	702.21	9.50	(73.92)	-
394 Tools, Shop, and Garage Equipment	10,948,063.22	4,971,916.31	4,470,031.52	501,884.78	9.16	(54,768.25)	344,320.54
395 Laboratory Equipment						-	-
396 Power Operated Equipment	4,833,500.56	1,963,465.10	1,767,125.25	196,339.85	6.75	(29,092.65)	298,690.61
397 Communication Equipment	1,275,627.76	1,237,148.96	1,228,347.74	8,801.22	3.23	(2,727.22)	1,129,121.90
397 Communication Equipment - Two Way	1,132,349.33	358,274.72	316,343.61	41,931.11	7.21	(5,818.67)	-
397 Comm. & Telecomm. Equipment - AES	15,492,768.27	10,501,613.08	9,272,544.19	1,229,068.89	6.02	(204,083.53)	-
397 Comm. & Telecomm. Equipment - EMR	6,285,326.39	1,993,874.00	1,760,518.57	233,355.44	10.80	(21,609.98)	-
398 Miscellaneous	50,705.08	46,489.92	44,910.93	1,578.99	4.91	(321.69)	32,998.42
	75,205,301.81	37,952,362.21	34,590,545.07	3,361,817.14		(486,092.10)	8,809,616.73
	75,205,301.81	37,952,362.21	34,590,545.07	3,361,817.14			8,809,616.73

After Retirement Fully Accrued Assets	Plant Balance 1/1/2022	Book Reserve 1/1/2022	Amortization Life	Amortization Net Salvage	Annual Amortization	Accrual For Reserve Difference	Total Amortization	Amortization Rate
391 Office Furniture and Equipment	1,062,762.20	607,365.43	20	0%	53,138.11	(7,147.63)	45,990.48	4.33%
391 Network Equipment	126,654.09	102,810.53	6	0%	21,109.02	(7,079.79)	14,029.23	11.08%
392 Automobiles	544,393.62	310,613.40	10	6%	51,173.00	(7,650.31)	43,522.69	7.99%
392 Light Trucks	10,657,141.07	3,187,212.71	10	12%	937,828.41	(58,933.43)	878,894.98	8.25%
392 Trailers	2,060,441.72	725,835.66	12	15%	145,947.96	(12,512.72)	133,435.23	6.48%
392 Heavy Trucks	13,720,992.27	4,935,257.14	12	10%	1,029,074.42	(74,272.30)	954,802.12	6.96%
393 Stores Equipment	10,090.97	5,999.97	20	0%	504.55	(73.92)	430.63	4.27%
394 Tools, Shop, and Garage Equipment	10,603,742.68	4,627,595.77	15	0%	706,916.18	(54,768.25)	652,147.93	6.15%
395 Laboratory Equipment	0.00	0.00	10	0%	0.00	-	-	10.00%
396 Power Operated Equipment	4,534,809.95	1,664,774.49	12	25%	283,425.62	(29,092.65)	254,332.97	5.61%
397 Communication Equipment	146,505.86	108,027.06	10	0%	14,650.59	(2,727.22)	11,923.36	8.14%
397 Communication Equipment - Two Way	1,132,349.33	358,274.72	10	0%	113,234.93	(5,818.67)	107,416.26	9.49%
397 Comm. & Telecomm. Equipment - AES	15,492,768.27	10,501,613.08	15	0%	1,032,851.22	(204,083.53)	828,767.69	5.35%
397 Comm. & Telecomm. Equipment - EMR	6,285,326.39	1,993,874.00	15	0%	419,021.76	(21,609.98)	397,411.78	6.32%
398 Miscellaneous	17,706.66	13,491.50	15	0%	1,180.44	(321.69)	858.75	4.85%
Total Gas General Amortized	66,395,685.08	29,142,745.48			4,810,056.20	(486,092.10)	4,323,964.11	
	66,395,685.08	29,142,745.48				(486,092.10)	4,323,964.11	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 208 of 266

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Present and Proposed Accruals
January 1, 2022

FERC Account	Account Description	Plant Balance 1/1/2022	Fully Accrued	Plant Balance 1/1/2022	Present (A)			Proposed		Proposed Less
Common Utility					Annual Rate	Notes	Annual Accrual	Annual Rate	Annual Accrual	Present Accrual
Intangible										
	301 Intangible Organization Costs	100,607.85		100,607.85	0.00%		-	0.00%	-	-
	302 Franchise and Consent	-		-	5.00%		-	5.00%	-	-
	303 Computer Software- 3 Year	25,503,701.70	15,434,297.21	10,069,404.49	36.49%		3,674,325.70	34.48%	3,472,022.33	(202,303.37)
	303 Computer Software- 5 Year	297,397,117.84	115,403,593.18	181,993,524.66	20.35%		37,035,682.27	20.53%	37,366,371.72	330,889.45
	303 Computer Software- 7 Year	19,920,183.84	893,228.02	19,026,955.82	15.20%		2,892,097.28	14.41%	2,741,226.21	(150,871.08)
	303 Computer Software- 10 Year	58,949,892.42	46,053,972.30	12,895,920.12	9.92%		1,279,275.28	10.36%	1,335,502.73	56,227.45
	303 Computer Software 15 year	164,669,147.47	-	164,669,147.47	6.74%		11,098,700.54	6.77%	11,143,068.58	44,368.04
	Total Software	566,540,651.12	177,785,090.71	388,755,560.41			55,980,081.07		56,058,191.56	78,110.50
		566,540,651.12	177,785,090.71	388,755,560.41					56,058,191.56	
General Plant										
	390 Structures and Improvements	72,505,182.48	-	72,505,182.48	2.54%		1,841,631.63	2.57%	1,866,707.19	25,075.56
	390 414 Nicollet	85,588,830.00		85,588,830.00	(E) & (B)		2,147,603.34	(E) & (B)	2,147,603.34	-
	390 Hugo	10,878,432.00		10,878,432.00	(E) & (B)		251,358.35	(E) & (B)	251,358.35	-
	390 Maple Grove	12,919,518.00		12,919,518.00	(E) & (B)		372,589.86	(E) & (B)	372,589.86	-
	390 Marshall Operations Center	-		-	(E) & (B)		-	(E) & (B)	-	-
	390 Rice Street	23,115,674.00		23,115,674.00	(E) & (B)		885,902.41	(E) & (B)	885,902.41	-
	390 Structures and Improvements - Leasehold Improvements	18,120,375.48		18,120,375.48	(F)		-	(F)	-	-
	391 Office Furniture and Equipment	22,521,905.32	-	22,521,905.32	4.85%		1,091,524.14	4.84%	1,089,840.13	(1,684.01)
	391 Network Equipment	146,440,285.72	26,667.41	146,413,618.31	21.55%		31,552,134.75	16.21%	23,739,370.84	(7,812,763.91)
	392 Automobiles	1,482,184.30	153,182.10	1,329,002.20	9.35%		124,221.84	8.90%	118,223.64	(5,998.20)
	392 Light Trucks	4,198,263.25	754,063.16	3,444,200.09	8.39%		288,968.39	8.71%	299,875.59	10,907.20
	392 Trailers	1,282,320.55	770,459.49	511,861.06	11.97%		61,269.77	6.49%	33,212.34	(28,057.43)
	392 Heavy Trucks	5,231,483.84	657,799.67	4,573,684.17	7.58%		346,685.26	6.87%	314,146.85	(32,538.41)
	393 Stores Equipment	246,162.24	-	246,162.24	4.92%		12,113.15	4.85%	11,928.63	(184.52)
	394 Tools, Shop, and Garage Equipment	8,212,668.71	0.08	8,212,668.63	6.65%		546,142.46	6.54%	537,297.05	(8,845.42)
	395 Laboratory Equipment	-	-	-	10.00%		-	10.00%	-	-
	396 Power Operated Equipment	1,309,686.00	9,547.99	1,300,138.01	6.85%		89,059.45	6.76%	87,825.96	(1,233.50)
	397 Comm. & Telecomm. Equipment	369,422.11	5,686.23	363,735.88	9.02%		32,808.98	9.66%	35,123.55	2,314.57
	397 Communication Equipment - Two Way	76,870.05	-	76,870.05	4.83%		3,712.82	9.47%	7,281.60	3,568.77
	397 Communication Equipment - Smart Grid	-	-	-	5.04%	(B)	-	5.00%	-	-
	398 Miscellaneous Equipment	235,608.17	56,325.84	179,282.33	17.00%		30,478.00	3.86%	6,912.97	(23,565.03)
	Total General	414,734,872.22	2,433,731.97	412,301,140.25			39,678,204.60		31,805,200.28	(7,873,004.32)
									31,805,200.28	
	Total Common	981,275,523.34	180,218,822.68	801,056,700.66			95,658,285.66		87,863,391.84	(7,794,893.82)
		981,275,523.34	180,218,822.68	801,056,700.66					87,863,391.84	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 209 of 266

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Present and Proposed Accruals
January 1, 2022

FERC Account	Account Description	Plant Balance 1/1/2022	Fully Accrued	Plant Balance 1/1/2022	Present (A)			Proposed		Proposed Less
					Annual Rate	Notes	Annual Accrual	Annual Rate	Annual Accrual	Present Accrual
Electric Plant										
Intangible Plant										
302	Franchise and Consent	263,661,737.61		263,661,737.61	5.00%		13,183,086.88	5.00%	13,183,086.88	-
303	Computer Software- 3 Year	2,149,696.73	201,839.24	1,947,857.49	33.33%	(B)	649,220.90	33.54%	653,313.84	4,092.94
303	Computer Software- 5 Year	180,748,054.80	89,413,349.55	91,334,705.25	19.35%		17,673,265.47	20.47%	18,693,673.50	1,020,408.04
303	Computer Software- 7 Year	-	-	-	(D)		-	14.29%	-	-
303	Computer Software- 10 Year	57,816.30	-	57,816.30	10.35%	(C)	5,983.99	10.05%	5,813.28	(170.71)
303	Computer Software - 15 Year	-	-	-	(D)		-	6.67%	-	-
Total Software		446,617,305.44	89,615,188.79	357,002,116.65			31,511,557.23		32,535,887.50	1,024,330.26
		446,617,305.44							32,535,887.50	
Transmission										
351	Energy Storage Equipment			-	(D)		-	10.00%	-	-
352	Structures and Improvements	154,713,000.51		154,713,000.51	1.52%		2,351,637.61	1.80%	2,777,274.72	425,637.11
353	Station Equipment	1,453,096,963.49		1,453,096,963.49	2.08%		30,161,933.67	2.19%	31,773,707.45	1,611,773.78
354	Towers and Fixtures	126,526,814.97		126,526,814.97	1.83%		2,315,440.71	2.12%	2,683,775.67	368,334.96
355	Poles and Fixtures	1,546,910,330.64		1,546,910,330.64	2.43%		37,589,921.03	2.62%	40,462,037.28	2,872,116.25
356	Overhead Conductors and Devices	672,055,789.15		672,055,789.15	2.05%		13,777,143.68	2.11%	14,186,504.28	409,360.60
357	Underground Conduit	32,181,581.66		32,181,581.66	1.38%		443,011.65	1.44%	463,945.69	20,934.04
358	Underground Conductor and Devices	35,447,884.88		35,447,884.88	2.10%		744,405.58	2.15%	763,526.27	19,120.69
359	Roads and Trails			-	(D)		-	1.67%	-	-
Total Transmission		4,020,932,365.30		4,020,932,365.30			87,383,493.94	Checked in Tr	93,110,771.36	5,727,277.42
		4,020,932,365.30							93,110,771.36	
Distribution										
361	Structures and Improvements	56,679,393.32		56,679,393.32	2.09%		1,185,222.79	2.29%	1,299,862.53	114,639.73
362	Station Equipment	651,488,147.04		651,488,147.04	2.34%		15,244,822.64	2.65%	17,263,445.39	2,018,622.74
363	Energy Storage Equipment	-		-	(D)		-	10.00%	-	-
364	Poles, Towers, and Fixtures	493,800,559.12		493,800,559.12	4.63%		22,862,965.89	5.53%	27,330,996.55	4,468,030.67
365	Overhead Conductors and Devices	505,157,381.55		505,157,381.55	3.22%		16,266,067.69	3.61%	18,227,794.46	1,961,726.77
366	Underground Conduit	330,084,987.63		330,084,987.63	2.15%		7,096,827.23	1.99%	6,578,758.70	(518,068.54)
367	Underground Conductor and Devices	1,172,802,710.50		1,172,802,710.50	2.22%		26,036,220.17	2.45%	28,761,009.90	2,724,789.73
369	Overhead Services	81,468,615.93		81,468,615.93	4.28%		3,486,856.76	5.11%	4,159,316.54	672,459.78
369	Underground Services	256,251,030.61		256,251,030.61	2.38%		6,098,774.53	2.66%	6,812,762.30	713,987.77
370	Meters (Excluded from Study)	84,792,662.41	9,003,842.34	75,788,820.07	5.82%		4,410,909.33	5.82%	4,410,909.33	-
370	Meters AGIS (Excluded from Study)	4,517,301.31		4,517,301.31	5.02%		226,768.53	5.02%	226,768.53	-
371	On Customer Premises EV Chargers	128,517.02		128,517.02	10.00%	(B)	12,851.70	10.33%	13,274.57	422.86
371	On Cust Prem RaaS - 10 Year	-		-	(D)		-	10.00%	-	-
371	On Cust Prem RaaS - 15 Year	-		-	(D)		-	6.67%	-	-
371	On Cust Prem RaaS - 20 Year	-		-	(D)		-	5.00%	-	-
373	Street Lighting and Signal Systems	78,536,986.93		78,536,986.93	5.76%		4,523,730.45	5.30%	4,161,079.83	(362,650.62)
Total Distribution Depreciated		3,715,708,293.37	9,003,842.34	3,706,704,451.03			107,452,017.71		119,245,978.61	11,793,960.90
		4,160,841,630.71							119,245,978.61	
		4,160,841,630.71	Total Dist							
Distribution Amortize										
368	Line Transformers	419,581,683.54	0	419,581,683.54	3.24%		13,594,446.55	3.30%	13,837,566.16	243,119.62
368	Line Capacitors	25,551,653.80	7,866,282.48	17,685,371.32	3.99%		705,646.32	4.42%	781,435.69	75,789.37
Total Distribution Amortized		445,133,337.34	7,866,282.48	437,267,054.86			14,300,092.86		14,619,001.85	318,908.99
			7,866,282.48						14,619,001.85	
General										
390	Structures and Improvements	30,686,731.62		30,686,731.62	2.30%		705,794.83	2.18%	667,978.96	(37,815.87)
390	Chesnut	22,473,379.97		22,473,379.97	(E) & (B)		348,728.08	(E) & (B)	348,728.08	-
390	Maple Grove	21,992,177.08		21,992,177.08	(E) & (B)		409,712.02	(E) & (B)	409,712.02	-
390	Leasehold Improvements	1,075,432.86		1,075,432.86	(F)		-	(F)	-	-
391	Office Furniture and Equipment	34,646,620.19	923,660.37	33,722,959.82	4.91%		1,655,797.33	4.94%	1,665,213.44	9,416.11
391	Network Equipment	58,083,120.75	-	58,083,120.75	17.37%		10,089,038.07	16.54%	9,609,066.69	(479,971.38)
392	Automobiles	7,255,330.91	64,183.84	7,191,147.07	9.76%		701,855.95	9.34%	672,011.51	(29,844.44)
392	Light Trucks	37,551,700.40	10,979,479.29	26,572,221.11	9.93%		2,638,621.56	8.73%	2,320,129.03	(318,492.53)
392	Trailers	24,963,452.99	2,386,713.10	22,576,739.89	6.30%		1,422,334.61	7.00%	1,581,111.04	158,776.42
392	Heavy Trucks	122,805,759.56	13,080,095.93	109,725,663.63	7.16%		7,856,357.52	7.42%	8,140,581.40	284,223.88
393	Stores Equipment	1,624,277.68	92,362.34	1,531,915.34	4.50%		68,960.70	4.92%	75,340.70	6,380.00
394	Tools, Shop, and Garage Equipment	116,662,431.24	750,015.09	115,912,416.15	6.57%		7,615,445.74	6.62%	7,669,015.51	53,569.77
395	Laboratory Equipment	2,864,647.15	412,596.60	2,452,050.55	10.69%		262,124.20	9.87%	242,050.35	(20,073.86)
396	Power Operated Equipment	53,687,454.92	4,745,933.81	48,941,521.11	5.46%		2,672,207.05	6.14%	3,007,210.09	335,003.04
397	General Communication Equipment	57,447,525.50	59,315.71	57,388,209.79	10.57%		6,065,933.77	9.99%	5,730,947.57	(334,986.21)
397	Communication Equipment - Two Way	63,558,075.53	-	63,558,075.53	10.38%		6,597,328.24	9.93%	6,312,600.40	(284,727.84)
397	Comm. & Telecomm. Equipment - AES	8,254,298.26	1,590,351.23	6,663,947.03	4.78%		318,536.67	4.97%	430,928.32	112,391.66
397	Comm. & Telecomm. Equipment - EMR	46,455,877.51	-	46,455,877.51	6.27%		2,912,783.52	6.62%	3,073,672.75	160,889.23
397	Comm. & Telecomm. Equipment - Smart Grid	9,133,831.88	-	9,133,831.88	5.11%	(B) & (G)	466,738.81	5.00%	456,265.09	(10,473.72)
398	Miscellaneous	1,902,512.02	-	1,902,512.02	6.85%		130,322.07	6.64%	126,283.78	(4,038.30)
Total General		723,124,638.02	35,084,707.31	688,039,930.71			52,938,620.76		52,538,846.72	(399,774.04)
			35,084,707.31						52,538,846.72	
Total Electric		9,351,515,939.47	141,570,020.92	9,209,945,918.55			293,585,782.51		312,050,486.04	18,464,703.53
		9,351,515,939.47	132,566,178.58	A-1					312,050,486.04	
			9,003,842.34	El Theo Reserve						
			141,570,020.92							

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 210 of 266

Northern States Power MN - Transmission, Distribution and General Study Comparison of Present and Proposed Accruals January 1, 2022										
FERC Account	Account Description	Plant Balance 1/1/2022	Fully Accrued	Plant Balance 1/1/2022	Present (A)			Proposed		Proposed Less Present Accrual
					Annual Rate	Notes	Annual Accrual	Annual Rate	Annual Accrual	
Natural Gas										
Intangible Plant										
302	Franchise and Consent	56,566.75		56,566.75	5.00%		2,828.34	5.00%	2,828.34	-
303	Computer Software 3 yr	25,000.00		25,000.00	33.33%	(G)	8,332.50	36.65%	9,162.90	830.40
303	Computer Software 5 yr	8,601,254.11	4,495,892.57	4,105,361.54	20.53%		842,830.72	20.97%	860,944.52	18,113.79
303	Computer Software 7 Year				(D)			14.29%	-	-
303	Computer Software 10 Year				10.00%			10.00%	-	-
303	Computer Software 15 year				(D)		-	6.67%	-	-
Total Software		8,682,820.86	4,495,892.57	4,186,928.29			853,991.56	-	872,935.75	18,944.19
									872,935.75	
Transmission										
366	Structures and Improvements	932,906.53		932,906.53	0.86%		8,023.00	1.22%	11,419.05	3,396.06
367	Mains	96,347,581.42		96,347,581.42	1.51%		1,454,848.48	1.69%	1,631,127.06	176,278.58
369	Measure and Regulating Station	17,204,820.02		17,204,820.02	2.65%		455,927.73	2.63%	452,645.83	(3,281.90)
Total Transmission		114,485,307.97		114,485,307.97	-		1,918,799.21		2,095,191.93	176,392.73
									2,095,191.93	
Distribution										
375	Structures and Improvements	877,547.93		877,547.93	2.06%		18,077.49	2.06%	18,055.98	(21.51)
376	Mains- Metallic	284,387,208.06		284,387,208.06	1.96%		5,573,989.28	2.17%	6,168,198.36	594,209.08
376	Mains- Plastic	556,988,970.64		556,988,970.64	2.13%		11,863,865.07	2.36%	13,164,501.61	1,300,636.53
376	Mains- Plastic (Excluded from Study)	4,991,360.57		4,991,360.57						
378	Measure & Regulating- General	14,700,895.75		14,700,895.75	2.95%		433,676.42	2.69%	395,138.25	(38,538.18)
379	Measure & Regulating- City Gate	1,808,899.26		1,808,899.26	2.60%		47,031.38	2.37%	42,921.22	(4,110.16)
380	Services- Metallic	13,139,555.17		13,139,555.17	2.10%		275,930.66	2.40%	315,230.19	39,299.53
380	Services- Plastic	347,809,634.87		347,809,634.87	2.94%		10,225,603.27	2.79%	9,706,985.24	(518,618.02)
Total Distribution		1,224,704,072.25		1,224,704,072.25			28,438,173.57		29,811,030.85	1,372,857.28
									29,811,030.85	
Distribution Amortized										
381	Meters	133,374,226.32	24,244,995.16	109,129,231.16	4.49%		4,899,902.48	4.95%	5,400,231.49	500,329.01
381	Telemetering (Fully Amortized)	36,777.88	36,777.88	-	0.00%		-	12.50%	-	-
383	House Regulators (Old)									
Total Distribution Amortized		133,411,004.20	24,281,773.04	109,129,231.16			4,899,902.48		5,400,231.49	500,329.01
									5,400,231.49	
General										
390	Structures and Improvements	2,204,831.37		2,204,831.37	2.08%		45,860.49	1.99%	43,860.25	(2,000.25)
391	Office Furniture and Equipment	1,090,913.22	28,151.02	1,062,762.20	3.82%		40,597.52	4.33%	45,990.48	5,392.96
391	Network Equipment	164,676.64	38,022.55	126,654.09	20.12%		25,482.80	11.08%	14,029.23	(11,453.58)
392	Automobiles	567,454.73	23,061.11	544,393.62	8.82%		48,015.52	7.99%	43,522.69	(4,492.82)
392	Light Trucks	13,622,519.02	2,965,377.95	10,657,141.07	9.01%		960,208.41	8.25%	878,894.98	(81,313.43)
392	Trailers	2,565,267.81	504,826.09	2,060,441.72	6.20%		127,747.39	6.48%	133,435.23	5,687.84
392	Heavy Truckers	17,166,038.81	3,445,046.54	13,720,992.27	6.92%		949,492.67	6.96%	954,802.12	5,309.45
393	Stores Equipment	10,090.97	-	10,090.97	3.75%		378.41	4.27%	430.63	52.22
394	Tools, Shop, and Garage Equipment	10,948,063.22	344,320.54	10,603,742.68	6.02%		638,345.31	6.15%	652,147.93	13,802.62
395	Laboratory Equipment	-	-	-	10.00%		-	10.00%	-	-
396	Power Operated Equipment	4,833,500.56	298,690.61	4,534,809.95	5.52%		250,321.51	5.61%	254,332.97	4,011.46
397	Communication Equipment	1,275,627.76	1,129,121.90	146,505.86	15.56%		22,796.31	8.14%	11,923.36	(10,872.95)
397	Communication Equipment - Two Way	1,132,349.33	-	1,132,349.33	10.19%		115,386.40	9.49%	107,416.26	(7,970.13)
397	Comm. & Telecomm. Equipment - AES	15,492,768.27	-	15,492,768.27	4.76%		737,455.77	5.35%	828,767.69	91,311.92
397	Comm. & Telecomm. Equipment - EMR	6,285,326.39	-	6,285,326.39	6.87%		431,801.92	6.32%	397,411.78	(34,390.14)
398	Miscellaneous	50,705.08	32,998.42	17,706.66	1.97%		348.82	4.85%	858.75	509.93
Total General		77,410,133.18	8,809,616.73	68,600,516.45			4,394,239.24		4,367,824.35	(26,414.89)
									4,367,824.35	
Total Gas		1,558,693,338.46	37,587,282.34	1,521,106,056.12			40,505,106.06		42,547,214.38	2,042,108.32
		1,558,693,338.46	37,587,282.34						42,547,214.38	
Total Company		11,891,484,801.27	359,376,125.94	11,532,108,675.33			429,749,174.23	-	442,461,092.26	12,711,918.03
				11,532,108,675.33						
Summary		11,891,484,801.27	350,372,283.60	Appendix A-1						
			9,003,842.34	Summary 370						
			359,376,125.94							

Northern States Power MN - Transmission, Distribution and General Study
 Depreciation Parameter Comparison
 January 1, 2022

		Approved Parameters (A)			Proposed Parameters			Difference	
FERC Account	Description	Life	Curve	Net Salvage %	Life	Curve	Net Salvage %	Life	Net Salvage %
Common Plant									
Intangible									
302	Franchise and Consent	20	SQ	0	20	SQ	0	0	0
303	Computer Software- 3 Year	3	SQ	0	3	SQ	0	0	0
303	Computer Software- 5 Year	5	SQ	0	5	SQ	0	0	0
303	Computer Software- 7 Year	7	SQ	0	7	SQ	0	0	0
303	Computer Software- 10 Year	10	SQ	0	10	SQ	0	0	0
303	Computer Software 15 year	15	SQ	0	15	SQ	0	0	0
General									
390	Structures and Improvements	50	L0	-25	48	L2	-25	-2	0
390	Structures and Improvements (Specific)	(E) & (B)	(E) & (B)	(E) & (B)	(E) & (B)	(E) & (B)	(E) & (B)	NA	NA
390	(Leasehold Improvements)	(F)	(F)	(F)	(F)	(F)	(F)	NA	NA
391	Office Furniture and Equipment	20	SQ	0	20	SQ	0	0	0
391	Network Equipment	5	SQ	0	6	SQ	0	1	0
392	Automobiles	10	SQ	5	10	SQ	5	0	0
392	Light Trucks	10	SQ	10	10	SQ	10	0	0
392	Trailers	12	SQ	20	12	SQ	20	0	0
392	Heavy Trucks	12	SQ	15	12	SQ	15	0	0
393	Stores Equipment	20	SQ	0	20	SQ	0	0	0
394	Tools, Shop, and Garage Equipment	15	SQ	0	15	SQ	0	0	0
395	Laboratory Equipment	10	SQ	0	10	SQ	0	0	0
396	Power Operated Equipment	12	SQ	15	12	SQ	15	0	0
397	General Communication Equipment	10	SQ	0	10	SQ	0	0	0
397	Communication Equipment - Two Way	10	SQ	0	10	SQ	0	0	0
397	Smart Grid	20	(B) SQ	(B) 0	(B) 20	SQ	0	0	0
398	Miscellaneous	15	SQ	0	15	SQ	0	0	0

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 212 of 266

Appendix C
Page 15 of 4

Northern States Power MN - Transmission, Distribution and General Study
Depreciation Parameter Comparison
January 1, 2022

		Approved Parameters (A)				Proposed Parameters			Difference			
FERC Account	Description	Life	Curve		Net Salvage %		Life	Curve	Net Salvage %		Life	Net Salvage %
Electric Plant												
Intangible Plant												
302	Franchise and Consent	20		SQ	0		20	SQ	0		0	0
303	Computer Software- 3 Year	3	(B)	SQ	0	(B)	3	SQ	0		0	0
303	Computer Software- 5 Year	5		SQ	0		5	SQ	0		0	0
303	Computer Software 7 Year	(D)		(D)	(D)		7	SQ	0		NA	NA
303	Computer Software- 10 Year	10	(C)	SQ	0	(C)	10	SQ	0		0	0
303	Computer Software 15 Year	(D)		(D)	(D)		15	SQ	0		NA	NA
Transmission												
351	Energy Storage Equipment	(D)		(D)	(D)		10	SQ	0		NA	NA
352	Structures and Improvements	70		R5	-5		65	R4	-15		-5	-10
353	Station Equipment	56		R2	-15		56	R2	-20		0	-5
354	Towers and Fixtures	75		R4	-35		75	R4	-50		0	-15
355	Poles and Fixtures	62		R2	-50		60	R2	-55		-2	-5
356	Overhead Conductors and Devices	67		R1	-35		67	R0.5	-40		0	-5
357	Underground Conduit	73		R4	0		74	R4	-5		1	-5
358	Underground Conductor and Devices	50		R3	-5		50	R3	-5		0	0
359	Roads and Trails	(D)		(D)	(D)		60		0		NA	NA
Distribution												
361	Structures and Improvements	63		R2.5	-30		63	R2.5	-40		0	-10
362	Station Equipment	53		R2	-25		51	R2	-30		-2	-5
363	Energy Storage Equipment	(D)		(D)	(D)		10	SQ	0		NA	NA
364	Poles, Towers, and Fixtures	47		R1	#####		44	R1.5	-135		-3	-15
365	Overhead Conductors and Devices	39		L0	-25		37	L0	-30		-2	-5
366	Underground Conduit	56		R3	-20		67	R2.5	-30		11	-10
367	Underground Conductor and Devices	49		R1.5	-10		51	R2.5	-20		2	-10
368	Line Transformers	32		SQ	-5		32	SQ	-5		0	0
368	Line Capacitors	25		SQ	-7		25	SQ	-10		0	-3
369	Overhead Services	42		R1.5	-85		42	R1.5	-100		0	-15
369	Underground Services	44		R4	-5		44	R4	-10		0	-5
371	On Customer Premises EV Chargers	10	(B)	SQ	(B)	(B)	10	SQ	0		0	0
371	On Cust Prem RaaS - 10 Year	(D)		(D)	(D)		10	SQ	0		NA	NA
371	On Cust Prem RaaS - 15 Year	(D)		(D)	(D)		15	SQ	0		NA	NA
371	On Cust Prem RaaS - 20 Year	(D)		(D)	(D)		20	SQ	0		NA	NA
373	Street Lighting and Signal Systems	29		L0	-40		29	L0	-50		0	-10
General												
390	Structures and Improvements	55		R1.5	-20		55	R1.5	-20		0	0
390	Structures and Improvements (Specific)	(E) & (B)		(E) & (B)	(E) & (B)		(E) & (B)	(E) & (B)	(E) & (B)		NA	NA
390	Leasehold Improvements	(F)		(F)	(F)		(F)	(F)	(F)		NA	NA
391	Office Furniture and Equipment	20		SQ	0		20	SQ	0		0	0
391	Network Equipment	6		SQ	0		6	SQ	0		0	0
392	Automobiles	10		SQ	5		10	SQ	6		0	1
392	Light Trucks	10		SQ	10		10	SQ	12		0	2
392	Trailers	12		SQ	20		12	SQ	15		0	-5
392	Heavy Trucks	12		SQ	15		12	SQ	10		0	-5
393	Stores Equipment	20		SQ	0		20	SQ	0		0	0
394	Tools, Shop, and Garage Equipment	15		SQ	0		15	SQ	0		0	0
395	Laboratory Equipment	10		SQ	0		10	SQ	0		0	0
396	Power Operated Equipment	12		SQ	15		12	SQ	25		0	10
397	General Communication Equipment	10		SQ	0		10	SQ	0		0	0
397	Communication Equipment - Two Way	10		SQ	0		10	SQ	0		0	0
397	Comm. & Telecomm. Equipment - AES	15		SQ	0		15	SQ	0		0	0
397	Comm. & Telecomm. Equipment - EMR	15		SQ	0		15	SQ	0		0	0
397	Comm. & Telecomm. Equipment - Smart Grid	20	(B) & (G)	SQ	(B) & (G)	(B) & (G)	20	SQ	0		0	0
398	Miscellaneous	15		SQ	0		15	SQ	0		0	0

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 213 of 266

Appendix C
Page 16 of 4

Northern States Power MN - Transmission, Distribution and General Study
Depreciation Parameter Comparison
January 1, 2022

		Approved Parameters (A)			Proposed Parameters			Difference	
FERC Account	Description	Life	Curve	Net Salvage %	Life	Curve	Net Salvage %	Life	Net Salvage %
<u>Natural Gas</u>									
<u>Intangible Plant</u>									
302	Franchise and Consent	20	SQ	0	20	SQ	0	0	0
303	Computer Software 3 yr	3	(G) SQ	(G) 0	(G) 3	SQ	0	0	0
303	Computer Software 5 yr	5	SQ	0	5	SQ	0	0	0
303	Computer Software- 7 Year	(D)	(D)	(D) 0	7	SQ	0	NA	NA
303	Computer Software- 10 Year	10	SQ	0	10	SQ	0	0	0
303	Computer Software 15 year	(D)	(D)	(D) 0	15	SQ	0	NA	NA
<u>Transmission</u>									
366	Structures and Improvements	65	R4	-5	65	R4	-5	0	0
367	Mains	75	R2.5	-15	70	R1	-25	-5	-10
369	Measure and Regulating Station	40	R1	-30	47	R1	-35	7	-5
<u>Distribution</u>									
375	Structures and Improvements	50	R5	-5	50	R5	-5	0	0
376	Mains- Metallic	63	R2	-25	61	R2.5	-35	-2	-10
376	Mains- Plastic	54	R2.5	-20	53	R3	-30	-1	-10
378	Measure & Regulating- General	38	R0.5	-25	45	R1.5	-25	7	0
379	Measure & Regulating- City Gate	38	R0.5	-5	45	R1.5	-10	7	-5
380	Services- Metallic	51	R3	-40	53	R3	-45	2	-5
380	Services- Plastic	39	R2.5	-25	41	R2.5	-20	2	5
381	Meters	20	SQ	-5	20	SQ	-5	0	0
381	Telemetry (Fully Amortized)	8	SQ	0	8	SQ	0	0	0
383	House Regulators (Old)	20	SQ	-1	20	SQ	0	0	1
<u>General</u>									
390	Structures and Improvements	55	R1.5	-14	55	R1.5	-10	0	4
391	Office Furniture and Equipment	20	SQ	0	20	SQ	0	0	0
391	Network Equipment	6	SQ	0	6	SQ	0	0	0
392	Automobiles	10	SQ	5	10	SQ	6	0	1
392	Light Trucks	10	SQ	10	10	SQ	12	0	2
392	Trailers	12	SQ	20	12	SQ	15	0	-5
392	Heavy Truckers	12	SQ	15	12	SQ	10	0	-5
393	Stores Equipment	20	SQ	0	20	SQ	0	0	0
394	Tools, Shop, and Garage Equipment	15	SQ	0	15	SQ	0	0	0
395	Laboratory Equipment	10	SQ	0	10	SQ	0	0	0
396	Power Operated Equipment	12	SQ	15	12	SQ	25	0	10
397	Communication Equipment	10	SQ	0	10	SQ	0	0	0
397	Communication Equipment - Two Way	10	SQ	0	10	SQ	0	0	0
397	Comm. & Telecomm. Equipment - AES	15	SQ	0	15	SQ	0	0	0
397	Comm. & Telecomm. Equipment - EMR	15	SQ	0	15	SQ	0	0	0
398	Miscellaneous	15	SQ	0	15	SQ	0	0	0

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 214 of 266

Appendix D
Page 17 of 3

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Allocated and Theoretical Reserve
January 1, 2022

FERC Account	Account Description	Plant Balance 1/1/2022	Fully Accrued	Recoverable Cost	Theoretical Reserve	Allocated Reserve	Difference
Common Plant							
Intangible							
	303 Computer Software- 3 Year	25,503,701.70	15,434,297.21	10,069,404.49	20,720,848.38	20,556,187.61	(164,660.77)
	303 Computer Software- 5 Year	297,397,117.84	115,403,593.18	181,993,524.66	199,209,948.01	196,599,622.62	(2,610,325.38)
	303 Computer Software- 7 Year	19,920,183.84	893,228.02	19,026,955.82	4,970,432.84	4,843,439.71	(126,993.13)
	303 Computer Software- 10 Year	58,949,892.42	46,053,972.30	12,895,920.12	52,932,181.14	52,717,944.84	(214,236.30)
	303 Computer Software 15 year	164,669,147.47	-	164,669,147.47	53,625,301.86	51,955,028.93	(1,670,272.94)
	Total Common Intangible	566,440,043.27	177,785,090.71	388,654,952.56	331,458,712.23	326,672,223.72	(4,786,488.51)
General							
	390 Structures and Improvements	566,440,043.27	177,785,090.71	388,654,952.56	331,458,712.23	326,672,223.72	(4,786,488.51)
	390 Structures and Improvements (Specific)	72,505,182.48	-	72,505,182.48	18,887,020.71	19,702,005.60	814,984.88
	390 (Leasehold Improvements)	132,502,454.00	-	132,502,454.00	22,252,241.00	22,252,241.00	-
	391 Office Furniture and Equipment	18,120,375.48	-	18,120,375.48	6,268,052.22	6,268,052.22	-
	391 Network Equipment	22,521,905.32	-	22,521,905.32	9,869,029.04	10,276,394.04	407,365.00
	392 Automobiles	146,440,285.72	26,667.41	146,413,618.31	56,591,234.02	59,032,024.84	2,440,790.82
	392 Light Trucks	1,482,184.30	153,182.10	1,329,002.20	897,794.15	930,255.05	32,460.90
	392 Trailers	4,198,263.25	754,063.16	3,444,200.09	2,012,463.24	2,070,017.69	57,554.45
	392 Heavy Trucks	1,282,320.55	770,459.49	511,861.06	772,957.76	779,714.71	6,756.95
	393 Stores Equipment	5,231,483.84	657,799.67	4,573,684.17	2,163,457.71	2,232,685.31	69,227.60
	394 Tools, Shop, and Garage Equipment	246,162.24	-	246,162.24	102,587.51	107,014.22	4,426.71
	395 Laboratory Equipment	8,212,668.71	0.08	8,212,668.63	2,495,911.41	2,602,561.41	106,650.00
	396 Power Operated Equipment	-	-	-	0.00	0.00	-
	397 General Communication Equipment	1,309,686.00	9,547.99	1,300,138.01	580,339.10	605,030.84	24,691.74
	397 Communication Equipment - Two Way	369,422.11	5,686.23	363,735.88	166,945.68	173,904.11	6,958.43
	397 Smart Grid	76,870.05	-	76,870.05	42,278.53	44,102.87	1,824.34
	398 Miscellaneous	-	-	-	0.00	0.00	-
	Total Common General	235,608.17	56,325.84	179,282.33	221,437.13	227,411.83	5,974.70
	Total Common General	414,734,872.22	2,433,731.97	412,301,140.25	123,323,749.23	127,303,415.73	3,979,666.50
		414,734,872.22	2,433,731.97	412,301,140.25	123,323,749.23	127,303,415.73	3,979,666.50

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 215 of 266

Appendix D
Page 18 of 3

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Allocated and Theoretical Reserve
January 1, 2022

FERC Account Account Description	Plant Balance 1/1/2022	Fully Accrued	Recoverable Cost	Theoretical Reserve	Allocated Reserve	Difference
Electric Plant	414,734,872.22				127,303,415.73	
Intangible Plant						
303 Computer Software- 3 Year	2,149,696.73	201,839.24	1,947,857.49	526,482.16	516,412.13	(10,070.02)
303 Computer Software- 5 Year	180,748,054.80	89,413,349.55	91,334,705.25	128,649,736.45	127,432,672.08	(1,217,064.37)
303 Computer Software 7 Year	-	-	-	-	-	-
303 Computer Software- 10 Year	57,816.30	-	57,816.30	8,672.45	8,403.44	(269.01)
303 Computer Software 15 Year	-	-	-	-	-	-
Total Electric Intangible	182,955,567.83	89,615,188.79	93,340,379.04	129,184,891.05	127,957,487.65	(1,227,403.40)
	182,955,567.83	89,615,188.79	93,340,379.04	129,184,891.05	127,957,487.65	(1,227,403.40)
	182,955,567.83				127,957,487.65	
Transmission						
351 Energy Storage Equipment						
352 Structures and Improvements	154,713,000.51	-	154,713,000.51	30,070,548.46	27,907,563.70	(2,162,984.76)
353 Station Equipment	1,453,096,963.49	-	1,453,096,963.49	385,599,554.63	357,863,247.72	(27,736,306.90)
354 Towers and Fixtures	126,526,814.97	-	126,526,814.97	86,748,154.17	80,508,329.98	(6,239,824.19)
355 Poles and Fixtures	1,546,910,330.64	-	1,546,910,330.64	355,385,516.62	329,822,515.73	(25,563,000.89)
356 Overhead Conductors and Devices	672,055,789.15	-	672,055,789.15	117,071,268.10	108,650,292.03	(8,420,976.07)
357 Underground Conduit	32,181,581.66	-	32,181,581.66	6,154,852.43	5,712,131.81	(442,720.63)
358 Underground Conductor and Devices	35,447,884.88	-	35,447,884.88	9,793,810.32	9,089,338.22	(704,472.10)
359 Roads and Trails						
	4,020,932,365.30	-	4,020,932,365.30	990,823,704.73	919,553,419.20	(71,270,285.53)
Distribution	4,020,932,365.30			990,823,704.73	919,553,419.20	(71,270,285.53)
361 Structures and Improvements	56,679,393.32	-	56,679,393.32	19,432,011.69	17,513,880.61	(1,918,131.08)
362 Station Equipment	651,488,147.04	-	651,488,147.04	242,295,442.03	218,378,493.75	(23,916,948.27)
363 Energy Storage Equipment	-	-	-	-	-	-
364 Poles, Towers, and Fixtures	493,800,559.12	-	493,800,559.12	312,052,380.88	281,249,735.20	(30,802,645.68)
365 Overhead Conductors and Devices	505,157,381.55	-	505,157,381.55	141,002,072.62	127,083,778.29	(13,918,294.33)
366 Underground Conduit	330,084,987.63	-	330,084,987.63	92,665,717.17	83,518,697.54	(9,147,019.63)
367 Underground Conductor and Devices	1,172,802,710.50	-	1,172,802,710.50	421,766,192.77	380,133,712.48	(41,632,480.29)
368 Line Transformers	419,581,683.54		419,581,683.54	174,608,881.31	175,961,909.47	1,353,028.16
368 Line Capacitors	25,551,653.80	7,866,282.48	17,685,371.32	15,505,926.71	15,559,030.10	53,103.39
369 Overhead Services	81,468,615.93		81,468,615.93	68,798,182.03	62,007,123.37	(6,791,058.66)
369 Underground Services	256,251,030.61		256,251,030.61	110,294,029.04	99,406,921.28	(10,887,107.76)
371 On Customer Premises EV Chargers	128,517.02		128,517.02	32,129.26	28,957.78	(3,171.47)
371 On Cust Prem RaaS - 10 Year	-		-	-	-	-
371 On Cust Prem RaaS - 15 Year	-		-	-	-	-
371 On Cust Prem RaaS - 20 Year	-		-	-	-	-
373 Street Lighting and Signal Systems	78,536,986.93		78,536,986.93	23,292,519.78	20,993,318.50	(2,299,201.28)
Total Electric Distribution	4,071,531,666.99	7,866,282.48	4,063,665,384.51	1,621,745,485.28	1,481,835,558.36	(139,909,926.92)
	4,071,531,666.99	7,866,282.48	4,063,665,384.51	1,621,745,485.28	1,481,835,558.36	(139,909,926.92)
	4,071,531,666.99				1,481,835,558.36	
General						
390 Structures and Improvements	30,686,731.62		30,686,731.62	7,365,919.54	7,434,105.27	68,185.73
390 Chesnut	22,473,379.97		22,473,379.97	10,229,107.95	10,229,107.95	-
390 Maple Grove	21,992,177.08		21,992,177.08	10,821,555.56	10,821,555.56	-
390 Leasehold Improvements	1,075,432.86		1,075,432.86	743,377.94	743,377.94	-
391 Office Furniture and Equipment	34,646,620.19	923,660.37	33,722,959.82	20,242,637.27	20,421,471.50	178,834.23
391 Network Equipment	58,083,120.75	0.00	58,083,120.75	25,767,437.87	26,005,964.98	238,527.12
392 Automobiles	7,255,330.91	64,183.84	7,191,147.07	2,678,719.13	2,702,967.32	24,238.19
392 Light Trucks	37,551,700.40	10,979,479.29	26,572,221.11	20,351,008.09	20,449,955.92	98,947.83
392 Trailers	24,963,452.99	2,386,713.10	22,576,739.89	12,578,471.74	12,676,130.08	97,658.34
392 Heavy Trucks	122,805,759.56	13,080,095.93	109,725,663.63	64,937,916.54	65,430,068.39	492,151.85
393 Stores Equipment	1,624,277.68	92,362.34	1,531,915.34	1,071,258.78	1,080,320.35	9,061.57
394 Tools, Shop, and Garage Equipment	116,662,431.24	750,015.09	115,912,416.15	52,887,097.56	53,369,726.37	482,628.81
395 Laboratory Equipment	2,864,647.15	412,596.60	2,452,050.55	1,838,613.81	1,851,814.34	13,200.53
396 Power Operated Equipment	53,687,454.92	4,745,933.81	48,941,521.11	27,265,639.57	27,485,085.87	219,446.30
397 General Communication Equipment	57,447,525.50	59,315.71	57,388,209.79	7,466,880.90	7,535,452.14	68,571.24
397 Communication Equipment - Two Way	63,558,075.53	0.00	63,558,075.53	26,911,995.50	27,161,117.69	249,122.19
397 Comm. & Telecomm. Equipment - AES	8,254,298.26	1,590,351.23	6,663,947.03	6,683,539.12	6,730,686.35	47,147.23
397 Comm. & Telecomm. Equipment - EMR	46,455,877.51	0.00	46,455,877.51	20,870,350.65	21,063,545.82	193,195.17
397 Comm. & Telecomm. Equipment - Smart Grid	9,133,831.88	0.00	9,133,831.88	418,521.03	422,395.25	3,874.22
398 Miscellaneous	1,902,512.02	0.00	1,902,512.02	607,185.03	612,805.70	5,620.66
Total Electric General	723,124,638.02	35,084,707.31	688,039,930.71	321,737,233.58	324,227,644.78	2,490,411.20
	723,124,638.02	35,084,707.31	688,039,930.71	321,737,233.58	324,227,644.78	2,490,411.20

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 216 of 266

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Allocated and Theoretical Reserve
January 1, 2022

FERC Account Description	Plant Balance 1/1/2022	Fully Accrued	Recoverable Cost	Theoretical Reserve	Allocated Reserve	Difference
Natural Gas	723,124,638.02					
Intangible Plant						
303 Computer Software 3 yr	25,000.00	-	25,000.00	20,833.33	20,003.77	(829.57)
303 Computer Software 5 yr	8,601,254.11	4,495,892.57	4,105,361.54	6,751,608.60	6,661,787.70	(89,820.90)
303 Computer Software- 7 Year			-			-
303 Computer Software- 10 Year			-			-
303 Computer Software 15 year			-			-
Total Gas Intangible	8,626,254.11	4,495,892.57	4,130,361.54	6,772,441.93	6,681,791.47	(90,650.46)
	8,626,254.11	4,495,892.57	4,130,361.54	6,772,441.93	6,681,791.47	(90,650.46)
	8,626,254.11				6,681,791.47	
Transmission						
366 Structures and Improvements	932,906.53		932,906.53	432,704.78	565,188.02	132,483.25
367 Mains	96,347,581.42		96,347,581.42	16,933,520.24	22,309,545.68	5,376,025.44
369 Measure and Regulating Station	17,204,820.02		17,204,820.02	4,862,132.98	6,405,631.18	1,543,498.20
Total Transmission	114,485,307.97		114,485,307.97	22,228,358.00	29,280,364.89	7,052,006.89
	114,485,307.97				29,280,364.89	
	114,485,307.97				29,280,364.89	
Distribution						-
375 Structures and Improvements	877,547.93		877,547.93	151,365.21	166,931.85	15,566.64
376 Mains- Metallic	284,387,208.06		284,387,208.06	61,159,980.32	67,601,932.58	6,441,952.26
376 Mains- Plastic	556,988,970.64		556,988,970.64	186,019,205.73	205,612,522.08	19,593,316.35
378 Measure & Regulating- General	14,700,895.75		14,700,895.75	4,320,157.61	4,775,197.80	455,040.19
379 Measure & Regulating- City Gate	1,808,899.26		1,808,899.26	433,240.23	478,873.23	45,632.99
380 Services- Metallic	13,139,555.17		13,139,555.17	10,267,568.35	11,349,034.35	1,081,466.00
380 Services- Plastic	347,809,634.87		347,809,634.87	127,722,753.14	141,175,731.28	13,452,978.13
381 Meters	133,374,226.32	24,244,995.16	109,129,231.16	70,116,510.28	74,132,633.14	4,016,122.86
381 Telemetering (Fully Amortized)	36,777.88	36,777.88	-	36,777.88	36,777.88	-
383 House Regulators (Old)			-			-
Total Distribution	1,353,123,715.88	24,281,773.04	1,328,841,942.84	460,227,558.76	505,329,634.18	45,102,075.42
	1,353,123,715.88	24,281,773.04	1,328,841,942.84	460,227,558.76	505,329,634.18	45,102,075.42
General						
390 Structures and Improvements	2,204,831.37		2,204,831.37	306,735.48	318,092.14	11,356.66
391 Office Furniture and Equipment	1,090,913.22	28,151.02	1,062,762.20	564,740.77	635,516.45	70,775.68
391 Network Equipment	164,676.64	38,022.55	126,654.09	128,800.52	140,833.08	12,032.55
392 Automobiles	567,454.73	23,061.11	544,393.62	298,565.98	333,674.51	35,108.54
392 Light Trucks	13,622,519.02	2,965,377.95	10,657,141.07	5,761,315.36	6,152,590.66	391,275.30
392 Trailers	2,565,267.81	504,826.09	2,060,441.72	1,141,593.94	1,230,661.75	89,067.82
392 Heavy Trucks	17,166,038.81	3,445,046.54	13,720,992.27	7,830,408.94	8,380,303.68	549,894.74
393 Stores Equipment	10,090.97	-	10,090.97	5,297.76	5,999.97	702.21
394 Tools, Shop, and Garage Equipment	10,948,063.22	344,320.54	10,603,742.68	4,470,031.52	4,971,916.31	501,884.78
395 Laboratory Equipment	-		-	-		-
396 Power Operated Equipment	4,833,500.56	298,690.61	4,534,809.95	1,767,125.25	1,963,465.10	196,339.85
397 Communication Equipment	1,275,627.76	1,129,121.90	146,505.86	1,228,347.74	1,237,148.96	8,801.22
397 Communication Equipment - Two Way	1,132,349.33	-	1,132,349.33	316,343.61	358,274.72	41,931.11
397 Comm. & Telecomm. Equipment - AES	15,492,768.27	-	15,492,768.27	9,272,544.19	10,501,613.08	1,229,068.89
397 Comm. & Telecomm. Equipment - EMR	6,285,326.39	-	6,285,326.39	1,760,518.57	1,993,874.00	233,355.44
398 Miscellaneous	50,705.08	32,998.42	17,706.66	44,910.93	46,489.92	1,578.99
Total General	77,410,133.18	8,809,616.73	68,600,516.45	34,897,280.56	38,270,454.35	3,373,173.79
	77,410,133.18	8,809,616.73	68,600,516.45	34,897,280.56	38,270,454.35	3,373,173.79

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 217 of 266

Appendix F
Page 20 of 66

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Book and Allocated Reserve
January 1, 2022

FERC Account	Account Description	Plant Balance 1/1/2022	Fully Accrued	Recoverable Cost	Book Reserve	Allocated Reserve	Difference
<u>Common Plant</u>							
Intangible							
303	Computer Software- 3 Year	25,503,701.70	15,434,297.21	10,069,404.49	20,466,589.19	20,556,187.61	89,598.42
303	Computer Software- 5 Year	297,397,117.84	115,403,593.18	181,993,524.66	196,949,091.38	196,599,622.62	(349,468.76)
303	Computer Software- 7 Year	19,920,183.84	893,228.02	19,026,955.82	3,841,278.58	4,843,439.71	1,002,161.13
303	Computer Software- 10 Year	58,949,892.42	46,053,972.30	12,895,920.12	52,958,032.03	52,717,944.84	(240,087.18)
303	Computer Software 15 year	164,669,147.47	-	164,669,147.47	52,457,232.54	51,955,028.93	(502,203.61)
Total Common Intangible		566,440,043	177,785,090.71	388,654,952.56	326,672,223.72	326,672,223.72	0.00
				388,654,952.56	326,672,223.72		
General							
390	Structures and Improvements	72,505,182.48		72,505,182.48	12,991,448.98	19,702,005.60	6,710,556.62
390	414 Nicollet Mall	85,588,830.00		85,588,830.00	14,639,094.00	14,639,094.00	-
390	Hugo	10,878,432.00		10,878,432.00	1,532,839.00	1,532,839.00	-
390	Maple Grove	12,919,518.00		12,919,518.00	1,990,983.00	1,990,983.00	-
390	Rice Street	23,115,674.00		23,115,674.00	4,089,325.00	4,089,325.00	-
390	(Leasehold Improvements)	18,120,375.48	-	18,120,375.48	6,268,052.22	6,268,052.22	-
391	Office Furniture and Equipment	22,521,905.32	-	22,521,905.32	10,330,662.21	10,276,394.04	(54,268.17)
391	Network Equipment	146,440,285.72	26,667.41	146,413,618.31	65,830,627.81	59,032,024.84	(6,798,602.98)
392	Automobiles	1,482,184.30	153,182.10	1,329,002.20	920,765.28	930,255.05	9,489.77
392	Light Trucks	4,198,263.25	754,063.16	3,444,200.09	2,147,989.17	2,070,017.69	(77,971.48)
392	Trailers	1,282,320.55	770,459.49	511,861.06	796,968.38	779,714.71	(17,253.67)
392	Heavy Trucks	5,231,483.84	657,799.67	4,573,684.17	2,077,893.96	2,232,685.31	154,791.35
393	Stores Equipment	246,162.24	-	246,162.24	104,987.13	107,014.22	2,027.09
394	Tools, Shop, and Garage Equipment	8,212,668.71	0.08	8,212,668.63	2,466,175.85	2,602,561.41	136,385.56
395	Laboratory Equipment	-	-	-	1,473.07	-	(1,473.07)
396	Power Operated Equipment	1,309,686.00	9,547.99	1,300,138.01	594,300.10	605,030.84	10,730.74
397	General Communication Equipment	369,422.11	5,686.23	363,735.88	182,144.10	173,904.11	(8,239.99)
397	Communication Equipment - Two Way	76,870.05	-	76,870.05	61,467.98	44,102.87	(17,365.11)
397	Smart Grid	-	-	-	74,058.46	-	(74,058.46)
398	Miscellaneous	235,608.17	56,325.84	179,282.33	202,160.03	227,411.83	25,251.80
Total Common General		414,734,872.22	2,433,731.97	412,301,140.25	127,303,415.73	127,303,415.73	(0.00)
				412,301,140.25		127,303,415.73	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 218 of 266

Appendix F
Page 21 of 66

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Book and Allocated Reserve
January 1, 2022

FERC Account	Account Description	Plant Balance 1/1/2022	Fully Accrued	Recoverable Cost	Book Reserve	Allocated Reserve	Difference
<i>Electric Plant</i>							
Intangible Plant							
303	Computer Software- 3 Year	2,149,696.73	201,839.24	1,947,857.49	255,946.34	516,412.13	260,465.79
303	Computer Software- 5 Year	180,748,054.80	89,413,349.55	91,334,705.25	127,694,796.09	127,432,672.08	(262,124.01)
303	Computer Software 7 Year	-	-	-	-	-	-
303	Computer Software- 10 Year	57,816.30	-	57,816.30	6,745.22	8,403.44	1,658.22
303	Computer Software 15 Year	-	-	-	-	-	-
Total Electric Software		182,955,567.83	89,615,188.79	93,340,379.04	127,957,487.65	127,957,487.65	(0.00)
				93,340,379.04		127,957,487.65	
Transmission							
351	Energy Storage Equipment	-	-	-	-	-	-
352	Structures and Improvements	154,713,000.51	-	154,713,000.51	23,593,667.21	27,907,563.70	4,313,896.49
353	Station Equipment	1,453,096,963.49	-	1,453,096,963.49	356,617,366.87	357,863,247.72	1,245,880.86
354	Towers and Fixtures	126,526,814.97	-	126,526,814.97	76,762,144.07	80,508,329.98	3,746,185.91
355	Poles and Fixtures	1,546,910,330.64	-	1,546,910,330.64	326,083,998.94	329,822,515.73	3,738,516.79
356	Overhead Conductors and Devices	672,055,789.15	-	672,055,789.15	120,905,244.56	108,650,292.03	(12,254,952.53)
357	Underground Conduit	32,181,581.66	-	32,181,581.66	5,690,024.47	5,712,131.81	22,107.33
358	Underground Conductor and Devices	35,447,884.88	-	35,447,884.88	9,900,973.07	9,089,338.22	(811,634.86)
359	Roads and Trails	-	-	-	-	-	-
Total Electric Transmission		4,020,932,365.30	-	4,020,932,365.30	919,553,419.20	919,553,419.20	(0.00)
				4,020,932,365.30		919,553,419.20	
Distribution							
361	Structures and Improvements	56,679,393.32	-	56,679,393.32	17,411,768.45	17,513,880.61	102,112.16
362	Station Equipment	651,488,147.04	-	651,488,147.04	232,177,101.42	218,378,493.75	(13,798,607.67)
363	Energy Storage Equipment	-	-	-	-	-	-
364	Poles, Towers, and Fixtures	493,800,559.12	-	493,800,559.12	262,751,427.88	281,249,735.20	18,498,307.32
365	Overhead Conductors and Devices	505,157,381.55	-	505,157,381.55	129,314,911.02	127,083,778.29	(2,231,132.73)
366	Underground Conduit	330,084,987.63	-	330,084,987.63	105,144,433.56	83,518,697.54	(21,625,736.02)
367	Underground Conductor and Devices	1,172,802,710.50	-	1,172,802,710.50	364,480,641.04	380,133,712.48	15,653,071.44
368	Line Transformers	419,581,683.54	7,866,282.48	411,715,401.06	175,910,037.05	175,961,909.47	51,872.42
368	Line Capacitors	25,551,653.80	-	25,551,653.80	15,610,902.52	15,559,030.10	(51,872.42)
369	Overhead Services	81,468,615.93	-	81,468,615.93	66,351,594.71	62,007,123.37	(4,344,471.34)
369	Underground Services	256,251,030.61	-	256,251,030.61	105,643,403.97	99,406,921.28	(6,236,482.69)
371	On Customer Premises EV Chargers	128,517.02	-	128,517.02	19,729.45	28,957.78	9,228.33
371	On Cust Prem RaaS - 10 Year	-	-	-	-	-	-
371	On Cust Prem RaaS - 15 Year	-	-	-	-	-	-
371	On Cust Prem RaaS - 20 Year	-	-	-	-	-	-
373	Street Lighting and Signal Systems	78,536,986.93	-	78,536,986.93	7,019,607.29	20,993,318.50	13,973,711.21
Total Distribution		4,071,531,666.99	7,866,282.48	4,063,665,384.51	1,481,835,558.36	1,481,835,558.36	(0.00)
				4,063,665,384.51	1,481,835,558.36	1,481,835,558.36	
General							
390	Structures and Improvements	30,686,731.62	-	30,686,731.62	5,025,270.86	7,434,105.27	2,408,834.40
390	Chesnut	22,473,379.97	-	22,473,379.97	10,229,107.95	10,229,107.95	-
390	Maple Grove	21,992,177.08	-	21,992,177.08	10,821,555.56	10,821,555.56	-
390	Leasehold Improvements	1,075,432.86	-	1,075,432.86	743,377.94	743,377.94	-
391	Office Furniture and Equipment	34,646,620.19	923,660.37	33,722,959.82	20,359,206.27	20,421,471.50	62,265.23
391	Network Equipment	58,083,120.75	-	58,083,120.75	24,244,118.77	26,005,964.98	1,761,846.21
392	Automobiles	7,255,330.91	64,183.84	7,191,147.07	2,602,781.30	2,702,957.32	100,176.02
392	Light Trucks	37,551,700.40	10,979,479.29	26,572,221.11	20,619,672.15	20,449,955.92	(169,716.23)
392	Trailers	24,963,452.99	2,386,713.10	22,576,739.89	12,597,484.48	12,676,130.08	78,645.60
392	Heavy Trucks	122,805,759.56	13,080,095.93	109,725,663.63	62,159,507.00	65,430,068.39	3,270,561.39
393	Stores Equipment	1,624,277.68	92,362.34	1,531,915.34	1,125,596.11	1,080,320.35	(45,275.76)
394	Tools, Shop, and Garage Equipment	116,662,431.24	750,015.09	115,912,416.15	53,538,172.40	53,369,726.37	(168,446.03)
395	Laboratory Equipment	2,864,647.15	412,596.60	2,452,050.55	1,773,817.18	1,851,814.34	77,997.16
396	Power Operated Equipment	53,687,454.92	4,745,933.81	48,941,521.11	34,772,332.34	27,485,085.87	(7,287,246.48)
397	General Communication Equipment	57,447,525.50	59,315.71	57,388,209.79	8,065,834.65	7,535,452.14	(530,382.51)
397	Communication Equipment - Two Way	63,558,075.53	-	63,558,075.53	25,469,218.83	27,161,117.69	1,691,898.86
397	Comm. & Telecomm. Equipment - AES	8,254,298.26	1,590,351.23	6,663,947.03	6,944,347.75	6,730,686.35	(213,661.40)
397	Comm. & Telecomm. Equipment - EMR	46,455,877.51	-	46,455,877.51	22,032,570.58	21,063,545.82	(969,024.76)
397	Comm. & Telecomm. Equipment - Smart Grid	9,133,831.88	-	9,133,831.88	544,046.78	422,395.25	(121,651.53)
398	Miscellaneous	1,902,512.02	-	1,902,512.02	559,625.87	612,805.70	53,179.83
Total Electric General		723,124,638.02	35,084,707.31	688,039,930.71	324,227,644.78	324,227,644.78	0.00
				688,039,930.71		324,227,644.78	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 219 of 266

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Book and Allocated Reserve
January 1, 2022

FERC Account	Account Description	Plant Balance 1/1/2022	Fully Accrued	Recoverable Cost	Book Reserve	Allocated Reserve	Difference
<u>Natural Gas</u>							
Intangible Plant							
303	Computer Software 3 yr	25,000.00	-	25,000.00	8,162.20	20,003.77	11,841.57
303	Computer Software 5 yr	8,601,254.11	4,495,892.57	4,105,361.54	6,673,629.27	6,661,787.70	(11,841.57)
303	Computer Software- 7 Year			-			
303	Computer Software- 10 Year			-			
303	Computer Software 15 year			-			
Total Gas Intangible		8,626,254.11	4,495,892.57	4,130,361.54	6,681,791.47	6,681,791.47	0.00
				4,130,361.54		6,681,791.47	
Transmission							
366	Structures and Improvements	932,906.53		932,906.53	692,041.13	565,188.02	(126,853.11)
367	Mains	96,347,581.42		96,347,581.42	20,051,616.13	22,309,545.68	2,257,929.55
369	Measure and Regulating Station	17,204,820.02		17,204,820.02	8,536,707.63	6,405,631.18	(2,131,076.45)
Total Gas Transmission		114,485,307.97	-	114,485,307.97	29,280,364.89	29,280,364.89	-
				114,485,307.97		29,280,364.89	
Distribution							
375	Structures and Improvements	877,547.93		877,547.93	164,421.49	166,931.85	2,510.36
376	Mains- Metallic	284,387,208.06		284,387,208.06	52,801,482.94	67,601,932.58	14,800,449.64
376	Mains- Plastic	556,988,970.64		556,988,970.64	174,520,922.53	205,612,522.08	31,091,599.55
378	Measure & Regulating- General	14,700,895.75		14,700,895.75	5,276,089.82	4,775,197.80	(500,892.02)
379	Measure & Regulating- City Gate	1,808,899.26		1,808,899.26	471,853.32	478,873.23	7,019.91
380	Services- Metallic	13,139,555.17		13,139,555.17	12,020,695.77	11,349,034.35	(671,661.42)
380	Services- Plastic	347,809,634.87		347,809,634.87	181,214,382.23	141,175,731.28	(40,038,650.95)
381	Meters	133,374,226.32	24,244,995.16	109,129,231.16	78,823,008.20	74,132,633.14	(4,690,375.06)
381	Telemetry (Fully Amortized)	36,777.88	36,777.88	-	36,777.88	36,777.88	-
383	House Regulators (Old)			-			-
Total Gas Distribution		1,353,123,715.88	24,281,773.04	1,328,841,942.84	505,329,634.18	505,329,634.18	0.00
				1,328,841,942.84		505,329,634.18	
General							
390	Structures and Improvements	2,204,831.37		2,204,831.37	318,092.14	318,092.14	0.00
391	Office Furniture and Equipment	1,090,913.22	28,151.02	1,062,762.20	650,650.16	635,516.45	(15,133.71)
391	Network Equipment	164,676.64	38,022.55	126,654.09	121,658.99	140,833.08	19,174.09
392	Automobiles	567,454.73	23,061.11	544,393.62	322,807.77	333,674.51	10,866.74
392	Light Trucks	13,622,519.02	2,965,377.95	10,657,141.07	5,997,501.34	6,152,590.66	155,089.32
392	Trailers	2,565,267.81	504,826.09	2,060,441.72	1,169,316.75	1,230,661.75	61,345.00
392	Heavy Trucks	17,166,038.81	3,445,046.54	13,720,992.27	7,891,790.42	8,380,303.68	488,513.26
393	Stores Equipment	10,090.97	-	10,090.97	6,491.76	5,999.97	(491.79)
394	Tools, Shop, and Garage Equipment	10,948,063.22	344,320.54	10,603,742.68	4,904,352.48	4,971,916.31	67,563.83
395	Laboratory Equipment	-	-	-	-	-	-
396	Power Operated Equipment	4,833,500.56	298,690.61	4,534,809.95	2,689,545.31	1,963,465.10	(726,080.21)
397	Communication Equipment	1,275,627.76	1,129,121.90	146,505.86	1,173,439.37	1,237,148.96	63,709.59
397	Communication Equipment - Two Way	1,132,349.33	-	1,132,349.33	303,387.52	358,274.72	54,887.20
397	Comm. & Telecomm. Equipment - AES	15,492,768.27	-	15,492,768.27	11,055,408.12	10,501,613.08	(553,795.04)
397	Comm. & Telecomm. Equipment - EMR	6,285,326.39	-	6,285,326.39	1,617,067.74	1,993,874.00	376,806.26
398	Miscellaneous	50,705.08	32,998.42	17,706.66	48,944.48	46,489.92	(2,454.56)
Total Gas General		77,410,133.18	8,809,616.73	68,600,516.45	38,270,454.35	38,270,454.35	0.00
				68,600,516.45		38,270,454.35	
Total Common							
Total Electric		981,174,915.49	180,218,822.68	800,956,092.81	453,975,639.45	453,975,639.45	0.00
Total Gas		8,998,544,238.14	132,566,178.58	8,865,978,059.56	2,853,574,109.98	2,853,574,109.98	(0.00)
Total Gas		1,553,645,411.14	37,587,282.34	1,516,058,128.80	579,562,244.89	579,562,244.89	0.00
Total Company		11,533,364,564.77	350,372,283.60	11,182,992,281.17	3,887,111,994.32	3,887,111,994.32	(0.00)

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 220 of 266

Docket No. E,G002/D-21-____
Petition
Schedule I - Page 23 of 66

Northern States Power Company - Minnesota: Transmission, Distribution & General
Schedule I - Analysis of Specific Buildings (Account 390)

Xcel Energy

Analysis of Specific Buildings (Account 390)

Electric Utility

		Plant Balance 1/1/2022	Fully Accrued	Adjusted Plant 1/1/2022	Depreciation Reserve 1/1/2022	Est. Future Net Salvage		Unaccrued Balance	Present (A)			Proposed		
FERC Account	Location					%	Amount		Remaining Life	Note	Annual Accrual	End of Useful Life	Remaining Life (Yrs)	Annual Accrual
General - Total Company														
390	Chestnut	\$ 22,473,380	-	\$ 22,473,380	\$ 10,229,108	-20%	(4,494,676)	\$ 16,738,948	48	(1)	\$ 348,728	12/31/2070	48	\$ 348,728
390	Maple Grove	21,992,177	-	21,992,177	10,821,556	-20%	(4,398,435)	15,569,057	38	(1)	409,712	12/31/2060	38	\$ 409,712
	Total	\$ 44,465,557	\$ -	\$ 44,465,557	\$ 21,050,664		\$ (8,893,111)	\$ 32,308,005			\$ 758,440			\$ 758,440

Xcel Energy

Analysis of Specific Buildings (Account 390)

Gas Utility

FERC Account	Location	Plant Balance 1/1/2022	Fully Accrued	Adjusted Plant 1/1/2022	Depreciation Reserve 1/1/2022	Est. Future Net Salvage		Unaccrued Balance	Present			Proposed		
						%	Amount		Annual Rate	Note	Annual Accrual	End of Useful Life	Remaining Life (Yrs)	Annual Accrual
General - Total Company		N/A												
390	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -			\$ -

Xcel Energy

Analysis of Specific Buildings (Account 390)

Common Utility

FERC Account	Location	Plant Balance 1/1/2022	Fully Accrued	Adjusted Plant 1/1/2022	Depreciation Reserve 1/1/2022	Est. Future Net Salvage		Unaccrued Balance	Present			Proposed		
						%	Amount		Remaining Life	Note	Annual Accrual	End of Useful Life	Remaining Life (Yrs)	Annual Accrual
General - Total Company														
390	414 Nicollet	\$ 85,588,830	\$ -	\$ 85,588,830	\$ 14,639,094	-25%	(21,397,208)	\$ 92,346,944	43	(1)	\$ 2,147,603	12/31/2065	43	\$ 2,147,603
390	Hugo	10,878,432	-	10,878,432	1,532,839	-25%	(2,719,608)	12,065,201	48	(1)	251,358	12/31/2070	48	\$ 251,358
390	Maple Grove	12,919,518	-	12,919,518	1,990,983	-25%	(3,229,880)	14,158,415	38	(1)	372,590	12/31/2060	38	\$ 372,590
390	Marshall Operations Center	-	-	-	-	-25%	-	-	-	-	-	-	-	-
390	Rice Street	23,115,674	-	23,115,674	4,089,325	-25%	(5,778,919)	24,805,268	28	(1)	885,902	12/31/2050	28	\$ 885,902
	Total	\$ 132,502,454	\$ -	\$ 132,502,454	\$ 22,252,241		\$ (33,125,614)	\$ 143,375,827			\$ 3,657,454			\$ 3,657,454

(A): Approved parameters in Docket No. E,G002/D-20-635

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 221 of 266

Electric Theoretical Reserve													
Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire		
10303003-Sfwr-Foundational	2021	0.5	1,947,857.49		3.00	2.50	0.00%	324,642.92	0.968981232	314,572.89	4,869,643.73	-	
10303003-Sfwr-Foundational	2014	7.5	201,839.24		3.00	-	0.00%	201,839.24	1	201,839.24	-	201,839.24	
10303003-Sfwr-Foundational Total			2,149,696.73					526,482.16		516,412.13	4,869,643.73	201,839.24	2.50
10303004-Sfwr-General A	2021	0.5	36,682,191.82		5.00	4.50	0.00%	3,668,219.18	0.968981232	3,554,435.54	165,069,863.19	-	
10303004-Sfwr-General A	2020	1.5	4,264,386.21		5.00	3.50	0.00%	1,279,315.86	0.968981232	1,239,633.06	14,925,351.74	-	
10303004-Sfwr-General A	2019	2.5	9,713,664.86		5.00	2.50	0.00%	4,856,832.43	0.968981232	4,706,179.47	24,284,162.15	-	
10303004-Sfwr-General A	2018	3.5	35,874,983.49		5.00	1.50	0.00%	25,112,488.44	0.968981232	24,333,530.00	53,812,475.24	-	
10303004-Sfwr-General A	2017	4.5	4,799,478.87		5.00	0.50	0.00%	4,319,530.98	0.968981232	4,185,544.46	2,399,739.44	-	
10303004-Sfwr-General A	2016	5.5	1,408,253.18		5.00	-	0.00%	1,408,253.18	1	1,408,253.18	-	1,408,253.18	
10303004-Sfwr-General A	2015	6.5	32,939,071.23		5.00	-	0.00%	32,939,071.23	1	32,939,071.23	-	32,939,071.23	
10303004-Sfwr-General A	2014	7.5	13,910,530.86		5.00	-	0.00%	13,910,530.86	1	13,910,530.86	-	13,910,530.86	
10303004-Sfwr-General A	2013	8.5	8,321,770.66		5.00	-	0.00%	8,321,770.66	1	8,321,770.66	-	8,321,770.66	
10303004-Sfwr-General A	2012	9.5	25,091,380.33		5.00	-	0.00%	25,091,380.33	1	25,091,380.33	-	25,091,380.33	
10303004-Sfwr-General A	2011	10.5	3,695,063.44		5.00	-	0.00%	3,695,063.44	1	3,695,063.44	-	3,695,063.44	
10303004-Sfwr-General A	2009	12.5	1,914,763.65		5.00	-	0.00%	1,914,763.65	1	1,914,763.65	-	1,914,763.65	
10303004-Sfwr-General A	2008	13.5	1,666,655.62		5.00	-	0.00%	1,666,655.62	1	1,666,655.62	-	1,666,655.62	
10303004-Sfwr-General A	2004	17.5	465,860.58		5.00	-	0.00%	465,860.58	1	465,860.58	-	465,860.58	
10303004-Sfwr-General A Total			180,748,054.80					128,649,736.45		127,432,672.08	260,491,591.75	89,413,349.55	2.85
10303010-Sfwr-Long Term	2020	1.5	57,816.30		10.00	8.50	0.00%	8,672.45	0.968981232	8,403.44	491,438.55	-	
10303010-Sfwr-Long Term Total			57,816.30					8,672.45		8,403.44	491,438.55	-	8.50
Grand Total			182,955,567.83					129,184,891.05		127,957,487.65	265,852,674.02	89,615,188.79	2.85
									0.968981232	Proration Factor			
182,955,567.83 From Summary									127,957,487.65	Book Reseve	(89,615,188.79) From Summary		
-									-	Difference	-		

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 222 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire
352	1987	34.5	15,860.65	65.00	31.47	-15.00%	9,407.62	0.92806966	8,730.93		499,207.23
352	1986	35.5	129,291.77	65.00	30.58	-15.00%	78,724.71	0.92806966	73,062.01		3,954,307.72
352	1985	36.5	34,621.41	65.00	29.70	-15.00%	21,620.84	0.92806966	20,065.64		1,028,344.33
352	1984	37.5	283,329.05	65.00	28.83	-15.00%	181,307.68	0.92806966	168,266.16		8,168,562.94
352	1983	38.5	867,615.39	65.00	27.97	-15.00%	568,441.55	0.92806966	527,553.36		24,265,695.41
352	1982	39.5	32,151.85	65.00	27.12	-15.00%	21,549.89	0.92806966	19,999.80		871,832.81
352	1981	40.5	631,548.08	65.00	26.27	-15.00%	432,700.57	0.92806966	401,576.27		16,593,636.55
352	1980	41.5	505,912.27	65.00	25.44	-15.00%	354,061.87	0.92806966	328,594.08		12,872,104.98
352	1979	42.5	420,246.03	65.00	24.62	-15.00%	300,201.80	0.92806966	278,608.19		10,348,063.86
352	1978	43.5	169,326.73	65.00	23.81	-15.00%	123,382.44	0.92806966	114,507.50		4,032,447.16
352	1977	44.5	360,965.46	65.00	23.02	-15.00%	268,110.25	0.92806966	248,824.99		8,308,697.18
352	1976	45.5	519,562.67	65.00	22.23	-15.00%	393,140.21	0.92806966	364,861.50		11,550,605.02
352	1975	46.5	107,918.95	65.00	21.46	-15.00%	83,135.79	0.92806966	77,155.80		2,315,752.35
352	1974	47.5	898,930.22	65.00	20.70	-15.00%	704,629.79	0.92806966	653,945.53		18,603,563.16
352	1973	48.5	501,860.32	65.00	19.95	-15.00%	400,045.34	0.92806966	371,269.95		10,009,662.30
352	1972	49.5	310,817.21	65.00	19.21	-15.00%	251,827.01	0.92806966	233,713.01		5,969,417.95
352	1971	50.5	146,669.74	65.00	18.48	-15.00%	120,720.84	0.92806966	112,037.35		2,710,181.50
352	1970	51.5	470,254.54	65.00	17.76	-15.00%	393,019.45	0.92806966	364,749.43		8,352,402.03
352	1969	52.5	293,896.38	65.00	17.06	-15.00%	249,295.67	0.92806966	231,363.75		5,012,639.64
352	1968	53.5	188,532.95	65.00	16.36	-15.00%	162,239.96	0.92806966	150,569.98		3,084,557.24
352	1967	54.5	304,415.01	65.00	15.68	-15.00%	265,651.00	0.92806966	246,542.63		4,771,919.29
352	1966	55.5	602,062.53	65.00	15.00	-15.00%	532,571.30	0.92806966	494,263.27		9,032,208.30
352	1965	56.5	944,329.60	65.00	14.34	-15.00%	846,402.26	0.92806966	785,520.25		13,541,296.46
352	1964	57.5	166,486.41	65.00	13.69	-15.00%	151,125.69	0.92806966	140,255.17		2,279,729.55
352	1963	58.5	27,824.83	65.00	13.06	-15.00%	25,568.52	0.92806966	23,729.36		363,436.94
352	1962	59.5	25,078.38	65.00	12.45	-15.00%	23,315.05	0.92806966	21,638.00		312,287.25
352	1961	60.5	151,646.06	65.00	11.86	-15.00%	142,565.81	0.92806966	132,311.00		1,798,926.41
352	1960	61.5	127,411.19	65.00	11.30	-15.00%	121,053.66	0.92806966	112,346.23		1,439,563.87
352	1959	62.5	141,043.03	65.00	10.76	-15.00%	135,355.33	0.92806966	125,619.17		1,517,278.58
352	1958	63.5	111,890.42	65.00	10.24	-15.00%	108,397.02	0.92806966	100,599.99		1,146,089.21
352	1957	64.5	117,202.81	65.00	9.75	-15.00%	114,559.63	0.92806966	106,319.32		1,143,073.03
352	1956	65.5	84,563.20	65.00	9.29	-15.00%	83,351.78	0.92806966	77,356.26		785,420.30
352	1955	66.5	81,891.74	65.00	8.85	-15.00%	81,357.62	0.92806966	75,505.54		724,489.10
352	1954	67.5	10,521.58	65.00	8.43	-15.00%	10,530.87	0.92806966	9,773.38		88,679.39
352	1953	68.5	1,739.05	65.00	8.03	-15.00%	1,752.80	0.92806966	1,626.72		13,966.68
352	1952	69.5	17,914.80	65.00	7.65	-15.00%	18,176.13	0.92806966	16,868.72		137,115.42
352	1951	70.5	83,277.40	65.00	7.29	-15.00%	85,022.45	0.92806966	78,906.76		607,414.03
352	1950	71.5	13,455.23	65.00	6.95	-15.00%	13,818.75	0.92806966	12,824.76		93,530.43
352	1944	77.5	3,806.63	65.00	5.13	-15.00%	4,031.88	0.92806966	3,741.87		19,541.93
352	1930	91.5	1,347.10	65.00	1.63	-15.00%	1,510.21	0.92806966	1,401.58		2,201.63
352	1929	92.5	4,723.85	65.00	1.42	-15.00%	5,313.56	0.92806966	4,931.35		6,718.63
352	1925	96.5	32,098.08	65.00	0.66	-15.00%	36,536.32	0.92806966	33,908.25		21,279.04

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 223 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire		
352 Total				154,713,000.51			30,070,548.46		27,907,563.70		8,356,705,337.34	-	54.01
	353	2021	0.5	96,742,356.32	56.00	55.55	-20.00%	938,588.12	0.92806966	871,075.16	5,373,771,174.90		
	353	2020	1.5	86,544,133.27	56.00	54.64	-20.00%	2,512,885.56	0.92806966	2,332,132.85	4,729,203,470.19		
	353	2019	2.5	36,118,259.39	56.00	53.75	-20.00%	1,743,600.20	0.92806966	1,618,182.45	1,941,254,516.48		
	353	2018	3.5	43,897,277.30	56.00	52.85	-20.00%	2,959,392.96	0.92806966	2,746,522.82	2,320,142,524.17		
	353	2017	4.5	39,918,771.52	56.00	51.97	-20.00%	3,451,310.26	0.92806966	3,203,056.34	2,074,390,059.46		
	353	2016	5.5	46,179,473.74	56.00	51.08	-20.00%	4,866,865.62	0.92806966	4,516,790.33	2,358,930,133.72		
	353	2015	6.5	82,477,368.52	56.00	50.20	-20.00%	10,244,981.12	0.92806966	9,508,056.15	4,140,633,518.22		
	353	2014	7.5	121,807,117.51	56.00	49.33	-20.00%	17,410,367.22	0.92806966	16,158,033.60	6,008,714,776.80		
	353	2013	8.5	61,408,577.42	56.00	48.46	-20.00%	9,920,106.96	0.92806966	9,206,550.30	2,975,942,010.68		
	353	2012	9.5	35,588,429.22	56.00	47.60	-20.00%	6,407,271.65	0.92806966	5,946,394.43	1,693,946,025.82		
	353	2011	10.5	84,321,037.88	56.00	46.74	-20.00%	16,730,138.33	0.92806966	15,526,733.80	3,941,238,332.53		
	353	2010	11.5	50,445,549.91	56.00	45.89	-20.00%	10,929,790.12	0.92806966	10,143,606.60	2,314,893,922.89		
	353	2009	12.5	55,065,986.39	56.00	45.04	-20.00%	12,929,556.93	0.92806966	11,999,529.51	2,480,315,914.43		
	353	2008	13.5	57,486,378.63	56.00	44.20	-20.00%	14,533,483.69	0.92806966	13,488,085.27	2,541,007,964.37		
	353	2007	14.5	48,916,429.14	56.00	43.37	-20.00%	13,241,749.00	0.92806966	12,289,265.49	2,121,371,745.37		
	353	2006	15.5	34,766,284.11	56.00	42.54	-20.00%	10,028,494.08	0.92806966	9,307,141.10	1,478,915,519.77		
	353	2005	16.5	43,304,373.21	56.00	41.72	-20.00%	13,254,565.12	0.92806966	12,301,159.75	1,806,498,527.27		
	353	2004	17.5	20,554,656.31	56.00	40.90	-20.00%	6,650,933.42	0.92806966	6,172,529.52	840,683,860.37		
	353	2003	18.5	21,970,952.07	56.00	40.09	-20.00%	7,490,648.65	0.92806966	6,951,843.75	880,809,712.10		
	353	2002	19.5	19,819,405.96	56.00	39.29	-20.00%	7,098,295.75	0.92806966	6,587,712.93	778,632,931.93		
	353	2001	20.5	11,864,392.50	56.00	38.49	-20.00%	4,451,792.78	0.92806966	4,131,573.81	456,655,650.38		
	353	2000	21.5	4,566,802.77	56.00	37.70	-20.00%	1,790,902.99	0.92806966	1,662,082.73	172,165,482.31		
	353	1999	22.5	4,241,294.94	56.00	36.92	-20.00%	1,734,470.36	0.92806966	1,609,709.31	156,570,566.72		
	353	1998	23.5	8,818,651.79	56.00	36.14	-20.00%	3,753,151.62	0.92806966	3,483,186.15	318,697,424.59		
	353	1997	24.5	14,895,157.85	56.00	35.37	-20.00%	6,584,797.76	0.92806966	6,111,151.02	526,838,277.48		
	353	1996	25.5	21,016,870.49	56.00	34.61	-20.00%	9,634,341.95	0.92806966	8,941,340.46	727,342,123.11		
	353	1995	26.5	53,112,890.91	56.00	33.85	-20.00%	25,206,881.80	0.92806966	23,393,742.23	1,798,000,740.31		
	353	1994	27.5	24,046,377.59	56.00	33.10	-20.00%	11,797,544.11	0.92806966	10,948,942.76	796,045,086.36		
	353	1993	28.5	24,851,541.14	56.00	32.36	-20.00%	12,586,706.67	0.92806966	11,681,340.58	804,306,659.46		
	353	1992	29.5	1,409,808.99	56.00	31.63	-20.00%	736,154.72	0.92806966	683,202.86	44,595,416.33		
	353	1991	30.5	510,207.74	56.00	30.91	-20.00%	274,335.04	0.92806966	254,602.03	15,769,331.44		
	353	1990	31.5	63,793,488.84	56.00	30.19	-20.00%	35,281,183.12	0.92806966	32,743,395.64	1,925,980,162.89		
	353	1989	32.5	2,825,207.43	56.00	29.48	-20.00%	1,605,407.70	0.92806966	1,489,930.17	83,292,590.29		
	353	1988	33.5	3,931,076.00	56.00	28.78	-20.00%	2,292,793.90	0.92806966	2,127,872.46	113,143,207.35		
	353	1987	34.5	1,832,873.04	56.00	28.09	-20.00%	1,096,193.75	0.92806966	1,017,344.16	51,485,181.92		
	353	1986	35.5	7,535,670.09	56.00	27.41	-20.00%	4,617,264.66	0.92806966	4,285,143.24	206,525,174.29		
	353	1985	36.5	3,105,844.55	56.00	26.73	-20.00%	1,947,945.75	0.92806966	1,807,829.35	83,023,159.93		
	353	1984	37.5	10,617,740.61	56.00	26.06	-20.00%	6,810,918.01	0.92806966	6,321,006.36	276,750,633.90		
	353	1983	38.5	7,574,054.25	56.00	25.41	-20.00%	4,965,104.02	0.92806966	4,607,962.40	192,442,183.88		
	353	1982	39.5	1,773,800.83	56.00	24.76	-20.00%	1,187,427.41	0.92806966	1,102,015.35	43,919,567.53		
	353	1981	40.5	6,979,375.44	56.00	24.12	-20.00%	4,767,722.78	0.92806966	4,424,778.87	168,351,294.73		
	353	1980	41.5	6,574,878.78	56.00	23.49	-20.00%	4,580,124.94	0.92806966	4,250,675.00	154,454,047.58		
	353	1979	42.5	8,285,761.97	56.00	22.87	-20.00%	5,882,015.08	0.92806966	5,458,919.73	189,508,633.47		
	353	1978	43.5	2,908,179.32	56.00	22.26	-20.00%	2,102,514.62	0.92806966	1,951,280.03	64,740,692.76		
	353	1977	44.5	4,307,679.81	56.00	21.66	-20.00%	3,169,727.94	0.92806966	2,941,728.34	93,309,432.05		
	353	1976	45.5	7,388,379.95	56.00	21.07	-20.00%	5,530,122.91	0.92806966	5,132,339.30	155,676,874.51		
	353	1975	46.5	2,045,461.59	56.00	20.49	-20.00%	1,556,464.50	0.92806966	1,444,507.48	41,910,839.11		
	353	1974	47.5	7,886,357.99	56.00	19.92	-20.00%	6,097,355.87	0.92806966	5,658,771.00	157,092,773.28		
	353	1973	48.5	6,021,650.87	56.00	19.36	-20.00%	4,727,897.72	0.92806966	4,387,818.43	116,577,221.87		
	353	1972	49.5	4,963,784.76	56.00	18.81	-20.00%	3,955,784.03	0.92806966	3,671,243.14	93,368,692.06		
	353	1971	50.5	2,606,454.37	56.00	18.27	-20.00%	2,107,287.64	0.92806966	1,955,709.72	47,621,354.89		
	353	1970	51.5	2,995,574.60	56.00	17.74	-20.00%	2,455,839.63	0.92806966	2,279,190.25	53,146,328.26		
	353	1969	52.5	5,653,323.16	56.00	17.22	-20.00%	4,697,457.02	0.92806966	4,359,567.34	97,371,436.08		
	353	1968	53.5	2,077,333.73	56.00	16.72	-20.00%	1,748,683.91	0.92806966	1,622,900.48	34,725,439.77		
	353	1967	54.5	3,298,386.74	56.00	16.22	-20.00%	2,811,678.04	0.92806966	2,609,433.09	53,498,015.51		
	353	1966	55.5	5,870,956.58	56.00	15.73	-20.00%	5,065,828.94	0.92806966	4,701,442.15	92,368,217.81		
	353	1965	56.5	3,712,617.74	56.00	15.26	-20.00%	3,241,309.40	0.92806966	3,008,160.92	56,645,487.93		
	353	1964	57.5	1,091,769.08	56.00	14.79	-20.00%	964,044.20	0.92806966	894,700.17	16,150,339.11		
	353	1963	58.5	391,700.62	56.00	14.34	-20.00%	349,689.21	0.92806966	324,535.95	5,616,404.82		
	353	1962	59.5	117,051.90	56.00	13.89	-20.00%	105,611.04	0.92806966	98,014.41	1,626,390.97		
	353	1961	60.5	848,633.65	56.00	13.46	-20.00%	773,570.75	0.92806966	717,927.54	11,423,516.12		
	353	1960	61.5	1,948,002.93	56.00	13.04	-20.00%	1,793,360.41	0.92806966	1,664,363.39	25,398,011.55		
	353	1959	62.5	575,718.32	56.00	12.62	-20.00%	535,110.55	0.92806966	496,619.87	7,268,400.04		
	353	1958	63.5	359,099.80	56.00	12.22	-20.00%	336,873.48	0.92806966	312,642.06	4,388,826.19		
	353	1957	64.5	403,817.26	56.00	11.83	-20.00%	382,227.81	0.92806966	354,734.03	4,776,468.87		

Northern States Power Company
 TD&G - 2022 Depreciation Study by
 Alliance Consulting Group

Docket No. EL25-____
 Exhibit____(MAK-1), Schedule 6
 Page 224 of 266

Electric Theoretical Reserve

Electric

vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire
353	1956	65.5	468,885.22	56.00	11.44	-20.00%	447,674.57	0.92806966	415,473.19	5,366,092.19
353	1955	66.5	414,792.24	56.00	11.07	-20.00%	399,361.31	0.92806966	370,635.11	4,591,504.54
353	1954	67.5	359,875.24	56.00	10.70	-20.00%	349,310.65	0.92806966	324,184.62	3,851,849.78
353	1953	68.5	60,594.10	56.00	10.35	-20.00%	59,279.53	0.92806966	55,015.53	626,891.59
353	1952	69.5	1,352,052.36	56.00	10.00	-20.00%	1,332,837.92	0.92806966	1,236,966.43	13,515,829.27
353	1951	70.5	319,330.43	56.00	9.65	-20.00%	317,130.90	0.92806966	294,319.57	3,083,061.86
353	1950	71.5	8,465.01	56.00	9.32	-20.00%	8,467.46	0.92806966	7,858.39	78,892.51
353	1949	72.5	158,633.33	56.00	8.99	-20.00%	159,794.46	0.92806966	148,300.39	1,426,391.72
353	1948	73.5	671.24	56.00	8.67	-20.00%	680.78	0.92806966	631.81	5,819.87
353	1947	74.5	7,614.79	56.00	8.35	-20.00%	7,774.50	0.92806966	7,215.27	63,618.47
353	1944	77.5	80,122.19	56.00	7.43	-20.00%	83,385.19	0.92806966	77,387.27	595,533.58
353	1943	78.5	20,503.98	56.00	7.13	-20.00%	21,470.47	0.92806966	19,926.09	146,267.50
353	1942	79.5	315,505.59	56.00	6.84	-20.00%	332,380.28	0.92806966	308,472.06	2,157,233.19
353	1941	80.5	4,372.99	56.00	6.54	-20.00%	4,634.59	0.92806966	4,301.23	28,606.37
353	1940	81.5	6,136.36	56.00	6.25	-20.00%	6,542.08	0.92806966	6,071.50	38,339.28
353	1938	83.5	5,394.56	56.00	5.67	-20.00%	5,818.50	0.92806966	5,399.98	30,565.24
353	1937	84.5	8,436.90	56.00	5.38	-20.00%	9,152.41	0.92806966	8,494.07	45,353.98
353	1932	89.5	47,960.32	56.00	3.93	-20.00%	53,511.04	0.92806966	49,661.97	188,596.19
353	1931	90.5	3,572.45	56.00	3.65	-20.00%	4,007.87	0.92806966	3,719.58	13,023.39
353	1930	91.5	17,600.64	56.00	3.36	-20.00%	19,853.02	0.92806966	18,424.98	59,161.70
353	1929	92.5	71,036.98	56.00	3.08	-20.00%	80,554.56	0.92806966	74,760.24	218,858.12
353	1928	93.5	3,912.21	56.00	2.80	-20.00%	4,459.55	0.92806966	4,138.78	10,971.25
353	1926	95.5	6,328.88	56.00	2.25	-20.00%	7,289.22	0.92806966	6,764.90	14,253.80
353	1925	96.5	386,644.35	56.00	1.98	-20.00%	447,538.44	0.92806966	415,346.85	766,956.24

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 225 of 266

Electric Theoretical Reserve

				vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire		
353 Total						1,453,096,963.49				385,599,554.63		357,863,247.72		63,378,784,072.90	-	43.62
	354	2021	0.5			8,642,480.23	75.00	74.50	-50.00%	86,353.42	0.92806966	80,141.98		643,868,346.48		
	354	2019	2.5			31,185.49	75.00	72.50	-50.00%	1,557.74	0.92806966	1,445.70		2,261,024.52		
	354	2015	6.5			23,674.23	75.00	68.51	-50.00%	3,073.16	0.92806966	2,852.11		1,621,909.21		
	354	2013	8.5			309,308.96	75.00	66.52	-50.00%	52,488.71	0.92806966	48,713.18		20,573,736.51		
	354	2012	9.5			9,803.59	75.00	65.52	-50.00%	1,859.01	0.92806966	1,725.29		642,318.99		
	354	2010	11.5			9,760,171.23	75.00	63.53	-50.00%	2,239,415.66	0.92806966	2,078,333.73		620,042,059.46		
	354	2007	14.5			75,057.15	75.00	60.55	-50.00%	21,695.55	0.92806966	20,134.98		4,544,508.68		
	354	2006	15.5			264,886.08	75.00	59.56	-50.00%	81,818.87	0.92806966	75,933.61		15,775,512.47		
	354	2005	16.5			9,972,395.77	75.00	58.57	-50.00%	3,277,829.56	0.92806966	3,042,054.16		584,038,204.85		
	354	2004	17.5			4,385,367.84	75.00	57.58	-50.00%	1,528,153.26	0.92806966	1,418,232.67		252,494,925.19		
	354	2001	20.5			165,280.08	75.00	54.62	-50.00%	67,369.24	0.92806966	62,523.35		9,027,543.76		
	354	1999	22.5			295,029.00	75.00	52.66	-50.00%	131,830.66	0.92806966	122,348.03		15,535,642.10		
	354	1998	23.5			553,877.11	75.00	51.68	-50.00%	258,317.03	0.92806966	239,736.20		28,624,931.78		
	354	1997	24.5			341,715.09	75.00	50.71	-50.00%	166,029.14	0.92806966	154,086.61		17,327,174.50		
	354	1996	25.5			1,814,779.69	75.00	49.73	-50.00%	917,020.88	0.92806966	851,059.26		90,257,432.71		
	354	1995	26.5			349,779.14	75.00	48.77	-50.00%	183,519.24	0.92806966	170,318.64		17,057,473.65		
	354	1993	28.5			300,680.08	75.00	46.84	-50.00%	169,345.01	0.92806966	157,163.96		14,083,755.72		
	354	1990	31.5			31,898.92	75.00	43.98	-50.00%	19,789.86	0.92806966	18,366.37		1,402,925.79		
	354	1987	34.5			420.80	75.00	41.16	-50.00%	284.76	0.92806966	264.28		17,322.11		
	354	1986	35.5			144,588.76	75.00	40.24	-50.00%	100,524.39	0.92806966	93,293.64		5,817,937.51		
	354	1984	37.5			2,598,165.10	75.00	38.40	-50.00%	1,901,790.34	0.92806966	1,764,993.92		99,772,865.49		
	354	1983	38.5			1,197,629.37	75.00	37.49	-50.00%	898,370.34	0.92806966	833,750.26		44,903,685.65		
	354	1982	39.5			1,311,542.16	75.00	36.59	-50.00%	1,007,451.22	0.92806966	934,984.91		47,993,100.94		
	354	1981	40.5			10,996,163.60	75.00	35.70	-50.00%	8,643,267.85	0.92806966	8,021,554.66		392,548,877.46		
	354	1980	41.5			38,816,200.74	75.00	34.81	-50.00%	31,197,734.15	0.92806966	28,953,670.54		1,351,328,347.89		
	354	1979	42.5			1,322,668.03	75.00	33.94	-50.00%	1,086,289.21	0.92806966	1,008,152.06		44,885,641.66		
	354	1978	43.5			682,622.01	75.00	33.07	-50.00%	572,509.37	0.92806966	531,328.58		22,571,182.10		
	354	1977	44.5			2,231,678.41	75.00	32.21	-50.00%	1,910,086.63	0.92806966	1,772,693.45		71,871,549.10		
	354	1976	45.5			1,368,422.62	75.00	31.35	-50.00%	1,194,551.12	0.92806966	1,108,626.65		42,904,140.72		
	354	1975	46.5			162,117.44	75.00	30.51	-50.00%	144,255.09	0.92806966	133,878.77		4,946,053.46		
	354	1974	47.5			111,919.05	75.00	29.68	-50.00%	101,452.26	0.92806966	94,154.76		3,321,315.88		
	354	1973	48.5			3,009,499.81	75.00	28.85	-50.00%	2,777,665.16	0.92806966	2,577,866.76		86,829,227.80		
	354	1972	49.5			1,238,820.62	75.00	28.04	-50.00%	1,163,595.81	0.92806966	1,079,897.97		34,731,755.77		
	354	1971	50.5			9,028,931.99	75.00	27.23	-50.00%	8,625,855.18	0.92806966	8,005,394.49		245,877,140.00		
	354	1970	51.5			941,725.47	75.00	26.44	-50.00%	914,656.61	0.92806966	848,865.05		24,896,579.89		
	354	1969	52.5			3,601,003.09	75.00	25.65	-50.00%	3,554,093.76	0.92806966	3,298,446.59		92,370,543.80		
	354	1968	53.5			2,617,576.22	75.00	24.88	-50.00%	2,623,993.26	0.92806966	2,435,248.53		65,118,553.48		
	354	1967	54.5			401,467.95	75.00	24.11	-50.00%	408,592.36	0.92806966	379,202.17		9,680,478.25		
	354	1966	55.5			265,226.04	75.00	23.36	-50.00%	273,940.76	0.92806966	254,236.11		6,194,914.85		
	354	1965	56.5			211,269.19	75.00	22.61	-50.00%	221,353.04	0.92806966	205,431.04		4,777,537.10		
	354	1964	57.5			490,557.36	75.00	21.88	-50.00%	521,178.75	0.92806966	483,690.19		10,732,864.25		
	354	1962	59.5			42,392.91	75.00	20.44	-50.00%	46,259.96	0.92806966	42,932.46		866,470.30		
	354	1961	60.5			410,655.20	75.00	19.73	-50.00%	453,910.51	0.92806966	421,260.57		8,103,614.70		
	354	1960	61.5			245,214.52	75.00	19.04	-50.00%	274,464.15	0.92806966	254,721.85		4,667,881.29		
	354	1959	62.5			218,286.25	75.00	18.35	-50.00%	247,321.62	0.92806966	229,531.69		4,005,387.66		
	354	1958	63.5			430,474.68	75.00	17.67	-50.00%	493,575.93	0.92806966	458,072.85		7,606,804.42		
	354	1957	64.5			43,151.19	75.00	17.00	-50.00%	50,054.49	0.92806966	46,454.06		733,614.59		
	354	1956	65.5			193,442.16	75.00	16.34	-50.00%	226,927.46	0.92806966	210,604.49		3,161,788.89		
	354	1955	66.5			1,444,582.92	75.00	15.70	-50.00%	1,713,253.41	0.92806966	1,590,018.51		22,681,048.28		
	354	1953	68.5			270,968.80	75.00	14.46	-50.00%	328,090.75	0.92806966	304,491.07		3,918,122.68		
	354	1952	69.5			2,715,292.85	75.00	13.87	-50.00%	3,319,913.35	0.92806966	3,081,110.86		37,651,296.05		
	354	1951	70.5			101,053.64	75.00	13.29	-50.00%	124,717.27	0.92806966	115,746.31		1,343,159.71		
	354	1950	71.5			122,328.51	75.00	12.74	-50.00%	152,321.08	0.92806966	141,364.57		1,558,584.37		
	354	1949	72.5			205,863.31	75.00	12.21	-50.00%	258,520.64	0.92806966	239,925.16		2,513,716.39		
	354	1924	97.5			5,522.52	75.00	3.78	-50.00%	7,866.11	0.92806966	7,300.30		20,883.57		
354 Total						126,526,814.97				86,748,154.17		80,508,329.98		5,152,103,414.45	-	40.72
	355	2021	0.5			94,552,187.83	60.00	59.55	-55.00%	1,105,874.12	0.92806966	1,026,328.21		5,630,323,239.52		
	355	2020	1.5			28,368,974.70	60.00	58.64	-55.00%	993,248.51	0.92806966	921,803.81		1,663,690,152.43		
	355	2019	2.5			57,735,807.06	60.00	57.75	-55.00%	3,361,656.97	0.92806966	3,119,851.85		3,334,019,766.56		
	355	2018	3.5			44,021,838.02	60.00	56.85	-55.00%	3,580,025.35	0.92806966	3,322,512.91		2,502,728,654.68		
	355	2017	4.5			61,043,476.06	60.00	55.96	-55.00%	6,367,193.54	0.92806966	5,909,199.15		3,416,136,555.62		
	355	2016	5.5			72,328,899.67	60.00	55.08	-55.00%	9,198,625.45	0.92806966	8,536,965.20		3,983,658,156.16		
	355	2015	6.5			246,743,846.56	60.00	54.20	-55.00%	36,993,648.78	0.92806966	34,332,683.06		13,372,618,582.69		
	355	2014	7.5			293,554,727.32	60.00	53.32	-55.00%	50,653,385.10	0.92806966	47,009,869.91		15,652,507,441.78		
	355	2013	8.5			42,386,592.66	60.00	52.45	-55.00%	8,267,874.37	0.92806966	7,673,163.36		2,223,148,809.87		

Northern States Power Company
 TD&G - 2022 Depreciation Study by
 Alliance Consulting Group

Docket No. EL25-____
 Exhibit____(MAK-1), Schedule 6
 Page 226 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorata	Alloc Rate	\$ x Plant	Asset to Retire
	355	2012	9.5	65,350,028.98	60.00	51.58	-55.00%	14,209,409.36	0.92806966	13,187,321.72	3,370,960,085.98
	355	2011	10.5	59,034,166.85	60.00	50.72	-55.00%	14,149,244.32	0.92806966	13,131,484.37	2,994,337,327.62
	355	2010	11.5	36,964,295.13	60.00	49.87	-55.00%	9,677,168.86	0.92806966	8,981,086.82	1,843,257,622.74
	355	2009	12.5	49,284,475.96	60.00	49.02	-55.00%	13,985,871.87	0.92806966	12,979,863.36	2,415,679,969.14
	355	2008	13.5	71,599,976.50	60.00	48.17	-55.00%	21,882,235.71	0.92806966	20,308,239.07	3,448,944,304.41
	355	2007	14.5	113,662,737.56	60.00	47.33	-55.00%	37,204,746.12	0.92806966	34,528,596.10	5,379,580,532.70
	355	2006	15.5	29,508,325.06	60.00	46.49	-55.00%	10,295,087.60	0.92806966	9,554,558.46	1,371,979,983.46
	355	2005	16.5	21,620,774.72	60.00	45.67	-55.00%	8,006,183.18	0.92806966	7,430,295.71	987,329,714.76
	355	2004	17.5	10,826,465.49	60.00	44.84	-55.00%	4,239,369.33	0.92806966	3,934,430.05	485,483,310.30
	355	2003	18.5	13,939,709.73	60.00	44.02	-55.00%	5,752,848.03	0.92806966	5,339,043.72	613,691,692.29
	355	2002	19.5	3,686,564.64	60.00	43.21	-55.00%	1,598,709.74	0.92806966	1,483,714.01	159,308,339.89
	355	2001	20.5	7,913,572.20	60.00	42.41	-55.00%	3,596,529.38	0.92806966	3,337,829.80	335,593,839.70
	355	2000	21.5	1,117,843.16	60.00	41.61	-55.00%	531,123.16	0.92806966	492,919.29	46,510,983.45
	355	1999	22.5	4,051,677.86	60.00	40.81	-55.00%	2,008,105.74	0.92806966	1,863,662.01	165,367,546.36
	355	1998	23.5	7,121,676.03	60.00	40.03	-55.00%	3,674,510.05	0.92806966	3,410,201.30	285,061,462.96
	355	1997	24.5	7,054,445.63	60.00	39.25	-55.00%	3,782,098.23	0.92806966	3,510,050.62	276,862,935.32
	355	1996	25.5	4,939,404.15	60.00	38.47	-55.00%	2,746,926.60	0.92806966	2,549,339.24	190,031,606.49
	355	1995	26.5	13,048,975.57	60.00	37.70	-55.00%	7,515,687.36	0.92806966	6,975,081.42	492,008,700.90
	355	1994	27.5	12,035,499.32	60.00	36.94	-55.00%	7,168,543.35	0.92806966	6,652,907.60	444,637,958.37
	355	1993	28.5	3,455,220.98	60.00	36.19	-55.00%	2,125,277.18	0.92806966	1,972,405.28	125,044,464.54
	355	1992	29.5	3,422,643.86	60.00	35.44	-55.00%	2,171,319.49	0.92806966	2,015,135.74	121,307,554.71
	355	1991	30.5	2,097,346.41	60.00	34.70	-55.00%	1,370,653.69	0.92806966	1,272,062.10	72,783,222.52
	355	1990	31.5	2,985,117.83	60.00	33.97	-55.00%	2,007,333.96	0.92806966	1,862,945.74	101,403,819.84
	355	1989	32.5	4,566,486.14	60.00	33.24	-55.00%	3,156,354.04	0.92806966	2,929,316.42	151,807,721.83
	355	1988	33.5	1,176,613.07	60.00	32.53	-55.00%	835,108.25	0.92806966	775,038.63	38,270,013.12
	355	1987	34.5	1,407,659.92	60.00	31.82	-55.00%	1,024,934.46	0.92806966	951,210.57	44,784,713.02
	355	1986	35.5	2,064,255.78	60.00	31.11	-55.00%	1,540,519.52	0.92806966	1,429,709.43	64,222,333.15
	355	1985	36.5	2,219,081.62	60.00	30.42	-55.00%	1,695,929.23	0.92806966	1,573,940.47	67,496,023.71
	355	1984	37.5	572,322.29	60.00	29.73	-55.00%	447,557.97	0.92806966	415,364.97	17,014,512.70
	355	1983	38.5	2,899,345.61	60.00	29.05	-55.00%	2,318,212.48	0.92806966	2,151,462.67	84,223,479.14
	355	1982	39.5	6,476,834.12	60.00	28.38	-55.00%	5,290,982.43	0.92806966	4,910,400.27	183,797,824.00
	355	1981	40.5	507,112.07	60.00	27.71	-55.00%	422,948.44	0.92806966	392,525.62	14,054,526.33
	355	1980	41.5	1,781,369.91	60.00	27.06	-55.00%	1,515,864.46	0.92806966	1,406,827.81	48,203,570.49
	355	1979	42.5	7,405,313.98	60.00	26.41	-55.00%	6,425,213.48	0.92806966	5,963,045.69	195,600,897.67
	355	1978	43.5	3,665,045.34	60.00	25.78	-55.00%	3,240,317.07	0.92806966	3,007,239.96	94,471,091.96
	355	1977	44.5	2,139,554.95	60.00	25.15	-55.00%	1,926,380.41	0.92806966	1,787,815.21	53,803,732.80
	355	1976	45.5	4,434,859.68	60.00	24.53	-55.00%	4,064,018.18	0.92806966	3,771,691.97	108,774,748.00
	355	1975	46.5	316,769.61	60.00	23.92	-55.00%	295,278.71	0.92806966	274,039.21	7,576,033.05
	355	1974	47.5	1,323,909.66	60.00	23.31	-55.00%	1,254,681.15	0.92806966	1,164,431.50	30,866,277.21
	355	1973	48.5	2,285,761.17	60.00	22.72	-55.00%	2,201,226.72	0.92806966	2,042,891.74	51,936,893.87
	355	1972	49.5	1,539,702.42	60.00	22.14	-55.00%	1,505,946.88	0.92806966	1,397,623.61	34,087,427.23
	355	1971	50.5	1,770,588.96	60.00	21.56	-55.00%	1,758,026.35	0.92806966	1,631,570.91	38,182,704.89
	355	1970	51.5	1,140,581.28	60.00	21.00	-55.00%	1,149,112.98	0.92806966	1,066,456.89	23,953,083.99
	355	1969	52.5	983,539.24	60.00	20.45	-55.00%	1,004,980.54	0.92806966	932,691.95	20,109,881.96
	355	1968	53.5	1,474,519.76	60.00	19.90	-55.00%	1,527,427.68	0.92806966	1,417,559.28	29,344,952.99
	355	1967	54.5	1,296,134.79	60.00	19.37	-55.00%	1,360,557.67	0.92806966	1,262,692.29	25,101,339.07
	355	1966	55.5	504,043.00	60.00	18.84	-55.00%	535,931.85	0.92806966	497,382.09	9,496,830.92
	355	1965	56.5	517,994.89	60.00	18.33	-55.00%	557,665.11	0.92806966	517,552.07	9,492,656.77
	355	1964	57.5	1,323,711.89	60.00	17.82	-55.00%	1,442,369.56	0.92806966	1,338,619.43	23,589,052.86
	355	1963	58.5	259,995.74	60.00	17.33	-55.00%	286,628.16	0.92806966	266,010.90	4,504,460.77
	355	1962	59.5	837,720.25	60.00	16.84	-55.00%	934,041.84	0.92806966	866,855.89	14,106,756.64
	355	1961	60.5	489,941.40	60.00	16.36	-55.00%	552,293.94	0.92806966	512,567.25	8,017,363.83
	355	1960	61.5	210,645.99	60.00	15.90	-55.00%	239,986.88	0.92806966	222,724.55	3,348,944.53
	355	1959	62.5	177,454.96	60.00	15.44	-55.00%	204,262.60	0.92806966	189,569.92	2,740,358.33
	355	1958	63.5	169,080.75	60.00	15.00	-55.00%	196,571.12	0.92806966	182,431.69	2,535,640.26
	355	1957	64.5	294,532.23	60.00	14.56	-55.00%	345,737.82	0.92806966	320,868.78	4,288,534.47
	355	1956	65.5	78,489.44	60.00	14.13	-55.00%	93,000.29	0.92806966	86,310.75	1,109,354.99
	355	1955	66.5	925,433.29	60.00	13.72	-55.00%	1,106,495.78	0.92806966	1,026,905.16	12,693,902.84
	355	1954	67.5	730,252.40	60.00	13.31	-55.00%	880,819.90	0.92806966	817,462.23	9,718,889.76
	355	1953	68.5	890,445.61	60.00	12.91	-55.00%	1,083,212.42	0.92806966	1,005,296.58	11,495,933.32
	355	1952	69.5	82,417.52	60.00	12.52	-55.00%	101,089.17	0.92806966	93,817.79	1,031,922.08
	355	1951	70.5	33,983.25	60.00	12.14	-55.00%	42,016.65	0.92806966	38,994.38	412,544.12
	355	1950	71.5	76,267.57	60.00	11.77	-55.00%	95,030.42	0.92806966	88,194.85	897,457.28
	355	1949	72.5	403,265.59	60.00	11.40	-55.00%	506,269.49	0.92806966	469,853.35	4,598,406.87

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 227 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	
355 Total			1,546,910,330.64				355,385,516.62		329,822,515.73		79,057,761,130.60	51.11
	356	2021	0.5	61,412,370.31	67.00	66.69	-40.00%	398,642.18	0.92806966	369,967.71	4,095,550,935.11	
	356	2020	1.5	7,986,349.50	67.00	66.07	-40.00%	155,395.67	0.92806966	144,218.01	527,648,623.68	
	356	2019	2.5	17,179,506.37	67.00	65.45	-40.00%	556,550.16	0.92806966	516,517.32	1,124,392,026.27	
	356	2018	3.5	30,216,522.91	67.00	64.83	-40.00%	1,369,043.00	0.92806966	1,270,567.28	1,958,988,548.34	
	356	2017	4.5	16,800,769.11	67.00	64.22	-40.00%	977,663.38	0.92806966	907,339.73	1,078,863,354.09	
	356	2016	5.5	37,832,563.66	67.00	63.60	-40.00%	2,687,986.26	0.92806966	2,494,638.49	2,406,142,422.95	
	356	2015	6.5	97,258,327.47	67.00	62.99	-40.00%	8,158,030.25	0.92806966	7,571,220.36	6,125,887,921.38	
	356	2014	7.5	92,901,253.85	67.00	62.37	-40.00%	8,982,233.71	0.92806966	8,336,138.59	5,794,519,965.95	
	356	2013	8.5	12,303,999.35	67.00	61.76	-40.00%	1,346,850.82	0.92806966	1,249,971.39	759,911,524.13	
	356	2012	9.5	22,155,022.49	67.00	61.15	-40.00%	2,707,776.66	0.92806966	2,513,005.37	1,354,800,052.19	
	356	2011	10.5	19,656,692.23	67.00	60.54	-40.00%	2,652,633.88	0.92806966	2,461,829.03	1,190,050,900.64	
	356	2010	11.5	11,526,127.79	67.00	59.93	-40.00%	1,701,883.55	0.92806966	1,579,466.49	690,803,277.66	
	356	2009	12.5	13,994,809.93	67.00	59.33	-40.00%	2,243,854.05	0.92806966	2,082,452.86	830,267,821.56	
	356	2008	13.5	26,537,926.62	67.00	58.72	-40.00%	4,590,903.42	0.92806966	4,260,678.18	1,558,333,562.52	
	356	2007	14.5	28,207,712.79	67.00	58.12	-40.00%	5,236,152.68	0.92806966	4,859,514.44	1,639,329,450.24	
	356	2006	15.5	8,577,082.05	67.00	57.51	-40.00%	1,700,346.73	0.92806966	1,578,040.21	493,290,760.85	
	356	2005	16.5	19,831,825.33	67.00	56.91	-40.00%	4,181,214.42	0.92806966	3,880,458.25	1,128,631,321.37	
	356	2004	17.5	7,889,949.98	67.00	56.31	-40.00%	1,762,661.86	0.92806966	1,635,872.99	444,270,688.26	
	356	2003	18.5	4,525,548.85	67.00	55.71	-40.00%	1,067,826.81	0.92806966	991,017.67	252,108,632.71	
	356	2002	19.5	2,996,191.73	67.00	55.11	-40.00%	744,517.33	0.92806966	690,963.95	165,114,373.55	
	356	2001	20.5	3,113,047.89	67.00	54.51	-40.00%	812,499.43	0.92806966	754,056.07	169,690,307.28	
	356	2000	21.5	188,068.12	67.00	53.91	-40.00%	51,435.16	0.92806966	47,735.41	10,139,024.30	
	356	1999	22.5	932,554.07	67.00	53.31	-40.00%	266,675.57	0.92806966	247,493.50	49,718,791.98	
	356	1998	23.5	4,920,164.26	67.00	52.72	-40.00%	1,468,254.80	0.92806966	1,362,642.73	259,384,525.81	
	356	1997	24.5	4,890,507.86	67.00	52.12	-40.00%	1,520,179.13	0.92806966	1,410,832.13	254,912,596.95	
	356	1996	25.5	560,296.74	67.00	51.53	-40.00%	181,116.24	0.92806966	168,088.49	28,872,175.62	
	356	1995	26.5	8,888,013.61	67.00	50.94	-40.00%	2,983,071.96	0.92806966	2,768,498.58	452,735,610.80	
	356	1994	27.5	9,093,000.11	67.00	50.35	-40.00%	3,164,227.48	0.92806966	2,936,623.52	457,800,120.81	
	356	1993	28.5	4,942,728.87	67.00	49.76	-40.00%	1,780,902.02	0.92806966	1,652,801.14	245,933,951.71	
	356	1992	29.5	5,205,823.34	67.00	49.17	-40.00%	1,939,717.03	0.92806966	1,800,192.53	255,960,848.62	
	356	1991	30.5	2,671,628.33	67.00	48.58	-40.00%	1,028,215.16	0.92806966	954,255.29	129,791,658.28	
	356	1990	31.5	2,247,074.90	67.00	48.00	-40.00%	892,305.30	0.92806966	828,121.48	107,850,836.10	
	356	1989	32.5	3,010,281.64	67.00	47.41	-40.00%	1,232,062.64	0.92806966	1,143,439.95	142,725,872.31	
	356	1988	33.5	1,367,984.18	67.00	46.83	-40.00%	576,526.62	0.92806966	535,056.86	64,064,023.36	
	356	1987	34.5	1,312,606.68	67.00	46.25	-40.00%	569,083.28	0.92806966	528,148.93	60,709,947.79	
	356	1986	35.5	1,027,044.99	67.00	45.67	-40.00%	457,679.09	0.92806966	424,758.07	46,908,800.97	
	356	1985	36.5	1,801,305.28	67.00	45.10	-40.00%	824,367.80	0.92806966	765,070.74	81,235,566.34	
	356	1984	37.5	896,890.86	67.00	44.52	-40.00%	421,211.28	0.92806966	390,913.41	39,933,719.34	
	356	1983	38.5	2,390,573.88	67.00	43.95	-40.00%	1,151,214.01	0.92806966	1,068,406.80	105,074,636.48	
	356	1982	39.5	7,936,053.72	67.00	43.38	-40.00%	3,916,048.34	0.92806966	3,634,365.65	344,304,714.51	
	356	1981	40.5	4,751,461.77	67.00	42.82	-40.00%	2,400,807.87	0.92806966	2,228,116.94	203,452,133.56	
	356	1980	41.5	18,689,406.61	67.00	42.26	-40.00%	9,663,521.82	0.92806966	8,968,421.41	789,721,698.64	
	356	1979	42.5	2,098,364.53	67.00	41.69	-40.00%	1,109,568.20	0.92806966	1,029,756.58	87,489,659.76	
	356	1978	43.5	1,844,646.13	67.00	41.14	-40.00%	996,932.72	0.92806966	925,223.01	75,880,938.94	
	356	1977	44.5	3,449,005.45	67.00	40.58	-40.00%	1,904,025.06	0.92806966	1,767,067.90	139,962,165.62	
	356	1976	45.5	3,277,906.52	67.00	40.03	-40.00%	1,847,431.01	0.92806966	1,714,544.67	131,206,967.03	
	356	1975	46.5	516,075.06	67.00	39.48	-40.00%	296,786.52	0.92806966	275,438.56	20,373,674.18	
	356	1974	47.5	481,466.94	67.00	38.93	-40.00%	282,385.35	0.92806966	262,073.27	18,744,129.07	
	356	1973	48.5	2,591,341.21	67.00	38.39	-40.00%	1,549,278.13	0.92806966	1,437,838.03	99,475,836.27	
	356	1972	49.5	1,281,012.99	67.00	37.85	-40.00%	780,347.84	0.92806966	724,217.15	48,482,652.35	
	356	1971	50.5	7,005,061.67	67.00	37.31	-40.00%	4,345,876.96	0.92806966	4,033,276.56	261,357,877.20	
	356	1970	51.5	1,315,408.45	67.00	36.78	-40.00%	830,752.68	0.92806966	770,996.36	48,374,916.58	
	356	1969	52.5	2,095,553.83	67.00	36.24	-40.00%	1,346,700.45	0.92806966	1,249,831.83	75,952,870.78	
	356	1968	53.5	3,763,867.57	67.00	35.72	-40.00%	2,460,340.25	0.92806966	2,283,367.14	134,434,272.54	
	356	1967	54.5	1,188,348.13	67.00	35.19	-40.00%	789,808.34	0.92806966	732,997.16	41,821,353.92	
	356	1966	55.5	612,624.31	67.00	34.67	-40.00%	413,836.27	0.92806966	384,068.89	21,240,807.16	
	356	1965	56.5	489,586.28	67.00	34.15	-40.00%	336,016.29	0.92806966	311,846.52	16,721,501.16	
	356	1964	57.5	1,493,205.95	67.00	33.64	-40.00%	1,040,871.52	0.92806966	966,001.28	50,231,661.69	
	356	1963	58.5	253,127.70	67.00	33.13	-40.00%	179,149.14	0.92806966	166,262.88	8,385,989.83	
	356	1962	59.5	785,040.60	67.00	32.62	-40.00%	563,928.30	0.92806966	523,364.74	25,609,723.20	
	356	1961	60.5	701,994.16	67.00	32.12	-40.00%	511,662.00	0.92806966	474,857.98	22,546,927.12	
	356	1960	61.5	249,697.67	67.00	31.62	-40.00%	184,607.72	0.92806966	171,328.82	7,894,945.92	
	356	1959	62.5	242,302.67	67.00	31.12	-40.00%	181,655.98	0.92806966	168,589.40	7,540,742.83	
	356	1958	63.5	201,953.87	67.00	30.63	-40.00%	153,488.41	0.92806966	142,447.94	6,185,392.44	
	356	1957	64.5	415,189.46	67.00	30.14	-40.00%	319,801.48	0.92806966	296,798.05	12,512,908.53	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 228 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire		
356	356	1956	65.5	44,260.19	67.00	29.65	-40.00%	34,541.52	0.92806966	32,056.93	1,312,374.38		
	356	1955	66.5	1,146,658.29	67.00	29.17	-40.00%	906,447.60	0.92806966	841,246.52	33,446,113.13		
	356	1954	67.5	890,153.36	67.00	28.69	-40.00%	712,597.45	0.92806966	661,340.08	25,537,397.00		
	356	1953	68.5	999,874.01	67.00	28.21	-40.00%	810,380.83	0.92806966	752,089.86	28,209,047.49		
	356	1952	69.5	1,171,042.71	67.00	27.74	-40.00%	960,677.90	0.92806966	891,576.01	32,484,562.00		
	356	1951	70.5	61,894.37	67.00	27.27	-40.00%	51,382.79	0.92806966	47,686.81	1,687,889.24		
	356	1950	71.5	99,411.59	67.00	26.80	-40.00%	83,496.42	0.92806966	77,490.50	2,664,676.27		
	356	1949	72.5	637,752.75	67.00	26.34	-40.00%	541,818.66	0.92806966	502,845.46	16,799,541.36		
	356	1948	73.5	24,890.70	67.00	25.88	-40.00%	21,385.44	0.92806966	19,847.17	644,231.03		
	356 Total			672,055,789.15				117,071,268.10		108,650,292.03	39,425,041,471.03	-	58.66
	357	2018	3.5	182,379.83	74.00	70.50	-5.00%	9,047.54	0.92806966	8,396.74	12,858,471.61		
	357	2017	4.5	6,144,150.72	74.00	69.51	-5.00%	391,842.07	0.92806966	363,656.74	427,051,616.59		
	357	2016	5.5	24,535.99	74.00	68.51	-5.00%	1,912.26	0.92806966	1,774.71	1,680,894.80		
	357	2014	7.5	13,079,433.23	74.00	66.51	-5.00%	1,389,633.69	0.92806966	1,289,676.87	869,941,970.44		
	357	2012	9.5	657,590.10	74.00	64.52	-5.00%	88,464.25	0.92806966	82,100.99	42,427,043.83		
	357	2011	10.5	3,784,505.73	74.00	63.52	-5.00%	562,591.71	0.92806966	522,124.30	240,404,103.61		
	357	2005	16.5	244,766.20	74.00	57.57	-5.00%	57,072.28	0.92806966	52,967.05	14,090,461.71		
	357	2003	18.5	2,184,965.21	74.00	55.59	-5.00%	570,721.75	0.92806966	529,669.54	121,465,130.77		
357	2002	19.5	121,084.40	74.00	54.61	-5.00%	33,320.31	0.92806966	30,923.57	6,611,957.27			
357	1998	23.5	22,775.16	74.00	50.69	-5.00%	7,534.09	0.92806966	6,992.16	1,154,387.61			
357	1995	26.5	363,414.78	74.00	47.77	-5.00%	135,232.23	0.92806966	125,504.93	17,362,041.54			
357	1994	27.5	246,334.25	74.00	46.81	-5.00%	95,033.42	0.92806966	88,197.63	11,531,141.25			
357	1993	28.5	535,755.10	74.00	45.85	-5.00%	213,985.40	0.92806966	198,593.35	24,565,001.92			
357	1985	36.5	2,387,848.55	74.00	38.35	-5.00%	1,208,002.80	0.92806966	1,121,110.75	91,565,357.43			
357	1982	39.5	55,194.10	74.00	35.63	-5.00%	30,047.08	0.92806966	27,885.79	1,966,759.35			
357	1981	40.5	661,953.51	74.00	34.74	-5.00%	368,715.35	0.92806966	342,193.53	22,998,906.79			
357	1979	42.5	554,560.73	74.00	32.99	-5.00%	322,701.70	0.92806966	299,489.65	18,294,707.82			
357	1976	45.5	404,300.68	74.00	30.42	-5.00%	249,990.84	0.92806966	232,008.91	12,299,848.35			
357	1967	54.5	102,946.06	74.00	23.24	-5.00%	74,143.31	0.92806966	68,810.16	2,392,670.47			
357	1964	57.5	211,846.33	74.00	21.03	-5.00%	159,221.75	0.92806966	147,768.87	4,455,286.36			
357	1950	71.5	211,241.00	74.00	12.07	-5.00%	185,638.62	0.92806966	172,285.57	2,548,731.03			
357 Total			32,181,581.66				6,154,852.43		5,712,131.81	1,947,666,490.54	-	60.52	
358	2021	0.5	843,617.81	50.00	49.51	-5.00%	8,721.54	0.92806966	8,094.20	41,765,579.14			
358	2019	2.5	3,636,294.34	50.00	47.54	-5.00%	187,483.36	0.92806966	173,997.62	172,886,938.04			
358	2017	4.5	819,127.39	50.00	45.59	-5.00%	75,795.74	0.92806966	70,343.73	37,347,048.48			
358	2014	7.5	8,719,802.99	50.00	42.69	-5.00%	1,337,743.96	0.92806966	1,241,519.59	372,288,056.03			
358	2013	8.5	429,022.92	50.00	41.74	-5.00%	74,446.88	0.92806966	69,091.89	17,906,056.68			
358	2012	9.5	535,931.61	50.00	40.78	-5.00%	103,721.81	0.92806966	96,261.07	21,857,446.57			
358	2011	10.5	6,808,711.84	50.00	39.84	-5.00%	1,453,210.06	0.92806966	1,348,680.17	271,235,113.04			
358	2007	14.5	1,538,134.71	50.00	36.11	-5.00%	448,786.62	0.92806966	416,505.24	55,535,944.14			
358	2005	16.5	771,180.22	50.00	34.28	-5.00%	254,557.72	0.92806966	236,247.30	26,437,214.71			
358	2003	18.5	3,575,439.48	50.00	32.49	-5.00%	1,314,905.28	0.92806966	1,220,323.70	116,157,436.92			
358	2002	19.5	174,347.39	50.00	31.60	-5.00%	67,357.25	0.92806966	62,512.22	5,509,881.56			
358	1997	24.5	1,245,030.53	50.00	27.31	-5.00%	593,179.02	0.92806966	550,511.46	34,004,906.31			
358	1995	26.5	559,909.11	50.00	25.66	-5.00%	286,157.37	0.92806966	265,573.98	14,368,913.90			
358	1994	27.5	1,147,922.24	50.00	24.85	-5.00%	606,195.24	0.92806966	562,591.41	28,529,671.88			
358	1993	28.5	1,725,459.64	50.00	24.05	-5.00%	940,140.99	0.92806966	872,516.33	41,504,363.20			
358	1992	29.5	29,129.35	50.00	23.27	-5.00%	16,353.92	0.92806966	15,177.58	677,709.24			
358	1988	33.5	602,636.04	50.00	20.22	-5.00%	376,837.70	0.92806966	349,731.64	12,187,149.62			
358	1985	36.5	1,516,739.94	50.00	18.07	-5.00%	1,017,074.64	0.92806966	943,916.12	27,404,871.31			
358	1982	39.5	67,076.78	50.00	16.04	-5.00%	47,842.65	0.92806966	44,401.31	1,075,617.55			
358	1981	40.5	256,082.12	50.00	15.39	-5.00%	186,135.41	0.92806966	172,746.63	3,940,515.09			
358	1967	54.5	124,347.26	50.00	8.17	-5.00%	109,235.02	0.92806966	101,377.71	1,015,695.40			
358	1965	56.5	314,511.25	50.00	7.43	-5.00%	281,164.41	0.92806966	260,940.16	2,336,781.16			
358	1964	57.5	6,292.15	50.00	7.08	-5.00%	5,670.59	0.92806966	5,262.70	44,579.50			
358	1963	58.5	334.60	50.00	6.75	-5.00%	303.87	0.92806966	282.01	2,260.17			
358	1950	71.5	803.17	50.00	3.21	-5.00%	789.27	0.92806966	732.49	2,574.36			
358 Total			35,447,884.88				9,793,810.32		9,089,338.22	1,306,022,324.00	-	36.84	
Grand Total			4,020,932,365.30				990,823,704.73		919,553,419.20	198,624,084,240.87	-	49.40	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 229 of 266

Electric Theoretical Reserve
Electric

vintage Age cost ASL RL Net Salv % Theo Res Prorat Alloc Rate \$ x Plant Asset to Retire

0.92806966 Proration Factor
919,553,419.20 Book Reserve
- Difference

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire
361	2021	0.5	4,708,801.11	63.00	62.53	-40.00%	49,444.71	0.901290144	44,564.03	294,429,457.81	
361	2020	1.5	1,926,302.85	63.00	61.58	-40.00%	60,596.78	0.901290144	54,615.28	118,630,224.50	
361	2019	2.5	1,783,838.44	63.00	60.64	-40.00%	93,390.40	0.901290144	84,171.85	108,179,253.55	
361	2018	3.5	2,169,844.65	63.00	59.71	-40.00%	158,775.10	0.901290144	143,102.44	129,555,333.30	
361	2017	4.5	2,317,413.31	63.00	58.77	-40.00%	217,670.20	0.901290144	196,184.01	136,201,879.38	
361	2016	5.5	2,668,930.45	63.00	57.84	-40.00%	305,870.52	0.901290144	275,678.09	154,378,444.93	
361	2015	6.5	1,601,296.26	63.00	56.92	-40.00%	216,500.59	0.901290144	195,129.85	91,139,137.74	
361	2014	7.5	4,979,139.07	63.00	55.99	-40.00%	775,375.99	0.901290144	698,838.74	278,793,841.90	
361	2013	8.5	4,191,301.13	63.00	55.07	-40.00%	738,321.91	0.901290144	665,442.26	230,827,485.22	
361	2012	9.5	865,752.24	63.00	54.16	-40.00%	170,126.28	0.901290144	153,333.14	46,886,708.55	
361	2011	10.5	1,635,991.52	63.00	53.25	-40.00%	354,616.83	0.901290144	319,612.65	87,109,708.36	
361	2010	11.5	1,145,835.02	63.00	52.34	-40.00%	271,473.80	0.901290144	244,676.66	59,971,285.05	
361	2009	12.5	678,339.72	63.00	51.44	-40.00%	174,325.30	0.901290144	157,117.68	34,890,763.70	
361	2008	13.5	1,717,433.21	63.00	50.54	-40.00%	475,640.65	0.901290144	428,690.23	86,794,463.13	
361	2007	14.5	931,248.54	63.00	49.64	-40.00%	276,407.81	0.901290144	249,123.64	46,230,306.52	
361	2006	15.5	1,539,764.15	63.00	48.75	-40.00%	487,426.03	0.901290144	439,312.28	75,070,970.17	
361	2005	16.5	388,296.72	63.00	47.87	-40.00%	130,545.87	0.901290144	117,659.70	18,588,129.37	
361	2004	17.5	1,581,006.38	63.00	46.99	-40.00%	562,405.25	0.901290144	506,890.31	74,295,165.64	
361	2003	18.5	2,615,887.24	63.00	46.12	-40.00%	981,301.27	0.901290144	884,437.16	120,642,339.05	
361	2002	19.5	546,021.16	63.00	45.25	-40.00%	215,363.66	0.901290144	194,105.14	24,707,968.57	
361	2001	20.5	488,155.00	63.00	44.39	-40.00%	201,890.04	0.901290144	181,961.50	21,668,713.27	
361	2000	21.5	32,067.18	63.00	43.53	-40.00%	13,872.77	0.901290144	12,503.39	1,395,957.78	
361	1999	22.5	207,985.66	63.00	42.68	-40.00%	93,908.53	0.901290144	84,638.83	8,877,212.95	
361	1998	23.5	212,225.70	63.00	41.84	-40.00%	99,805.87	0.901290144	89,954.05	8,878,954.74	
361	1997	24.5	55,937.04	63.00	41.00	-40.00%	27,348.54	0.901290144	24,648.97	2,293,349.39	
361	1996	25.5	774,081.23	63.00	40.17	-40.00%	392,768.87	0.901290144	353,998.71	31,092,518.44	
361	1995	26.5	668,939.05	63.00	39.34	-40.00%	351,697.47	0.901290144	316,981.46	26,316,773.98	
361	1994	27.5	1,221,991.66	63.00	38.52	-40.00%	664,698.53	0.901290144	599,086.24	47,074,040.53	
361	1993	28.5	398,083.61	63.00	37.71	-40.00%	223,722.63	0.901290144	201,639.01	15,011,748.86	
361	1992	29.5	924,402.60	63.00	36.90	-40.00%	536,060.20	0.901290144	483,145.78	34,114,654.58	
361	1991	30.5	3,236.73	63.00	36.11	-40.00%	1,934.39	0.901290144	1,743.45	116,866.37	
361	1990	31.5	1,068,611.41	63.00	35.31	-40.00%	657,446.50	0.901290144	592,550.05	37,737,426.35	
361	1989	32.5	237,217.98	63.00	34.53	-40.00%	150,075.35	0.901290144	135,261.44	8,191,341.81	
361	1988	33.5	273,176.82	63.00	33.75	-40.00%	177,541.19	0.901290144	160,016.13	9,220,786.07	
361	1987	34.5	138,800.12	63.00	32.98	-40.00%	92,580.47	0.901290144	83,441.87	4,578,286.29	
361	1986	35.5	234,523.09	63.00	32.22	-40.00%	160,396.93	0.901290144	144,564.17	7,557,092.88	
361	1985	36.5	168,393.57	63.00	31.47	-40.00%	117,991.54	0.901290144	106,344.61	5,299,175.57	
361	1984	37.5	80,600.80	63.00	30.72	-40.00%	57,811.36	0.901290144	52,104.81	2,476,339.32	
361	1983	38.5	106,424.03	63.00	29.99	-40.00%	78,079.09	0.901290144	70,371.92	3,191,154.66	
361	1982	39.5	492,045.88	63.00	29.26	-40.00%	368,969.58	0.901290144	332,548.65	14,395,259.33	
361	1981	40.5	316,510.71	63.00	28.53	-40.00%	242,414.14	0.901290144	218,485.47	9,031,538.47	
361	1980	41.5	435,558.91	63.00	27.82	-40.00%	340,492.59	0.901290144	306,882.62	12,118,044.64	
361	1979	42.5	661,295.54	63.00	27.12	-40.00%	527,297.15	0.901290144	475,247.73	17,933,247.21	
361	1978	43.5	224,223.12	63.00	26.42	-40.00%	182,253.68	0.901290144	164,263.44	5,924,641.00	
361	1977	44.5	598,636.61	63.00	25.74	-40.00%	495,699.49	0.901290144	446,769.06	15,407,629.45	
361	1976	45.5	32,528.89	63.00	25.06	-40.00%	27,424.34	0.901290144	24,717.28	815,224.92	
361	1975	46.5	101,602.54	63.00	24.40	-40.00%	87,163.51	0.901290144	78,559.61	2,478,602.09	
361	1974	47.5	83,588.34	63.00	23.74	-40.00%	72,928.24	0.901290144	65,729.51	1,984,294.49	
361	1973	48.5	825,201.61	63.00	23.09	-40.00%	731,824.67	0.901290144	659,586.37	19,055,591.06	
361	1972	49.5	226,513.07	63.00	22.46	-40.00%	204,077.74	0.901290144	183,933.26	5,086,825.08	
361	1971	50.5	274,083.61	63.00	21.83	-40.00%	250,743.96	0.901290144	225,993.06	5,983,789.26	
361	1970	51.5	586,556.58	63.00	21.22	-40.00%	544,604.37	0.901290144	490,846.55	12,445,867.80	
361	1969	52.5	420,597.06	63.00	20.62	-40.00%	396,141.87	0.901290144	357,038.77	8,671,230.45	
361	1968	53.5	1,254,914.37	63.00	20.03	-40.00%	1,198,425.77	0.901290144	1,080,129.33	25,130,445.84	
361	1967	54.5	356,524.98	63.00	19.45	-40.00%	345,053.96	0.901290144	310,993.73	6,933,645.76	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 230 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire
Electric	361	1966	55.5	170,784.14	63.00	18.88	-40.00%	167,439.03	0.901290144	150,911.15	3,224,644.51
	361	1965	56.5	159,557.79	63.00	18.33	-40.00%	158,393.00	0.901290144	142,758.05	2,924,455.91
	361	1964	57.5	202,231.78	63.00	17.79	-40.00%	203,184.21	0.901290144	183,127.92	3,597,312.86
	361	1963	58.5	117,707.26	63.00	17.26	-40.00%	119,641.23	0.901290144	107,831.46	2,031,702.05
	361	1962	59.5	245,005.26	63.00	16.75	-40.00%	251,826.53	0.901290144	226,968.77	4,103,137.63
	361	1961	60.5	151,853.12	63.00	16.25	-40.00%	157,771.10	0.901290144	142,197.53	2,467,047.24
	361	1960	61.5	711,660.77	63.00	15.76	-40.00%	747,082.01	0.901290144	673,337.65	11,215,938.13
	361	1959	62.5	373,628.39	63.00	15.29	-40.00%	396,151.56	0.901290144	357,047.49	5,711,768.54
	361	1958	63.5	19,848.86	63.00	14.83	-40.00%	21,247.79	0.901290144	19,150.42	294,327.63
	361	1957	64.5	305,157.40	63.00	14.38	-40.00%	329,681.23	0.901290144	297,138.44	4,389,260.76
	361	1956	65.5	26,733.61	63.00	13.95	-40.00%	29,138.35	0.901290144	26,262.11	372,991.76
	361	1954	67.5	8,003.46	63.00	13.13	-40.00%	8,869.38	0.901290144	7,993.89	105,095.73
	361	1952	69.5	1,244.25	63.00	12.36	-40.00%	1,400.09	0.901290144	1,261.89	15,383.79
	361	1951	70.5	1,096.62	63.00	12.00	-40.00%	1,242.84	0.901290144	1,120.16	13,159.08
	361	1950	71.5	7,202.34	63.00	11.65	-40.00%	8,219.04	0.901290144	7,407.74	83,890.45
361 Total				56,679,393.32				19,432,011.69		17,513,880.61	2,696,361,253.19
361	362	2021	0.5	33,001,586.20	51.00	50.55	-30.00%	380,881.14	0.901290144	343,284.42	1,668,138,636.01
	362	2020	1.5	33,168,993.14	51.00	49.65	-30.00%	1,145,354.53	0.901290144	1,032,296.75	1,646,685,510.70
	362	2019	2.5	21,488,656.09	51.00	48.75	-30.00%	1,233,309.65	0.901290144	1,111,569.83	1,047,537,774.45
	362	2018	3.5	20,144,029.11	51.00	47.86	-30.00%	1,614,057.08	0.901290144	1,454,733.74	964,024,783.79
	362	2017	4.5	16,979,363.16	51.00	46.97	-30.00%	1,744,191.33	0.901290144	1,572,022.45	797,521,553.57
	362	2016	5.5	22,898,143.73	51.00	46.09	-30.00%	2,866,498.96	0.901290144	2,583,547.26	1,055,350,371.05
	362	2015	6.5	21,429,330.47	51.00	45.21	-30.00%	3,160,917.21	0.901290144	2,848,903.53	968,890,640.19
	362	2014	7.5	34,694,561.89	51.00	44.34	-30.00%	5,886,938.84	0.901290144	5,305,839.95	1,538,473,517.32
	362	2013	8.5	30,963,711.52	51.00	43.48	-30.00%	5,935,914.41	0.901290144	5,349,981.15	1,346,278,799.29
	362	2012	9.5	18,413,982.52	51.00	42.62	-30.00%	3,932,863.69	0.901290144	3,544,651.28	784,823,840.52
	362	2011	10.5	27,162,817.30	51.00	41.77	-30.00%	6,391,407.45	0.901290144	5,760,512.54	1,134,563,851.62
	362	2010	11.5	10,912,052.15	51.00	40.92	-30.00%	2,802,878.23	0.901290144	2,526,206.52	446,555,590.59
	362	2009	12.5	20,255,634.41	51.00	40.08	-30.00%	5,636,326.20	0.901290144	5,079,965.25	811,919,942.52
	362	2008	13.5	19,009,215.16	51.00	39.25	-30.00%	5,693,126.02	0.901290144	5,131,158.37	746,124,260.12
	362	2007	14.5	15,356,899.56	51.00	38.42	-30.00%	4,922,768.04	0.901290144	4,436,842.31	590,077,900.77
	362	2006	15.5	14,827,174.45	51.00	37.60	-30.00%	5,062,729.97	0.901290144	4,562,988.62	557,571,106.01
	362	2005	16.5	10,538,094.29	51.00	36.79	-30.00%	3,816,535.22	0.901290144	3,439,805.58	387,717,196.28
	362	2004	17.5	9,420,026.86	51.00	35.99	-30.00%	3,605,067.48	0.901290144	3,249,211.79	338,991,799.55
	362	2003	18.5	18,766,080.61	51.00	35.19	-30.00%	7,563,792.43	0.901290144	6,817,171.56	660,336,715.97
	362	2002	19.5	7,117,897.50	51.00	34.40	-30.00%	3,012,467.94	0.901290144	2,715,107.66	244,831,337.91
	362	2001	20.5	9,986,253.65	51.00	33.61	-30.00%	4,425,931.31	0.901290144	3,989,048.27	335,666,246.27
	362	2000	21.5	5,146,750.69	51.00	32.84	-30.00%	2,382,877.85	0.901290144	2,147,664.32	169,002,153.98
	362	1999	22.5	4,427,902.09	51.00	32.07	-30.00%	2,136,790.96	0.901290144	1,925,868.63	141,995,053.49
	362	1998	23.5	14,472,102.01	51.00	31.31	-30.00%	7,264,424.10	0.901290144	6,547,353.84	453,088,257.04
	362	1997	24.5	11,019,885.78	51.00	30.56	-30.00%	5,742,927.13	0.901290144	5,176,043.62	336,714,725.83
	362	1996	25.5	9,425,094.93	51.00	29.81	-30.00%	5,090,638.05	0.901290144	4,588,141.90	280,970,194.87
	362	1995	26.5	35,324,738.54	51.00	29.08	-30.00%	19,742,021.27	0.901290144	17,793,289.19	1,027,066,985.00
	362	1994	27.5	15,689,128.03	51.00	28.35	-30.00%	9,059,102.02	0.901290144	8,164,879.36	444,749,988.65
	362	1993	28.5	7,800,975.49	51.00	27.63	-30.00%	4,647,290.81	0.901290144	4,188,557.40	215,532,956.79
	362	1992	29.5	11,509,434.81	51.00	26.92	-30.00%	7,064,790.87	0.901290144	6,367,426.38	309,823,994.90
	362	1991	30.5	921,005.01	51.00	26.22	-30.00%	581,790.25	0.901290144	524,361.82	24,147,176.44
	362	1990	31.5	11,080,136.09	51.00	25.53	-30.00%	7,194,568.35	0.901290144	6,484,393.54	282,838,490.00
	362	1989	32.5	10,894,381.13	51.00	24.84	-30.00%	7,263,432.51	0.901290144	6,546,460.13	270,663,392.95
	362	1988	33.5	7,289,720.75	51.00	24.17	-30.00%	4,985,172.43	0.901290144	4,493,086.78	176,203,609.03
	362	1987	34.5	6,806,437.19	51.00	23.51	-30.00%	4,769,717.29	0.901290144	4,298,899.19	160,008,618.20
	362	1986	35.5	4,148,526.66	51.00	22.86	-30.00%	2,976,220.51	0.901290144	2,682,438.21	94,815,439.71
	362	1985	36.5	2,342,126.84	51.00	22.21	-30.00%	1,718,677.54	0.901290144	1,549,027.13	52,023,426.77
	362	1984	37.5	3,475,556.87	51.00	21.58	-30.00%	2,606,473.82	0.901290144	2,349,189.16	74,999,427.48
	362	1983	38.5	2,338,074.75	51.00	20.96	-30.00%	1,790,527.62	0.901290144	1,613,784.89	48,998,036.52
	362	1982	39.5	3,290,414.56	51.00	20.34	-30.00%	2,571,169.27	0.901290144	2,317,369.52	66,942,194.38
	362	1981	40.5	5,479,480.56	51.00	19.74	-30.00%	4,365,708.20	0.901290144	3,934,769.77	108,183,417.58
	362	1980	41.5	6,023,111.41	51.00	19.15	-30.00%	4,889,475.79	0.901290144	4,406,836.34	115,360,785.34
	362	1979	42.5	2,776,169.05	51.00	18.57	-30.00%	2,294,649.44	0.901290144	2,068,144.92	51,563,758.85
	362	1978	43.5	3,717,291.31	51.00	18.01	-30.00%	3,126,369.92	0.901290144	2,817,766.39	66,931,960.04
	362	1977	44.5	4,859,805.40	51.00	17.45	-30.00%	4,156,242.98	0.901290144	3,745,980.83	84,797,466.30
	362	1976	45.5	1,787,596.72	51.00	16.90	-30.00%	1,553,656.10	0.901290144	1,400,294.93	30,216,308.66
	362	1975	46.5	2,174,475.95	51.00	16.37	-30.00%	1,919,498.33	0.901290144	1,730,024.92	35,594,877.49
	362	1974	47.5	2,158,697.93	51.00	15.85	-30.00%	1,934,311.14	0.901290144	1,743,375.57	34,209,080.38
	362	1973	48.5	5,555,484.48	51.00	15.34	-30.00%	5,050,332.15	0.901290144	4,551,814.59	85,201,293.29
	362	1972	49.5	2,178,752.16	51.00	14.84	-30.00%	2,008,352.13	0.901290144	1,810,107.98	32,327,161.10

Electric Theoretical Reserve

Electric

vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire
362	1971	50.5	2,271,803.75	51.00	14.35	-30.00%	2,122,342.08	0.901290144	1,912,845.99	32,600,879.07
362	1970	51.5	3,612,480.58	51.00	13.87	-30.00%	3,418,600.14	0.901290144	3,081,150.61	50,122,196.29
362	1969	52.5	4,711,746.91	51.00	13.41	-30.00%	4,514,570.69	0.901290144	4,068,938.06	63,189,011.65
362	1968	53.5	4,530,729.08	51.00	12.96	-30.00%	4,393,350.99	0.901290144	3,959,683.94	58,712,644.36
362	1967	54.5	2,869,542.03	51.00	12.52	-30.00%	2,814,768.41	0.901290144	2,536,923.02	35,921,113.65
362	1966	55.5	2,688,008.62	51.00	12.09	-30.00%	2,666,117.56	0.901290144	2,402,945.48	32,494,597.00
362	1965	56.5	1,215,494.94	51.00	11.67	-30.00%	1,218,551.70	0.901290144	1,098,268.64	14,185,521.21
362	1964	57.5	1,137,316.90	51.00	11.26	-30.00%	1,151,981.27	0.901290144	1,038,269.36	12,810,050.62
362	1963	58.5	475,988.77	51.00	10.87	-30.00%	486,936.20	0.901290144	438,870.80	5,172,545.69
362	1962	59.5	609,048.35	51.00	10.48	-30.00%	629,048.76	0.901290144	566,955.44	6,383,399.21
362	1961	60.5	1,079,605.71	51.00	10.11	-30.00%	1,125,403.48	0.901290144	1,014,315.06	10,909,447.01
362	1960	61.5	1,668,809.43	51.00	9.74	-30.00%	1,755,178.76	0.901290144	1,581,925.32	16,252,268.03
362	1959	62.5	2,158,968.43	51.00	9.38	-30.00%	2,290,346.69	0.901290144	2,064,266.90	20,255,327.38
362	1958	63.5	302,859.70	51.00	9.03	-30.00%	323,976.55	0.901290144	291,996.87	2,735,995.46
362	1957	64.5	422,108.85	51.00	8.69	-30.00%	455,196.40	0.901290144	410,264.03	3,669,846.42
362	1956	65.5	462,413.32	51.00	8.36	-30.00%	502,574.37	0.901290144	452,965.33	3,866,700.18
362	1955	66.5	15,373.02	51.00	8.04	-30.00%	16,835.49	0.901290144	15,173.66	123,554.82
362	1954	67.5	62,844.94	51.00	7.72	-30.00%	69,333.88	0.901290144	62,489.94	485,070.43
362	1953	68.5	160,160.89	51.00	7.41	-30.00%	177,974.79	0.901290144	160,406.92	1,186,117.44
362	1952	69.5	1,594.89	51.00	7.10	-30.00%	1,784.79	0.901290144	1,608.61	11,320.72
362	1951	70.5	145,646.12	51.00	6.79	-30.00%	164,113.90	0.901290144	147,914.24	989,637.42
362	1950	71.5	103,840.15	51.00	6.50	-30.00%	117,800.12	0.901290144	106,172.09	674,458.39
362	1947	74.5	10,834.44	51.00	5.61	-30.00%	12,534.97	0.901290144	11,297.65	60,799.76
362	1946	75.5	91,495.26	51.00	5.32	-30.00%	106,534.98	0.901290144	96,018.93	486,809.13
362	1942	79.5	1,132.79	51.00	4.16	-30.00%	1,352.44	0.901290144	1,218.94	4,715.16
362	1940	81.5	28,791.45	51.00	3.59	-30.00%	34,795.87	0.901290144	31,361.17	103,295.20
362	1923	98.5	1,746.76	51.00	-	-30.00%	2,270.79	0.901290144	2,046.64	-

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 232 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	
362 Total			651,488,147.04				242,295,442.03		218,378,493.75		23,720,458,927.25	36.41
	364	2021	0.5	39,235,850.10	44.00	43.59	-135.00%	863,142.82	0.901290144	777,942.12	1,710,216,432.39	
	364	2020	1.5	47,174,619.46	44.00	42.77	-135.00%	3,103,714.55	0.901290144	2,797,347.33	2,017,571,154.08	
	364	2019	2.5	24,670,697.84	44.00	41.95	-135.00%	2,696,824.71	0.901290144	2,430,621.53	1,035,016,965.65	
	364	2018	3.5	27,526,069.91	44.00	41.14	-135.00%	4,199,395.52	0.901290144	3,784,873.80	1,132,520,096.02	
	364	2017	4.5	16,697,496.73	44.00	40.34	-135.00%	3,264,605.38	0.901290144	2,942,356.65	673,565,329.84	
	364	2016	5.5	18,679,016.88	44.00	39.54	-135.00%	4,449,136.42	0.901290144	4,009,962.80	738,573,763.03	
	364	2015	6.5	16,534,166.08	44.00	38.75	-135.00%	4,639,264.26	0.901290144	4,181,323.15	640,640,487.32	
	364	2014	7.5	14,142,815.88	44.00	37.96	-135.00%	4,563,917.99	0.901290144	4,113,414.30	536,831,817.18	
	364	2013	8.5	16,203,491.84	44.00	37.17	-135.00%	5,906,477.53	0.901290144	5,323,449.98	602,364,274.44	
	364	2012	9.5	9,365,771.63	44.00	36.40	-135.00%	3,803,015.94	0.901290144	3,427,620.78	340,888,546.87	
	364	2011	10.5	12,236,039.59	44.00	35.62	-135.00%	5,473,298.98	0.901290144	4,933,030.42	435,906,952.63	
	364	2010	11.5	10,596,849.34	44.00	34.86	-135.00%	5,174,118.76	0.901290144	4,663,382.24	369,384,253.71	
	364	2009	12.5	9,539,524.26	44.00	34.10	-135.00%	5,045,768.48	0.901290144	4,547,701.40	325,265,104.40	
	364	2008	13.5	11,157,004.21	44.00	33.34	-135.00%	6,351,796.88	0.901290144	5,724,811.92	371,980,924.48	
	364	2007	14.5	10,583,991.20	44.00	32.59	-135.00%	6,449,847.75	0.901290144	5,813,184.20	344,932,506.06	
	364	2006	15.5	11,678,850.39	44.00	31.85	-135.00%	7,581,444.95	0.901290144	6,833,081.61	371,918,958.56	
	364	2005	16.5	8,644,592.79	44.00	31.11	-135.00%	5,952,734.39	0.901290144	5,365,140.83	268,906,630.42	
	364	2004	17.5	11,785,583.16	44.00	30.37	-135.00%	8,576,748.25	0.901290144	7,730,138.67	357,979,734.28	
	364	2003	18.5	7,172,802.26	44.00	29.65	-135.00%	5,498,061.59	0.901290144	4,955,348.72	212,660,869.63	
	364	2002	19.5	5,541,482.41	44.00	28.93	-135.00%	4,460,457.55	0.901290144	4,020,166.43	160,310,276.11	
	364	2001	20.5	7,599,506.52	44.00	28.22	-135.00%	6,406,091.04	0.901290144	5,773,746.71	214,434,454.73	
	364	2000	21.5	7,371,013.80	44.00	27.51	-135.00%	6,491,071.13	0.901290144	5,850,338.43	202,789,658.45	
	364	1999	22.5	8,007,285.27	44.00	26.81	-135.00%	7,349,638.35	0.901290144	6,624,156.60	214,710,301.92	
	364	1998	23.5	12,331,478.27	44.00	26.12	-135.00%	11,772,718.04	0.901290144	10,610,634.73	322,159,684.83	
	364	1997	24.5	7,048,208.76	44.00	25.44	-135.00%	6,985,351.35	0.901290144	6,295,828.32	179,331,628.20	
	364	1996	25.5	6,752,697.98	44.00	24.77	-135.00%	6,935,258.80	0.901290144	6,250,680.40	167,267,057.05	
	364	1995	26.5	6,050,310.33	44.00	24.11	-135.00%	6,428,470.88	0.901290144	5,793,917.44	145,850,795.57	
	364	1994	27.5	4,572,513.08	44.00	23.45	-135.00%	5,018,304.49	0.901290144	4,522,948.38	107,230,831.86	
	364	1993	28.5	5,726,154.80	44.00	22.81	-135.00%	6,482,013.16	0.901290144	5,842,174.57	130,585,458.39	
	364	1992	29.5	6,329,970.52	44.00	22.17	-135.00%	7,380,777.28	0.901290144	6,652,221.82	140,325,426.09	
	364	1991	30.5	4,872,054.66	44.00	21.54	-135.00%	5,843,856.94	0.901290144	5,267,010.66	104,953,509.16	
	364	1990	31.5	4,672,108.76	44.00	20.93	-135.00%	5,757,905.74	0.901290144	5,189,543.69	97,765,188.67	
	364	1989	32.5	4,519,553.44	44.00	20.32	-135.00%	5,716,324.50	0.901290144	5,152,066.93	91,831,296.82	
	364	1988	33.5	4,060,362.79	44.00	19.72	-135.00%	5,264,781.12	0.901290144	4,745,095.33	80,081,337.50	
	364	1987	34.5	4,686,818.55	44.00	19.14	-135.00%	6,223,518.09	0.901290144	5,609,195.51	89,694,571.17	
	364	1986	35.5	4,276,664.42	44.00	18.56	-135.00%	5,810,078.70	0.901290144	5,236,566.67	79,388,782.24	
	364	1985	36.5	4,592,662.09	44.00	18.00	-135.00%	6,377,594.25	0.901290144	5,748,062.83	82,666,856.72	
	364	1984	37.5	4,213,360.01	44.00	17.45	-135.00%	5,975,044.69	0.901290144	5,385,248.88	73,514,663.32	
	364	1983	38.5	3,820,885.10	44.00	16.91	-135.00%	5,528,749.32	0.901290144	4,983,007.27	64,601,935.78	
	364	1982	39.5	3,878,915.65	44.00	16.38	-135.00%	5,722,313.11	0.901290144	5,157,464.40	63,531,107.01	
	364	1981	40.5	4,440,413.28	44.00	15.86	-135.00%	6,673,352.15	0.901290144	6,014,626.52	70,430,314.20	
	364	1980	41.5	3,684,928.71	44.00	15.36	-135.00%	5,637,384.84	0.901290144	5,080,919.39	56,585,827.91	
	364	1979	42.5	2,975,059.49	44.00	14.86	-135.00%	4,629,803.36	0.901290144	4,172,796.13	44,216,937.70	
	364	1978	43.5	2,928,793.97	44.00	14.38	-135.00%	4,633,155.82	0.901290144	4,175,817.68	42,118,485.26	
	364	1977	44.5	2,384,247.13	44.00	13.91	-135.00%	3,831,524.15	0.901290144	3,453,314.95	33,167,698.14	
	364	1976	45.5	2,148,405.37	44.00	13.45	-135.00%	3,505,034.09	0.901290144	3,159,052.67	28,903,666.18	
	364	1975	46.5	1,989,128.64	44.00	13.01	-135.00%	3,292,554.06	0.901290144	2,967,546.52	25,873,839.43	
	364	1974	47.5	2,000,040.48	44.00	12.57	-135.00%	3,357,004.17	0.901290144	3,025,634.77	25,147,234.97	
	364	1973	48.5	1,877,075.15	44.00	12.15	-135.00%	3,192,970.43	0.901290144	2,877,792.78	22,808,030.43	
	364	1972	49.5	2,129,563.89	44.00	11.74	-135.00%	3,669,231.81	0.901290144	3,307,042.47	25,000,300.65	
	364	1971	50.5	1,888,951.75	44.00	11.34	-135.00%	3,295,023.03	0.901290144	2,969,771.78	21,419,828.82	
	364	1970	51.5	2,386,739.48	44.00	10.95	-135.00%	4,212,966.19	0.901290144	3,797,104.91	26,135,467.98	
	364	1969	52.5	2,596,524.36	44.00	10.57	-135.00%	4,635,811.58	0.901290144	4,178,211.28	27,448,897.62	
	364	1968	53.5	2,176,982.24	44.00	10.20	-135.00%	3,929,646.57	0.901290144	3,541,751.72	22,210,857.23	
	364	1967	54.5	1,940,414.73	44.00	9.84	-135.00%	3,539,835.54	0.901290144	3,190,418.88	19,100,476.28	
	364	1966	55.5	1,817,119.34	44.00	9.49	-135.00%	3,348,890.57	0.901290144	3,018,322.07	17,250,618.94	
	364	1965	56.5	1,536,756.07	44.00	9.15	-135.00%	2,860,242.41	0.901290144	2,577,908.29	14,063,792.22	
	364	1964	57.5	1,284,940.54	44.00	8.82	-135.00%	2,414,449.76	0.901290144	2,176,119.77	11,330,664.79	
	364	1963	58.5	1,004,252.06	44.00	8.49	-135.00%	1,904,512.48	0.901290144	1,716,518.33	8,528,133.60	
	364	1962	59.5	1,294,742.45	44.00	8.17	-135.00%	2,477,528.75	0.901290144	2,232,972.24	10,580,895.54	
	364	1961	60.5	553,212.67	44.00	7.86	-135.00%	1,067,855.01	0.901290144	962,447.19	4,347,476.54	
	364	1960	61.5	807,610.49	44.00	7.55	-135.00%	1,572,180.90	0.901290144	1,416,991.15	6,098,282.96	
	364	1959	62.5	548,138.49	44.00	7.25	-135.00%	1,075,911.15	0.901290144	969,708.11	3,973,374.24	
	364	1958	63.5	547,956.50	44.00	6.95	-135.00%	1,084,287.97	0.901290144	977,258.06	3,808,523.98	
	364	1957	64.5	590,159.33	44.00	6.66	-135.00%	1,177,051.39	0.901290144	1,060,864.81	3,928,601.55	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 233 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire
	364	1956	65.5	499,263.55	44.00	6.37	-135.00%	1,003,459.94	0.901290144	904,408.55	3,179,410.14
	364	1955	66.5	286,660.36	44.00	6.08	-135.00%	580,514.23	0.901290144	523,211.75	1,743,853.29
	364	1954	67.5	252,148.06	44.00	5.80	-135.00%	514,410.45	0.901290144	463,633.07	1,462,999.86
	364	1953	68.5	218,620.44	44.00	5.53	-135.00%	449,233.94	0.901290144	404,890.12	1,208,110.76
	364	1952	69.5	193,621.52	44.00	5.26	-135.00%	400,661.12	0.901290144	361,111.92	1,017,606.75
	364	1951	70.5	126,151.62	44.00	4.99	-135.00%	262,846.08	0.901290144	236,900.58	629,297.89
	364	1950	71.5	135,587.28	44.00	4.73	-135.00%	284,404.42	0.901290144	256,330.90	640,821.42
	364	1949	72.5	7,108.92	44.00	4.47	-135.00%	15,008.87	0.901290144	13,527.34	31,775.39
	364 Total			493,800,559.12				312,052,380.88		281,249,735.20	15,884,541,725.21
											32.17
	365	2021	0.5	31,886,794.67	37.00	36.57	-30.00%	479,209.31	0.901290144	431,906.63	1,166,172,368.45
	365	2020	1.5	40,019,241.00	37.00	35.80	-30.00%	1,681,898.38	0.901290144	1,515,878.43	1,432,842,501.69
	365	2019	2.5	23,842,298.06	37.00	35.11	-30.00%	1,583,176.21	0.901290144	1,426,901.11	837,105,397.59
	365	2018	3.5	26,485,540.86	37.00	34.47	-30.00%	2,357,892.53	0.901290144	2,125,145.29	912,855,762.99
	365	2017	4.5	25,366,400.26	37.00	33.86	-30.00%	2,797,711.91	0.901290144	2,521,550.17	858,929,624.53
	365	2016	5.5	16,640,722.14	37.00	33.29	-30.00%	2,170,304.12	0.901290144	1,956,073.71	553,936,525.00
	365	2015	6.5	16,843,637.73	37.00	32.74	-30.00%	2,519,569.62	0.901290144	2,270,863.26	551,503,768.46
	365	2014	7.5	14,738,965.29	37.00	32.22	-30.00%	2,475,159.41	0.901290144	2,230,836.78	474,894,870.84
	365	2013	8.5	18,539,882.93	37.00	31.72	-30.00%	3,440,185.06	0.901290144	3,100,604.89	588,062,708.90
	365	2012	9.5	12,606,155.96	37.00	31.24	-30.00%	2,552,927.05	0.901290144	2,300,927.99	393,767,538.97
	365	2011	10.5	10,586,193.25	37.00	30.77	-30.00%	2,317,309.61	0.901290144	2,088,568.31	325,734,953.79
	365	2010	11.5	10,230,337.32	37.00	30.32	-30.00%	2,401,727.27	0.901290144	2,164,653.12	310,165,627.77
	365	2009	12.5	9,974,369.76	37.00	29.88	-30.00%	2,495,098.46	0.901290144	2,248,807.65	298,037,340.28
	365	2008	13.5	11,476,691.52	37.00	29.45	-30.00%	3,042,598.81	0.901290144	2,742,264.32	338,040,543.20
	365	2007	14.5	10,116,329.55	37.00	29.04	-30.00%	2,829,443.07	0.901290144	2,550,149.16	293,773,890.46
	365	2006	15.5	11,143,126.42	37.00	28.63	-30.00%	3,275,255.30	0.901290144	2,951,955.32	319,076,872.88
	365	2005	16.5	8,722,597.09	37.00	28.24	-30.00%	2,685,312.01	0.901290144	2,420,245.24	246,307,981.37
	365	2004	17.5	8,662,142.56	37.00	27.85	-30.00%	2,785,114.82	0.901290144	2,510,196.53	241,230,622.21
	365	2003	18.5	7,605,208.92	37.00	27.47	-30.00%	2,547,563.72	0.901290144	2,296,094.07	208,885,147.32
	365	2002	19.5	9,417,110.21	37.00	27.09	-30.00%	3,279,368.09	0.901290144	2,955,662.13	255,097,216.84
	365	2001	20.5	9,543,237.97	37.00	26.72	-30.00%	3,448,071.18	0.901290144	3,107,712.57	254,962,394.39
	365	2000	21.5	10,929,871.19	37.00	26.35	-30.00%	4,090,006.30	0.901290144	3,686,282.37	287,997,362.29
	365	1999	22.5	10,779,379.65	37.00	25.99	-30.00%	4,170,773.68	0.901290144	3,759,077.21	280,130,411.40
	365	1998	23.5	11,810,532.70	37.00	25.63	-30.00%	4,717,885.95	0.901290144	4,252,184.11	302,711,417.36
	365	1997	24.5	10,068,630.72	37.00	25.28	-30.00%	4,146,607.92	0.901290144	3,737,296.85	254,520,495.84
	365	1996	25.5	9,248,837.12	37.00	24.93	-30.00%	3,921,832.45	0.901290144	3,534,708.93	230,585,588.38
	365	1995	26.5	8,031,378.39	37.00	24.59	-30.00%	3,502,263.47	0.901290144	3,156,555.55	197,481,193.98
	365	1994	27.5	5,667,011.28	37.00	24.25	-30.00%	2,538,510.99	0.901290144	2,287,934.94	137,429,489.14
	365	1993	28.5	7,807,440.97	37.00	23.92	-30.00%	3,588,733.82	0.901290144	3,234,490.42	186,734,430.36
	365	1992	29.5	9,103,672.62	37.00	23.59	-30.00%	4,289,765.39	0.901290144	3,866,323.27	214,742,564.23
	365	1991	30.5	6,775,603.34	37.00	23.26	-30.00%	3,270,000.57	0.901290144	2,947,219.29	157,628,076.52
	365	1990	31.5	6,220,764.47	37.00	22.94	-30.00%	3,072,189.06	0.901290144	2,768,933.72	142,729,058.26
	365	1989	32.5	5,741,957.63	37.00	22.63	-30.00%	2,899,457.82	0.901290144	2,613,252.76	129,929,401.96
	365	1988	33.5	4,114,715.86	37.00	22.32	-30.00%	2,122,841.09	0.901290144	1,913,295.75	91,825,163.60
	365	1987	34.5	4,393,152.37	37.00	22.01	-30.00%	2,313,969.01	0.901290144	2,085,557.46	96,687,519.85
	365	1986	35.5	3,975,717.90	37.00	21.71	-30.00%	2,136,494.68	0.901290144	1,925,601.59	86,293,636.87
	365	1985	36.5	4,560,897.76	37.00	21.41	-30.00%	2,498,996.50	0.901290144	2,252,320.91	97,627,932.13
	365	1984	37.5	3,821,076.76	37.00	21.11	-30.00%	2,133,343.15	0.901290144	1,922,761.15	80,661,612.13
	365	1983	38.5	3,096,997.33	37.00	20.82	-30.00%	1,760,837.04	0.901290144	1,587,025.07	64,472,770.12
	365	1982	39.5	3,016,602.03	37.00	20.53	-30.00%	1,745,683.18	0.901290144	1,573,367.05	61,929,446.01
	365	1981	40.5	3,578,400.77	37.00	20.24	-30.00%	2,106,571.00	0.901290144	1,898,631.68	72,444,576.87
	365	1980	41.5	3,103,634.71	37.00	19.96	-30.00%	1,857,703.25	0.901290144	1,674,329.63	61,961,391.65
	365	1979	42.5	2,653,647.79	37.00	19.69	-30.00%	1,614,219.19	0.901290144	1,454,879.84	52,241,806.78
	365	1978	43.5	2,101,767.38	37.00	19.41	-30.00%	1,298,743.61	0.901290144	1,170,544.81	40,801,151.96
	365	1977	44.5	1,724,493.65	37.00	19.14	-30.00%	1,082,000.38	0.901290144	975,196.28	33,010,869.64
	365	1976	45.5	1,339,994.86	37.00	18.88	-30.00%	853,321.74	0.901290144	769,090.47	25,292,960.42
	365	1975	46.5	1,308,528.30	37.00	18.61	-30.00%	845,421.65	0.901290144	761,970.20	24,353,546.22
	365	1974	47.5	1,335,869.10	37.00	18.35	-30.00%	875,318.27	0.901290144	788,915.73	24,514,251.99
	365	1973	48.5	1,328,638.95	37.00	18.09	-30.00%	882,588.76	0.901290144	795,468.55	24,039,807.23
	365	1972	49.5	1,034,170.87	37.00	17.84	-30.00%	696,223.24	0.901290144	627,499.15	18,448,737.55
	365	1971	50.5	969,816.57	37.00	17.59	-30.00%	661,463.01	0.901290144	596,170.09	17,056,958.30
	365	1970	51.5	1,334,569.65	37.00	17.34	-30.00%	921,876.79	0.901290144	830,878.46	23,141,045.37
	365	1969	52.5	1,428,457.40	37.00	17.09	-30.00%	999,037.81	0.901290144	900,422.93	24,418,770.74
	365	1968	53.5	1,233,493.60	37.00	16.85	-30.00%	873,197.27	0.901290144	787,004.09	20,786,725.60
	365	1967	54.5	1,065,402.67	37.00	16.61	-30.00%	763,170.24	0.901290144	687,837.82	17,698,899.58
	365	1966	55.5	1,002,617.15	37.00	16.38	-30.00%	726,524.86	0.901290144	654,809.69	16,418,819.35
	365	1965	56.5	1,138,093.88	37.00	16.14	-30.00%	834,065.40	0.901290144	751,734.92	18,370,689.18

Electric Theoretical Reserve
 Electric

	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire
365	1964	57.5	1,060,700.14	37.00	15.91	-30.00%	785,970.01	0.901290144	708,387.02	16,875,989.55	
365	1963	58.5	807,716.72	37.00	15.68	-30.00%	604,994.86	0.901290144	545,275.90	12,666,434.29	
365	1962	59.5	1,322,598.31	37.00	15.46	-30.00%	1,001,161.91	0.901290144	902,337.36	20,441,529.28	
365	1961	60.5	736,752.44	37.00	15.23	-30.00%	563,488.08	0.901290144	507,866.25	11,222,102.65	
365	1960	61.5	1,245,607.09	37.00	15.01	-30.00%	962,342.66	0.901290144	867,349.96	18,697,709.63	
365	1959	62.5	823,452.75	37.00	14.79	-30.00%	642,510.45	0.901290144	579,088.34	12,180,915.75	
365	1958	63.5	847,761.82	37.00	14.58	-30.00%	667,926.93	0.901290144	601,995.96	12,356,959.33	
365	1957	64.5	838,718.53	37.00	14.36	-30.00%	667,102.97	0.901290144	601,253.33	12,045,808.88	
365	1956	65.5	875,034.77	37.00	14.15	-30.00%	702,479.33	0.901290144	633,137.69	12,382,644.16	
365	1955	66.5	728,614.38	37.00	13.94	-30.00%	590,298.35	0.901290144	532,030.08	10,157,932.93	
365	1954	67.5	825,055.37	37.00	13.73	-30.00%	674,435.90	0.901290144	607,862.43	11,331,565.39	
365	1953	68.5	717,677.67	37.00	13.53	-30.00%	591,818.12	0.901290144	533,399.84	9,710,019.55	
365	1952	69.5	450,421.41	37.00	13.33	-30.00%	374,638.55	0.901290144	337,658.03	6,002,802.62	
365	1951	70.5	301,655.48	37.00	13.13	-30.00%	253,030.74	0.901290144	228,054.11	3,959,608.56	
365	1950	71.5	452,633.96	37.00	12.93	-30.00%	382,826.48	0.901290144	345,037.73	5,851,626.03	
365	1949	72.5	1,830,159.85	37.00	12.73	-30.00%	1,560,512.82	0.901290144	1,406,474.82	23,301,318.86	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 235 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	29.06
10365000 Total				505,157,381.55			141,002,072.62		127,083,778.29		14,677,687,204.25	
366	2021	0.5	12,363,386.22	67.00	66.53	-30.00%	113,350.26	0.901290144	102,161.47		822,504,978.94	
366	2020	1.5	19,343,539.23	67.00	65.58	-30.00%	531,387.84	0.901290144	478,934.62		1,268,630,216.73	
366	2019	2.5	18,811,475.48	67.00	64.64	-30.00%	860,057.57	0.901290144	775,161.41		1,216,042,813.14	
366	2018	3.5	7,478,119.04	67.00	63.71	-30.00%	477,949.07	0.901290144	430,770.78		476,401,216.08	
366	2017	4.5	11,836,044.72	67.00	62.77	-30.00%	971,114.91	0.901290144	875,256.30		742,965,227.73	
366	2016	5.5	21,364,047.66	67.00	61.84	-30.00%	2,139,009.59	0.901290144	1,927,868.26		1,321,149,929.97	
366	2015	6.5	13,322,803.41	67.00	60.91	-30.00%	1,573,849.79	0.901290144	1,418,495.30		811,514,031.59	
366	2014	7.5	7,777,793.83	67.00	59.99	-30.00%	1,058,391.04	0.901290144	953,917.41		466,564,340.70	
366	2013	8.5	16,585,934.64	67.00	59.07	-30.00%	2,553,486.97	0.901290144	2,301,432.64		979,654,830.71	
366	2012	9.5	9,153,026.71	67.00	58.15	-30.00%	1,572,155.45	0.901290144	1,416,968.21		532,226,316.25	
366	2011	10.5	13,257,996.30	67.00	57.23	-30.00%	2,512,337.19	0.901290144	2,264,344.74		758,803,758.58	
366	2010	11.5	15,475,398.35	67.00	56.32	-30.00%	3,205,827.46	0.901290144	2,889,380.70		871,628,273.98	
366	2009	12.5	5,202,135.55	67.00	55.42	-30.00%	1,169,099.70	0.901290144	1,053,698.03		288,289,482.10	
366	2008	13.5	5,432,705.46	67.00	54.52	-30.00%	1,315,999.08	0.901290144	1,186,097.00		296,166,697.97	
366	2007	14.5	5,220,142.36	67.00	53.62	-30.00%	1,355,409.40	0.901290144	1,221,617.14		279,893,822.74	
366	2006	15.5	5,579,045.37	67.00	52.72	-30.00%	1,545,299.89	0.901290144	1,392,763.56		294,153,660.79	
366	2005	16.5	6,355,125.11	67.00	51.84	-30.00%	1,869,810.19	0.901290144	1,685,241.50		329,426,241.65	
366	2004	17.5	9,431,733.06	67.00	50.95	-30.00%	2,936,798.66	0.901290144	2,646,907.69		480,568,030.24	
366	2003	18.5	6,734,413.41	67.00	50.07	-30.00%	2,211,758.06	0.901290144	1,993,435.74		337,215,090.93	
366	2002	19.5	30,164,325.66	67.00	49.20	-30.00%	10,418,449.87	0.901290144	9,390,046.18		1,484,058,941.48	
366	2001	20.5	3,760,033.52	67.00	48.33	-30.00%	1,362,054.22	0.901290144	1,227,606.04		181,724,066.92	
366	2000	21.5	4,967,022.69	67.00	47.47	-30.00%	1,882,544.20	0.901290144	1,696,718.54		235,767,088.14	
366	1999	22.5	3,968,377.93	67.00	46.61	-30.00%	1,570,116.96	0.901290144	1,415,130.94		184,959,908.62	
366	1998	23.5	3,113,730.22	67.00	45.76	-30.00%	1,283,511.32	0.901290144	1,156,816.11		142,469,725.72	
366	1997	24.5	5,353,702.52	67.00	44.91	-30.00%	2,294,821.32	0.901290144	2,068,299.83		240,426,508.70	
366	1996	25.5	3,930,531.36	67.00	44.07	-30.00%	1,748,987.74	0.901290144	1,576,345.41		173,205,463.74	
366	1995	26.5	2,583,221.20	67.00	43.23	-30.00%	1,191,330.12	0.901290144	1,073,734.09		111,676,498.89	
366	1994	27.5	2,306,500.18	67.00	42.40	-30.00%	1,100,854.64	0.901290144	992,189.44		97,799,157.34	
366	1993	28.5	3,190,479.23	67.00	41.58	-30.00%	1,573,712.66	0.901290144	1,418,371.71		132,655,378.95	
366	1992	29.5	5,237,630.48	67.00	40.76	-30.00%	2,666,569.67	0.901290144	2,403,352.96		213,490,343.68	
366	1991	30.5	2,897,430.67	67.00	39.95	-30.00%	1,520,692.28	0.901290144	1,370,584.97		115,753,714.16	
366	1990	31.5	4,256,091.17	67.00	39.15	-30.00%	2,300,242.75	0.901290144	2,073,186.11		166,607,136.10	
366	1989	32.5	3,399,092.84	67.00	38.35	-30.00%	1,889,654.59	0.901290144	1,703,127.05		130,349,329.98	
366	1988	33.5	1,821,657.86	67.00	37.56	-30.00%	1,040,695.46	0.901290144	937,968.56		68,415,233.69	
366	1987	34.5	3,185,913.22	67.00	36.77	-30.00%	1,868,530.27	0.901290144	1,684,087.92		117,155,010.19	
366	1986	35.5	1,837,107.92	67.00	35.99	-30.00%	1,105,190.14	0.901290144	996,096.98		66,126,431.36	
366	1985	36.5	1,217,238.18	67.00	35.23	-30.00%	750,462.99	0.901290144	676,384.89		42,877,250.19	
366	1984	37.5	1,662,305.57	67.00	34.46	-30.00%	1,049,494.37	0.901290144	945,898.93		57,285,147.77	
366	1983	38.5	2,033,485.90	67.00	33.71	-30.00%	1,313,644.08	0.901290144	1,183,974.46		68,540,360.56	
366	1982	39.5	2,495,850.43	67.00	32.96	-30.00%	1,648,609.80	0.901290144	1,485,875.76		82,255,166.08	
366	1981	40.5	3,478,850.19	67.00	32.22	-30.00%	2,347,904.30	0.901290144	2,116,143.00		112,075,587.45	
366	1980	41.5	922,340.16	67.00	31.48	-30.00%	635,627.90	0.901290144	572,885.16		29,037,506.76	
366	1979	42.5	1,083,524.89	67.00	30.76	-30.00%	761,950.17	0.901290144	686,738.18		33,326,427.96	
366	1978	43.5	1,549,683.20	67.00	30.04	-30.00%	1,111,348.94	0.901290144	1,001,647.85		46,551,559.72	
366	1977	44.5	995,858.07	67.00	29.33	-30.00%	727,873.29	0.901290144	656,025.01		29,209,021.10	
366	1976	45.5	871,222.24	67.00	28.63	-30.00%	648,635.38	0.901290144	584,608.67		24,942,220.64	
366	1975	46.5	2,005,990.27	67.00	27.94	-30.00%	1,520,420.48	0.901290144	1,370,339.99		56,041,215.77	
366	1974	47.5	1,070,565.40	67.00	27.25	-30.00%	825,637.47	0.901290144	744,138.92		29,175,796.61	
366	1973	48.5	952,223.79	67.00	26.58	-30.00%	746,831.31	0.901290144	673,111.70		25,308,457.18	
366	1972	49.5	1,740,041.32	67.00	25.91	-30.00%	1,387,207.45	0.901290144	1,250,276.40		45,088,312.83	
366	1971	50.5	1,402,372.02	67.00	25.26	-30.00%	1,135,855.71	0.901290144	1,023,735.56		35,418,669.55	
366	1970	51.5	1,146,367.00	67.00	24.61	-30.00%	942,895.43	0.901290144	849,822.36		28,211,209.17	
366	1969	52.5	1,109,116.43	67.00	23.97	-30.00%	925,951.82	0.901290144	834,551.25		26,588,668.50	
366	1968	53.5	460,886.42	67.00	23.35	-30.00%	390,379.80	0.901290144	351,845.47		10,759,815.65	
366	1967	54.5	310,571.39	67.00	22.73	-30.00%	266,771.08	0.901290144	240,438.14		7,059,312.23	
366	1966	55.5	674,832.30	67.00	22.12	-30.00%	587,591.25	0.901290144	529,590.20		14,930,215.20	
366	1965	56.5	331,464.36	67.00	21.53	-30.00%	292,434.80	0.901290144	263,568.60		7,136,472.42	
366	1964	57.5	261,092.62	67.00	20.95	-30.00%	233,305.12	0.901290144	210,275.61		5,469,018.34	
366	1963	58.5	377,328.71	67.00	20.38	-30.00%	341,354.57	0.901290144	307,659.51		7,688,134.35	
366	1962	59.5	321,055.01	67.00	19.82	-30.00%	293,935.31	0.901290144	264,921.00		6,361,711.77	
366	1961	60.5	138,395.27	67.00	19.27	-30.00%	128,175.88	0.901290144	115,523.65		2,666,495.57	
366	1960	61.5	170,919.27	67.00	18.73	-30.00%	160,075.28	0.901290144	144,274.28		3,201,557.21	
366	1959	62.5	116,344.86	67.00	18.21	-30.00%	110,144.34	0.901290144	99,272.01		2,118,435.95	
366	1958	63.5	191,013.28	67.00	17.70	-30.00%	182,726.21	0.901290144	164,689.33		3,380,462.11	
366	1957	64.5	209,153.12	67.00	17.20	-30.00%	202,099.22	0.901290144	182,150.03		3,597,376.36	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 236 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	
	366	1956	65.5	61,231.95	67.00	16.71	-30.00%	59,743.03	0.901290144	53,845.81	1,023,476.55	
	366	1955	66.5	95,079.55	67.00	16.24	-30.00%	93,638.24	0.901290144	84,395.23	1,544,358.78	
	366	1954	67.5	210,914.92	67.00	15.78	-30.00%	209,595.60	0.901290144	188,906.45	3,329,064.86	
	366	1953	68.5	87,633.05	67.00	15.34	-30.00%	87,842.99	0.901290144	79,172.02	1,344,121.94	
	366	1952	69.5	59,289.03	67.00	14.91	-30.00%	59,928.89	0.901290144	54,013.32	883,722.14	
	366	1951	70.5	46,490.80	67.00	14.49	-30.00%	47,371.29	0.901290144	42,695.27	673,440.39	
	366	1950	71.5	124,868.49	67.00	14.08	-30.00%	128,219.28	0.901290144	115,562.77	1,757,964.41	
	366	1949	72.5	3,401,673.59	67.00	13.68	-30.00%	3,518,983.78	0.901290144	3,171,625.39	46,549,120.51	
	10366000 Total			330,084,987.63				92,665,717.17		83,518,697.54	17,339,845,671.02	52.53
	367	2021	0.5	44,068,377.89	51.00	50.53	-20.00%	489,983.33	0.901290144	441,617.15	2,226,662,980.76	
367	2020	1.5	46,335,232.67	51.00	49.59	-20.00%	1,542,649.26	0.901290144	1,390,374.57	2,297,534,272.68		
367	2019	2.5	42,381,220.11	51.00	48.65	-20.00%	2,347,082.94	0.901290144	2,115,402.72	2,061,691,200.70		
367	2018	3.5	43,153,428.35	51.00	47.71	-20.00%	3,339,011.24	0.901290144	3,009,417.92	2,058,916,868.09		
367	2017	4.5	41,108,144.34	51.00	46.78	-20.00%	4,080,943.81	0.901290144	3,678,114.43	1,923,075,249.61		
367	2016	5.5	45,915,789.74	51.00	45.85	-20.00%	5,558,995.49	0.901290144	5,010,267.85	2,105,447,968.25		
367	2015	6.5	41,834,810.90	51.00	44.93	-20.00%	5,972,261.81	0.901290144	5,382,740.70	1,879,754,229.01		
367	2014	7.5	44,018,524.06	51.00	44.02	-20.00%	7,233,767.06	0.901290144	6,519,722.95	1,937,509,626.93		
367	2013	8.5	29,183,376.99	51.00	43.10	-20.00%	5,422,076.43	0.901290144	4,886,864.05	1,257,913,978.17		
367	2012	9.5	26,004,540.24	51.00	42.20	-20.00%	5,386,288.60	0.901290144	4,854,608.83	1,097,314,286.63		
367	2011	10.5	31,354,250.67	51.00	41.30	-20.00%	7,159,292.38	0.901290144	6,452,599.66	1,294,796,858.15		
367	2010	11.5	26,556,242.60	51.00	40.40	-20.00%	6,623,348.73	0.901290144	5,969,558.93	1,072,876,051.70		
367	2009	12.5	27,806,751.97	51.00	39.51	-20.00%	7,517,315.28	0.901290144	6,775,282.16	1,098,658,451.26		
367	2008	13.5	32,086,777.40	51.00	38.63	-20.00%	9,341,397.08	0.901290144	8,419,309.12	1,239,416,271.50		
367	2007	14.5	28,683,440.50	51.00	37.75	-20.00%	8,942,531.63	0.901290144	8,059,815.62	1,082,797,871.03		
367	2006	15.5	34,153,247.27	51.00	36.88	-20.00%	11,347,328.81	0.901290144	10,227,235.62	1,259,554,136.24		
367	2005	16.5	34,823,628.75	51.00	36.02	-20.00%	12,277,663.55	0.901290144	11,065,737.14	1,254,204,365.52		
367	2004	17.5	36,389,932.62	51.00	35.16	-20.00%	13,563,247.98	0.901290144	12,224,421.72	1,279,448,524.47		
367	2003	18.5	28,801,966.27	51.00	34.31	-20.00%	11,310,551.81	0.901290144	10,194,088.86	988,201,827.96		
367	2002	19.5	27,985,104.70	51.00	33.47	-20.00%	11,543,982.77	0.901290144	10,404,477.89	936,621,071.80		
367	2001	20.5	29,905,879.84	51.00	32.63	-20.00%	12,923,122.31	0.901290144	11,647,482.76	975,967,173.87		
367	2000	21.5	29,438,339.25	51.00	31.81	-20.00%	13,293,220.11	0.901290144	11,981,048.26	936,393,447.09		
367	1999	22.5	28,949,209.41	51.00	30.99	-20.00%	13,629,430.83	0.901290144	12,284,071.67	897,158,869.49		
367	1998	23.5	23,196,357.51	51.00	30.18	-20.00%	11,362,786.49	0.901290144	10,241,167.46	700,095,807.38		
367	1997	24.5	28,414,233.96	51.00	29.38	-20.00%	14,454,280.03	0.901290144	13,027,500.13	834,819,030.57		
367	1996	25.5	26,008,342.99	51.00	28.59	-20.00%	13,715,229.80	0.901290144	12,361,401.44	743,528,225.95		
367	1995	26.5	26,547,485.12	51.00	27.80	-20.00%	14,488,749.74	0.901290144	13,058,567.34	738,149,876.99		
367	1994	27.5	19,935,699.14	51.00	27.03	-20.00%	11,243,338.42	0.901290144	10,133,510.10	538,878,773.48		
367	1993	28.5	22,056,686.95	51.00	26.27	-20.00%	12,836,402.24	0.901290144	11,569,322.82	579,343,939.14		
367	1992	29.5	24,066,548.88	51.00	25.51	-20.00%	14,433,715.06	0.901290144	13,008,965.12	613,961,102.75		
367	1991	30.5	16,878,283.37	51.00	24.77	-20.00%	10,418,635.10	0.901290144	9,390,213.12	418,000,460.18		
367	1990	31.5	18,894,581.04	51.00	24.03	-20.00%	11,990,194.37	0.901290144	10,806,644.01	454,040,372.36		
367	1989	32.5	19,773,688.02	51.00	23.31	-20.00%	12,885,437.72	0.901290144	11,613,518.02	460,826,985.73		
367	1988	33.5	14,869,175.27	51.00	22.59	-20.00%	9,939,445.05	0.901290144	8,958,323.86	335,901,524.04		
367	1987	34.5	14,360,451.55	51.00	21.89	-20.00%	9,837,183.34	0.901290144	8,866,156.39	314,302,736.97		
367	1986	35.5	10,836,096.27	51.00	21.19	-20.00%	7,599,528.20	0.901290144	6,849,379.86	229,660,961.20		
367	1985	36.5	10,740,462.81	51.00	20.51	-20.00%	7,704,590.13	0.901290144	6,944,071.14	220,318,522.90		
367	1984	37.5	10,350,561.61	51.00	19.84	-20.00%	7,587,889.07	0.901290144	6,838,889.63	205,393,356.62		
367	1983	38.5	7,942,935.14	51.00	19.19	-20.00%	5,945,668.21	0.901290144	5,358,772.16	152,398,793.08		
367	1982	39.5	8,970,519.62	51.00	18.54	-20.00%	6,850,855.07	0.901290144	6,174,608.15	166,335,160.35		
367	1981	40.5	9,522,530.26	51.00	17.91	-20.00%	7,413,844.58	0.901290144	6,682,025.05	170,560,648.66		
367	1980	41.5	6,877,793.04	51.00	17.29	-20.00%	5,454,701.28	0.901290144	4,916,268.50	118,942,640.81		
367	1979	42.5	7,130,952.05	51.00	16.69	-20.00%	5,756,736.38	0.901290144	5,188,489.76	119,017,258.36		
367	1978	43.5	7,251,929.99	51.00	16.10	-20.00%	5,954,896.03	0.901290144	5,367,089.10	116,765,348.06		
367	1977	44.5	4,431,665.14	51.00	15.53	-20.00%	3,698,895.25	0.901290144	3,333,777.83	68,811,873.90		
367	1976	45.5	4,251,113.12	51.00	14.97	-20.00%	3,604,064.00	0.901290144	3,248,307.36	63,634,049.32		
367	1975	46.5	6,542,407.13	51.00	14.43	-20.00%	5,630,144.50	0.901290144	5,074,393.75	94,381,622.31		
367	1974	47.5	3,958,407.64	51.00	13.90	-20.00%	3,455,484.87	0.901290144	3,114,394.46	55,020,682.63		
367	1973	48.5	2,832,391.06	51.00	13.39	-20.00%	2,506,510.54	0.901290144	2,259,093.24	37,925,246.12		
367	1972	49.5	4,599,422.21	51.00	12.90	-20.00%	4,123,592.39	0.901290144	3,716,553.18	59,317,855.95		
367	1971	50.5	1,900,597.96	51.00	12.42	-20.00%	1,725,259.44	0.901290144	1,554,959.32	23,606,969.95		
367	1970	51.5	3,309,996.38	51.00	11.96	-20.00%	3,040,364.46	0.901290144	2,740,250.52	39,594,325.65		
367	1969	52.5	1,296,781.75	51.00	11.52	-20.00%	1,204,618.46	0.901290144	1,085,710.75	14,939,584.53		
367	1968	53.5	622,447.67	51.00	11.10	-20.00%	584,426.34	0.901290144	526,737.70	6,906,711.71		
367	1967	54.5	431,050.32	51.00	10.69	-20.00%	408,853.78	0.901290144	368,495.89	4,607,280.48		
367	1966	55.5	593,647.61	51.00	10.30	-20.00%	568,539.03	0.901290144	512,418.62	6,113,119.51		
367	1965	56.5	190,448.14	51.00	9.92	-20.00%	184,072.29	0.901290144	165,902.54	1,889,782.99		

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire
	367	1964	57.5	344,708.97	51.00	9.56	-20.00%	336,080.88	0.901290144	302,906.38	3,296,720.06
	367	1963	58.5	220,153.23	51.00	9.22	-20.00%	216,424.67	0.901290144	195,061.43	2,029,766.11
	367	1962	59.5	291,673.21	51.00	8.89	-20.00%	288,995.90	0.901290144	260,469.16	2,593,007.80
	367	1961	60.5	127,018.16	51.00	8.57	-20.00%	126,797.29	0.901290144	114,281.15	1,089,041.13
	367	1960	61.5	197,029.73	51.00	8.27	-20.00%	198,095.00	0.901290144	178,541.07	1,629,478.62
	367	1959	62.5	139,831.39	51.00	7.98	-20.00%	141,548.72	0.901290144	127,576.46	1,115,580.42
	367	1958	63.5	99,955.67	51.00	7.70	-20.00%	101,845.89	0.901290144	91,792.70	769,288.72
	367	1957	64.5	4,719.76	51.00	7.42	-20.00%	4,839.27	0.901290144	4,361.58	35,038.95
	367	1954	67.5	263,580.60	51.00	6.65	-20.00%	275,042.59	0.901290144	247,893.17	1,753,300.72
	367	1953	68.5	297,951.40	51.00	6.41	-20.00%	312,629.28	0.901290144	281,769.69	1,908,777.08
	367	1952	69.5	158,105.76	51.00	6.17	-20.00%	166,790.83	0.901290144	150,326.93	974,783.51
	367	1951	70.5	89,178.83	51.00	5.93	-20.00%	94,574.80	0.901290144	85,239.33	528,691.34
	367	1949	72.5	44,896.53	51.00	5.46	-20.00%	48,102.74	0.901290144	43,354.52	245,356.66

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 238 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	
10367000 Total			1,172,802,710.50				421,766,192.77		380,133,712.48		41,887,875,042.66	35.72
369 Overhead	2021	0.5	4,215,834.85	42.00	41.59	-100.00%	82,678.34	0.901290144	74,517.18		175,328,818.49	
369 Overhead	2020	1.5	2,547,659.01	42.00	40.77	-100.00%	149,411.34	0.901290144	134,662.97		103,864,040.18	
369 Overhead	2019	2.5	1,648,902.12	42.00	39.95	-100.00%	160,655.36	0.901290144	144,797.09		65,880,126.47	
369 Overhead	2018	3.5	543,295.63	42.00	39.15	-100.00%	73,856.95	0.901290144	66,566.54		21,267,420.44	
369 Overhead	2017	4.5	2,271,177.80	42.00	38.34	-100.00%	395,633.55	0.901290144	356,580.62		87,081,163.07	
369 Overhead	2016	5.5	1,224,008.75	42.00	37.54	-100.00%	259,725.56	0.901290144	234,088.09		45,954,130.65	
369 Overhead	2015	6.5	1,467,658.57	42.00	36.75	-100.00%	366,786.19	0.901290144	330,580.78		53,939,150.00	
369 Overhead	2014	7.5	777,428.63	42.00	35.97	-100.00%	223,415.14	0.901290144	201,361.87		27,960,284.43	
369 Overhead	2013	8.5	775,406.94	42.00	35.18	-100.00%	251,671.91	0.901290144	226,829.41		27,281,981.36	
369 Overhead	2012	9.5	1,151,069.61	42.00	34.41	-100.00%	416,099.66	0.901290144	375,026.52		39,606,830.76	
369 Overhead	2011	10.5	633,840.49	42.00	33.64	-100.00%	252,365.79	0.901290144	227,454.80		21,321,618.90	
369 Overhead	2010	11.5	63,479.59	42.00	32.87	-100.00%	27,583.66	0.901290144	24,860.88		2,086,886.00	
369 Overhead	2009	12.5	1,179,312.06	42.00	32.12	-100.00%	555,033.00	0.901290144	500,245.77		37,875,413.51	
369 Overhead	2008	13.5	1,201,819.78	42.00	31.36	-100.00%	608,696.25	0.901290144	548,611.93		37,693,809.48	
369 Overhead	2007	14.5	1,570,809.88	42.00	30.62	-100.00%	851,417.10	0.901290144	767,373.84		48,094,255.79	
369 Overhead	2006	15.5	841,447.34	42.00	29.88	-100.00%	485,757.69	0.901290144	437,808.62		25,139,876.74	
369 Overhead	2005	16.5	1,081,057.90	42.00	29.14	-100.00%	661,859.89	0.901290144	596,527.79		31,505,374.16	
369 Overhead	2004	17.5	2,464,235.11	42.00	28.42	-100.00%	1,594,024.51	0.901290144	1,436,678.58		70,023,359.89	
369 Overhead	2003	18.5	2,332,850.37	42.00	27.70	-100.00%	1,589,068.24	0.901290144	1,432,211.54		64,609,282.46	
369 Overhead	2002	19.5	5,120,001.19	42.00	26.98	-100.00%	3,661,364.54	0.901290144	3,299,951.77		138,151,394.67	
369 Overhead	2001	20.5	1,961,713.13	42.00	26.28	-100.00%	1,468,737.98	0.901290144	1,323,759.07		51,548,453.81	
369 Overhead	2000	21.5	2,312,361.69	42.00	25.58	-100.00%	1,808,061.15	0.901290144	1,629,587.70		59,149,906.80	
369 Overhead	1999	22.5	2,389,676.48	42.00	24.89	-100.00%	1,946,923.14	0.901290144	1,754,742.64		59,481,026.24	
369 Overhead	1998	23.5	2,526,169.50	42.00	24.21	-100.00%	2,140,025.97	0.901290144	1,928,784.31		61,158,573.70	
369 Overhead	1997	24.5	1,823,229.55	42.00	23.54	-100.00%	1,602,835.65	0.901290144	1,444,619.98		42,916,092.41	
369 Overhead	1996	25.5	1,405,327.40	42.00	22.88	-100.00%	1,279,788.70	0.901290144	1,153,460.94		32,148,188.09	
369 Overhead	1995	26.5	1,314,419.61	42.00	22.22	-100.00%	1,237,887.53	0.901290144	1,115,695.83		29,209,985.53	
369 Overhead	1994	27.5	1,317,783.92	42.00	21.58	-100.00%	1,281,410.89	0.901290144	1,154,923.00		28,437,296.00	
369 Overhead	1993	28.5	1,313,850.78	42.00	20.95	-100.00%	1,317,215.24	0.901290144	1,187,193.11		27,520,212.74	
369 Overhead	1992	29.5	1,465,432.83	42.00	20.32	-100.00%	1,512,648.87	0.901290144	1,363,335.51		29,782,552.66	
369 Overhead	1991	30.5	1,296,044.38	42.00	19.71	-100.00%	1,375,588.55	0.901290144	1,239,804.40		25,546,504.44	
369 Overhead	1990	31.5	1,465,875.95	42.00	19.11	-100.00%	1,597,850.37	0.901290144	1,440,126.79		28,011,932.19	
369 Overhead	1989	32.5	1,545,313.21	42.00	18.52	-100.00%	1,727,859.59	0.901290144	1,557,302.82		28,618,103.48	
369 Overhead	1988	33.5	1,625,071.67	42.00	17.94	-100.00%	1,861,853.43	0.901290144	1,678,070.15		29,154,088.02	
369 Overhead	1987	34.5	1,514,268.04	42.00	17.37	-100.00%	1,775,830.66	0.901290144	1,600,538.67		26,306,813.84	
369 Overhead	1986	35.5	1,416,883.52	42.00	16.82	-100.00%	1,699,108.57	0.901290144	1,531,389.80		23,827,827.92	
369 Overhead	1985	36.5	1,751,379.06	42.00	16.27	-100.00%	2,145,599.39	0.901290144	1,933,807.58		28,500,333.31	
369 Overhead	1984	37.5	1,757,821.77	42.00	15.74	-100.00%	2,197,984.69	0.901290144	1,981,021.94		27,670,835.77	
369 Overhead	1983	38.5	1,499,076.91	42.00	15.22	-100.00%	1,911,526.86	0.901290144	1,722,840.32		22,819,166.09	
369 Overhead	1982	39.5	1,265,990.52	42.00	14.71	-100.00%	1,644,891.11	0.901290144	1,482,524.15		18,628,888.46	
369 Overhead	1981	40.5	1,400,869.66	42.00	14.22	-100.00%	1,853,119.95	0.901290144	1,670,198.75		19,921,006.76	
369 Overhead	1980	41.5	1,312,475.35	42.00	13.74	-100.00%	1,766,327.26	0.901290144	1,591,973.35		18,031,092.17	
369 Overhead	1979	42.5	1,133,835.72	42.00	13.27	-100.00%	1,551,270.78	0.901290144	1,398,145.07		15,044,413.77	
369 Overhead	1978	43.5	1,149,550.09	42.00	12.81	-100.00%	1,597,791.80	0.901290144	1,440,074.00		14,727,475.92	
369 Overhead	1977	44.5	1,258,151.58	42.00	12.37	-100.00%	1,775,394.17	0.901290144	1,600,145.27		15,559,088.78	
369 Overhead	1976	45.5	1,154,078.14	42.00	11.93	-100.00%	1,652,297.41	0.901290144	1,489,199.37		13,773,036.27	
369 Overhead	1975	46.5	974,203.71	42.00	11.51	-100.00%	1,414,273.00	0.901290144	1,274,670.32		11,216,822.72	
369 Overhead	1974	47.5	769,083.82	42.00	11.11	-100.00%	1,131,458.06	0.901290144	1,019,772.00		8,540,901.16	
369 Overhead	1973	48.5	638,070.95	42.00	10.71	-100.00%	950,776.03	0.901290144	856,925.07		6,832,683.23	
369 Overhead	1972	49.5	695,446.73	42.00	10.32	-100.00%	1,049,043.64	0.901290144	945,492.69		7,178,846.23	
369 Overhead	1971	50.5	541,123.77	42.00	9.95	-100.00%	825,917.62	0.901290144	744,391.41		5,382,928.27	
369 Overhead	1970	51.5	600,041.85	42.00	9.58	-100.00%	926,263.17	0.901290144	834,831.87		5,750,231.05	
369 Overhead	1969	52.5	630,738.29	42.00	9.23	-100.00%	984,297.29	0.901290144	887,137.44		5,820,765.16	
369 Overhead	1968	53.5	545,274.62	42.00	8.88	-100.00%	859,906.77	0.901290144	775,025.50		4,843,491.78	
369 Overhead	1967	54.5	507,672.17	42.00	8.55	-100.00%	808,751.62	0.901290144	728,919.87		4,338,447.06	
369 Overhead	1966	55.5	370,156.20	42.00	8.22	-100.00%	595,478.09	0.901290144	536,698.53		3,041,520.56	
369 Overhead	1965	56.5	346,087.87	42.00	7.89	-100.00%	562,065.27	0.901290144	506,583.89		2,732,319.78	
369 Overhead	1964	57.5	224,488.65	42.00	7.58	-100.00%	367,945.59	0.901290144	331,625.73		1,701,665.95	
369 Overhead	1963	58.5	219,717.38	42.00	7.27	-100.00%	363,361.73	0.901290144	327,494.34		1,597,533.65	
369 Overhead	1962	59.5	207,652.70	42.00	6.97	-100.00%	346,411.82	0.901290144	312,217.56		1,446,765.16	
369 Overhead	1961	60.5	135,609.62	42.00	6.67	-100.00%	228,151.36	0.901290144	205,630.57		904,425.44	
369 Overhead	1960	61.5	166,960.81	42.00	6.37	-100.00%	283,238.38	0.901290144	255,279.96		1,064,348.12	
369 Overhead	1959	62.5	162,468.05	42.00	6.09	-100.00%	277,852.46	0.901290144	250,425.69		988,756.34	
369 Overhead	1958	63.5	122,524.14	42.00	5.80	-100.00%	211,202.50	0.901290144	190,354.73		710,761.31	
369 Overhead	1957	64.5	78,976.76	42.00	5.52	-100.00%	137,193.20	0.901290144	123,650.88		435,966.64	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 239 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire
369 Overhead	1956	65.5	44,371.76	42.00	5.25	-100.00%	77,659.99	0.901290144	69,994.18	232,754.20	
10369010 Total			81,468,615.93				68,798,182.03		62,007,123.37	1,976,920,046.45	24.27
369 Underground	2021	0.5	19,424,265.61	44.00	43.50	-10.00%	242,599.37	0.901290144	218,652.42	844,963,712.23	
369 Underground	2020	1.5	19,394,335.64	44.00	42.50	-10.00%	726,569.51	0.901290144	654,849.94	824,287,987.71	
369 Underground	2019	2.5	16,975,432.87	44.00	41.50	-10.00%	1,059,726.62	0.901290144	955,121.16	704,529,981.44	
369 Underground	2018	3.5	11,327,103.08	44.00	40.50	-10.00%	989,754.05	0.901290144	892,055.57	458,802,373.32	
369 Underground	2017	4.5	3,043,144.46	44.00	39.51	-10.00%	341,792.06	0.901290144	308,053.82	120,226,673.71	
369 Underground	2016	5.5	5,426,850.77	44.00	38.51	-10.00%	744,736.50	0.901290144	671,223.67	208,991,973.90	
369 Underground	2015	6.5	5,197,193.34	44.00	37.52	-10.00%	842,588.21	0.901290144	759,416.45	194,972,978.40	
369 Underground	2014	7.5	4,874,426.49	44.00	36.52	-10.00%	911,444.88	0.901290144	821,476.29	178,016,970.32	
369 Underground	2013	8.5	3,868,897.94	44.00	35.53	-10.00%	819,460.34	0.901290144	738,571.53	137,453,095.64	
369 Underground	2012	9.5	3,166,474.18	44.00	34.54	-10.00%	749,135.54	0.901290144	675,188.48	109,359,442.15	
369 Underground	2011	10.5	2,138,836.46	44.00	33.55	-10.00%	558,888.45	0.901290144	503,720.65	71,753,266.35	
369 Underground	2009	12.5	144,286.05	44.00	31.58	-10.00%	44,805.36	0.901290144	40,382.63	4,556,371.66	
369 Underground	2008	13.5	2,148,040.79	44.00	30.60	-10.00%	719,620.25	0.901290144	648,586.64	65,728,984.89	
369 Underground	2007	14.5	4,053,764.18	44.00	29.62	-10.00%	1,456,868.32	0.901290144	1,313,061.06	120,090,890.99	
369 Underground	2006	15.5	4,465,278.85	44.00	28.65	-10.00%	1,713,016.60	0.901290144	1,543,924.98	127,951,605.41	
369 Underground	2005	16.5	5,412,810.14	44.00	27.69	-10.00%	2,206,966.70	0.901290144	1,989,117.34	149,884,978.07	
369 Underground	2004	17.5	6,675,937.71	44.00	26.73	-10.00%	2,881,794.35	0.901290144	2,597,332.85	178,469,485.08	
369 Underground	2003	18.5	7,762,064.73	44.00	25.78	-10.00%	3,535,029.79	0.901290144	3,186,087.51	200,129,656.46	
369 Underground	2002	19.5	12,069,352.60	44.00	24.84	-10.00%	5,780,787.51	0.901290144	5,210,166.81	299,820,013.97	
369 Underground	2001	20.5	7,459,685.72	44.00	23.91	-10.00%	3,746,834.91	0.901290144	3,376,985.37	178,352,775.48	
369 Underground	2000	21.5	7,160,236.46	44.00	22.99	-10.00%	3,761,580.82	0.901290144	3,390,275.72	164,587,171.49	
369 Underground	1999	22.5	7,358,418.78	44.00	22.07	-10.00%	4,033,353.71	0.901290144	3,635,221.95	162,436,277.78	
369 Underground	1998	23.5	6,306,453.28	44.00	21.18	-10.00%	3,598,508.91	0.901290144	3,243,300.61	133,543,587.95	
369 Underground	1997	24.5	6,329,091.73	44.00	20.29	-10.00%	3,751,696.81	0.901290144	3,381,367.36	128,412,163.62	
369 Underground	1996	25.5	6,662,289.90	44.00	19.42	-10.00%	4,094,616.72	0.901290144	3,690,437.69	129,356,086.66	
369 Underground	1995	26.5	5,921,288.69	44.00	18.56	-10.00%	3,766,193.93	0.901290144	3,394,433.46	109,888,945.31	
369 Underground	1994	27.5	5,941,776.49	44.00	17.72	-10.00%	3,904,396.44	0.901290144	3,518,994.03	105,262,307.90	
369 Underground	1993	28.5	6,247,357.35	44.00	16.89	-10.00%	4,234,363.07	0.901290144	3,816,389.70	105,509,200.56	
369 Underground	1992	29.5	5,675,153.30	44.00	16.08	-10.00%	3,961,551.83	0.901290144	3,570,507.62	91,244,672.10	
369 Underground	1991	30.5	3,052,969.43	44.00	15.28	-10.00%	2,191,662.34	0.901290144	1,975,323.66	46,664,161.47	
369 Underground	1990	31.5	3,616,720.82	44.00	14.51	-10.00%	2,666,555.91	0.901290144	2,403,340.56	52,473,479.74	
369 Underground	1989	32.5	4,561,931.06	44.00	13.75	-10.00%	3,450,054.80	0.901290144	3,109,500.38	62,722,774.80	
369 Underground	1988	33.5	4,466,243.87	44.00	13.01	-10.00%	3,460,532.51	0.901290144	3,118,943.84	58,093,429.99	
369 Underground	1987	34.5	4,830,518.50	44.00	12.28	-10.00%	3,830,303.25	0.901290144	3,452,214.56	59,330,684.07	
369 Underground	1986	35.5	3,911,457.50	44.00	11.57	-10.00%	3,170,853.04	0.901290144	2,857,858.59	45,270,008.29	
369 Underground	1985	36.5	3,516,796.46	44.00	10.88	-10.00%	2,911,894.72	0.901290144	2,624,462.01	38,263,255.42	
369 Underground	1984	37.5	3,135,203.82	44.00	10.20	-10.00%	2,649,023.45	0.901290144	2,387,538.73	31,988,029.97	
369 Underground	1983	38.5	2,730,072.17	44.00	9.54	-10.00%	2,351,719.39	0.901290144	2,119,581.50	26,054,400.07	
369 Underground	1982	39.5	1,884,609.47	44.00	8.91	-10.00%	1,653,437.38	0.901290144	1,490,226.82	16,785,321.36	
369 Underground	1981	40.5	2,347,872.61	44.00	8.30	-10.00%	2,095,610.13	0.901290144	1,888,752.76	19,481,989.51	
369 Underground	1980	41.5	2,140,134.32	44.00	7.72	-10.00%	1,940,920.88	0.901290144	1,749,332.86	16,529,074.88	
369 Underground	1979	42.5	2,627,492.48	44.00	7.18	-10.00%	2,418,296.06	0.901290144	2,179,586.40	18,877,826.67	
369 Underground	1978	43.5	2,790,538.90	44.00	6.68	-10.00%	2,603,368.60	0.901290144	2,346,390.46	18,648,967.76	
369 Underground	1977	44.5	2,205,058.04	44.00	6.22	-10.00%	2,082,765.91	0.901290144	1,877,176.38	13,711,917.48	
369 Underground	1976	45.5	1,795,521.58	44.00	5.79	-10.00%	1,715,217.06	0.901290144	1,545,908.23	10,394,267.24	
369 Underground	1975	46.5	1,148,984.11	44.00	5.39	-10.00%	1,109,018.59	0.901290144	999,547.53	6,194,557.10	
369 Underground	1974	47.5	1,031,891.58	44.00	5.02	-10.00%	1,005,515.58	0.901290144	906,261.28	5,182,606.32	
369 Underground	1973	48.5	916,950.18	44.00	4.68	-10.00%	901,408.24	0.901290144	812,430.36	4,289,478.27	
369 Underground	1972	49.5	462,542.16	44.00	4.35	-10.00%	458,445.30	0.901290144	413,192.23	2,014,043.16	
369 Underground	1971	50.5	255,404.94	44.00	4.05	-10.00%	255,096.37	0.901290144	229,915.85	1,033,962.46	
369 Underground	1970	51.5	153,355.29	44.00	3.76	-10.00%	154,287.91	0.901290144	139,058.17	576,116.26	
369 Underground	1969	52.5	17,911.61	44.00	3.47	-10.00%	18,147.33	0.901290144	16,356.01	62,217.77	
369 Underground	1968	53.5	10,891.30	44.00	3.20	-10.00%	11,109.34	0.901290144	10,012.73	34,843.77	
369 Underground	1967	54.5	1,422.11	44.00	2.93	-10.00%	1,460.05	0.901290144	1,315.93	4,170.67	
369 Underground	1966	55.5	1,818.18	44.00	2.67	-10.00%	1,878.61	0.901290144	1,693.17	4,855.47	
369 Underground	1965	56.5	5,148.19	44.00	2.41	-10.00%	5,352.68	0.901290144	4,824.32	12,413.25	
369 Underground	1963	58.5	183.60	44.00	1.92	-10.00%	193.16	0.901290144	174.10	351.84	
369 Underground	1961	60.5	933.72	44.00	1.45	-10.00%	993.35	0.901290144	895.29	1,349.76	
369 Underground	1954	67.5	205.02	44.00	-	-10.00%	225.52	0.901290144	203.26	-	
10369020 Total			256,251,030.61				110,294,029.04		99,406,921.28	6,863,284,185.40	26.78
	10371040	2019	128,517.02	10.00	7.50	0.00%	32,129.26	0.901290144	28,957.78	963,877.65	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 240 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	
10371040 Total				128,517.02			32,129.26		28,957.78		963,877.65	7.50
	10373000	2021	0.5	6,391,511.45	29.00	28.58	-50.00%	139,837.56	0.901290144	126,034.22	182,650,305.80	
	10373000	2020	1.5	4,122,254.77	29.00	27.83	-50.00%	249,005.44	0.901290144	224,426.15	114,731,283.18	
	10373000	2019	2.5	11,515,169.50	29.00	27.17	-50.00%	1,091,575.53	0.901290144	983,826.27	312,836,121.93	
	10373000	2018	3.5	3,341,364.81	29.00	26.56	-50.00%	422,448.52	0.901290144	380,748.69	88,732,241.39	
	10373000	2017	4.5	7,848,400.20	29.00	25.99	-50.00%	1,223,514.58	0.901290144	1,102,741.63	203,948,990.65	
	10373000	2016	5.5	5,900,698.58	29.00	25.45	-50.00%	1,083,681.10	0.901290144	976,711.09	150,169,090.92	
	10373000	2015	6.5	1,486,619.47	29.00	24.94	-50.00%	312,085.59	0.901290144	281,279.67	37,078,309.90	
	10373000	2014	7.5	1,336,826.69	29.00	24.46	-50.00%	314,121.96	0.901290144	283,115.02	32,694,949.49	
	10373000	2013	8.5	1,484,249.46	29.00	23.99	-50.00%	384,313.33	0.901290144	346,377.82	35,613,176.54	
	10373000	2012	9.5	1,258,697.48	29.00	23.55	-50.00%	354,869.68	0.901290144	319,840.55	29,641,413.10	
	10373000	2011	10.5	2,011,164.06	29.00	23.12	-50.00%	611,607.61	0.901290144	551,235.91	46,499,343.90	
	10373000	2010	11.5	1,468,777.70	29.00	22.71	-50.00%	478,156.81	0.901290144	430,958.02	33,350,188.36	
	10373000	2009	12.5	1,473,652.80	29.00	22.30	-50.00%	510,415.35	0.901290144	460,032.32	32,867,901.11	
	10373000	2008	13.5	1,543,506.70	29.00	21.91	-50.00%	565,905.60	0.901290144	510,045.14	33,820,852.67	
	10373000	2007	14.5	1,820,450.81	29.00	21.53	-50.00%	703,562.40	0.901290144	634,113.86	39,190,867.11	
	10373000	2006	15.5	2,126,441.44	29.00	21.15	-50.00%	863,245.00	0.901290144	778,034.21	44,977,398.47	
	10373000	2005	16.5	779,848.23	29.00	20.78	-50.00%	331,508.92	0.901290144	298,785.73	16,206,426.13	
	10373000	2004	17.5	2,270,939.04	29.00	20.42	-50.00%	1,008,059.42	0.901290144	908,554.02	46,368,083.28	
	10373000	2003	18.5	1,055,958.50	29.00	20.06	-50.00%	488,240.13	0.901290144	440,046.01	21,183,487.38	
	10373000	2002	19.5	1,684,259.15	29.00	19.71	-50.00%	809,314.69	0.901290144	729,427.35	33,196,764.69	
	10373000	2001	20.5	384,960.06	29.00	19.37	-50.00%	191,845.57	0.901290144	172,908.52	7,454,827.40	
	10373000	2000	21.5	936,119.30	29.00	19.03	-50.00%	482,922.95	0.901290144	435,253.69	17,810,949.36	
	10373000	1999	22.5	1,024,557.07	29.00	18.69	-50.00%	546,195.93	0.901290144	492,281.01	19,152,367.02	
	10373000	1998	23.5	1,177,085.47	29.00	18.37	-50.00%	647,434.61	0.901290144	583,526.44	21,618,409.42	
	10373000	1997	24.5	1,301,659.87	29.00	18.04	-50.00%	737,621.97	0.901290144	664,811.41	23,487,444.87	
	10373000	1996	25.5	1,188,009.36	29.00	17.73	-50.00%	692,651.59	0.901290144	624,280.05	21,061,007.36	
	10373000	1995	26.5	1,151,211.45	29.00	17.42	-50.00%	689,719.12	0.901290144	621,637.05	20,050,562.33	
	10373000	1994	27.5	1,104,639.98	29.00	17.11	-50.00%	679,286.22	0.901290144	612,233.98	18,901,692.43	
	10373000	1993	28.5	964,490.09	29.00	16.81	-50.00%	608,105.18	0.901290144	548,079.21	16,213,512.43	
	10373000	1992	29.5	977,469.61	29.00	16.51	-50.00%	631,240.69	0.901290144	568,931.01	16,142,632.03	
	10373000	1991	30.5	616,983.85	29.00	16.22	-50.00%	407,724.29	0.901290144	367,477.88	10,009,862.07	
	10373000	1990	31.5	768,348.04	29.00	15.94	-50.00%	519,124.91	0.901290144	467,882.16	12,245,678.28	
	10373000	1989	32.5	706,295.56	29.00	15.66	-50.00%	487,479.80	0.901290144	439,360.74	11,057,961.76	
	10373000	1988	33.5	695,702.57	29.00	15.38	-50.00%	490,140.08	0.901290144	441,758.42	10,699,332.96	
	10373000	1987	34.5	949,617.18	29.00	15.11	-50.00%	682,408.69	0.901290144	615,048.23	14,345,663.52	
	10373000	1986	35.5	723,856.27	29.00	14.84	-50.00%	530,222.52	0.901290144	477,884.33	10,740,863.09	
	10373000	1985	36.5	737,973.72	29.00	14.57	-50.00%	550,637.35	0.901290144	496,284.01	10,755,582.48	
	10373000	1984	37.5	450,102.14	29.00	14.31	-50.00%	341,895.23	0.901290144	308,146.80	6,442,987.53	
	10373000	1983	38.5	207,943.10	29.00	14.06	-50.00%	160,704.24	0.901290144	144,841.14	2,923,401.34	
	10373000	1982	39.5	251,379.35	29.00	13.81	-50.00%	197,548.54	0.901290144	178,048.55	3,470,729.33	
	10373000	1981	40.5	283,021.23	29.00	13.56	-50.00%	226,047.43	0.901290144	203,734.32	3,837,365.42	
	10373000	1980	41.5	315,132.62	29.00	13.31	-50.00%	255,675.13	0.901290144	230,437.47	4,195,793.56	
	10373000	1979	42.5	211,330.17	29.00	13.07	-50.00%	174,090.30	0.901290144	156,905.87	2,762,829.20	
	10373000	1978	43.5	167,904.13	29.00	12.84	-50.00%	140,373.29	0.901290144	126,517.06	2,155,336.12	
	10373000	1977	44.5	118,157.50	29.00	12.60	-50.00%	100,213.02	0.901290144	90,321.01	1,489,115.81	
	10373000	1976	45.5	103,057.68	29.00	12.37	-50.00%	88,632.43	0.901290144	79,883.54	1,275,112.37	
	10373000	1975	46.5	54,087.39	29.00	12.15	-50.00%	47,151.80	0.901290144	42,497.46	656,932.78	
	10373000	1974	47.5	34,735.87	29.00	11.92	-50.00%	30,683.33	0.901290144	27,654.58	414,129.24	
	10373000	1973	48.5	10,365.46	29.00	11.70	-50.00%	9,274.34	0.901290144	8,358.87	121,294.36	
10373000 Total				78,536,986.93			23,292,519.78		20,993,318.50		1,827,250,571.89	23.27
Grand Total				3,626,398,329.65			1,431,630,677.26		1,290,314,618.79		126,875,188,504.98	34.99

0.901290144 Proration
1,290,314,618.79 Book Reserve
0.00 Difference

1,481,835,558.36

Distribution Amortized

10368000	2021	0.5	24,084,622.61	32.00	31.50	-5.00%	395,138.34	1.007748908	398,200.23	758,665,612.22	-
10368000	2020	1.5	18,575,494.17	32.00	30.50	-5.00%	914,262.60	1.007748908	921,347.14	566,552,572.19	-

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 241 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	
	10368000	2019	2.5	17,571,493.25	32.00	29.50	-5.00%	1,441,411.56	1.007748908	1,452,580.92	518,359,050.88	-
	10368000	2018	3.5	28,814,385.40	32.00	28.50	-5.00%	3,309,152.07	1.007748908	3,334,794.39	821,209,983.90	-
	10368000	2017	4.5	14,901,849.84	32.00	27.50	-5.00%	2,200,351.27	1.007748908	2,217,401.58	409,800,870.60	-
	10368000	2016	5.5	19,032,755.86	32.00	26.50	-5.00%	3,434,817.66	1.007748908	3,461,433.75	504,368,030.29	-
	10368000	2015	6.5	17,413,160.84	32.00	25.50	-5.00%	3,713,900.71	1.007748908	3,742,679.39	444,035,601.42	-
	10368000	2014	7.5	17,461,548.02	32.00	24.50	-5.00%	4,297,177.83	1.007748908	4,330,476.27	427,807,926.49	-
	10368000	2013	8.5	13,685,296.49	32.00	23.50	-5.00%	3,816,914.72	1.007748908	3,846,491.65	321,604,467.52	-
	10368000	2012	9.5	16,840,292.73	32.00	22.50	-5.00%	5,249,435.00	1.007748908	5,290,112.39	378,906,586.43	-
	10368000	2011	10.5	14,890,772.75	32.00	21.50	-5.00%	5,130,336.55	1.007748908	5,170,091.05	320,151,614.13	-
	10368000	2010	11.5	16,694,435.17	32.00	20.50	-5.00%	6,299,540.77	1.007748908	6,348,355.33	342,235,920.99	-
	10368000	2009	12.5	13,714,716.05	32.00	19.50	-5.00%	5,625,176.50	1.007748908	5,668,765.48	267,436,962.98	-
	10368000	2008	13.5	18,180,570.45	32.00	18.50	-5.00%	8,053,424.57	1.007748908	8,115,829.81	336,340,553.33	-
	10368000	2007	14.5	15,214,569.32	32.00	17.50	-5.00%	7,238,806.81	1.007748908	7,294,899.66	266,254,963.10	-
	10368000	2006	15.5	10,544,124.49	32.00	16.50	-5.00%	5,362,675.81	1.007748908	5,404,230.70	173,978,054.09	-
	10368000	2005	16.5	9,640,430.67	32.00	15.50	-5.00%	5,219,389.42	1.007748908	5,259,833.99	149,426,675.39	-
	10368000	2004	17.5	9,820,424.54	32.00	14.50	-5.00%	5,639,071.90	1.007748908	5,682,768.55	142,396,155.83	-
	10368000	2003	18.5	6,327,289.48	32.00	13.50	-5.00%	3,840,862.44	1.007748908	3,870,624.93	85,418,407.98	-
	10368000	2002	19.5	12,993,077.42	32.00	12.50	-5.00%	8,313,539.38	1.007748908	8,377,960.23	162,413,467.75	-
	10368000	2001	20.5	3,903,257.20	32.00	11.50	-5.00%	2,625,550.35	1.007748908	2,645,895.50	44,887,457.80	-
	10368000	2000	21.5	13,294,461.19	32.00	10.50	-5.00%	9,378,826.92	1.007748908	9,451,502.58	139,591,842.50	-
	10368000	1999	22.5	12,497,400.88	32.00	9.50	-5.00%	9,226,596.74	1.007748908	9,298,092.79	118,725,308.36	-
	10368000	1998	23.5	12,612,102.12	32.00	8.50	-5.00%	9,725,113.12	1.007748908	9,800,472.13	107,202,868.02	-
	10368000	1997	24.5	11,611,863.59	32.00	7.50	-5.00%	9,334,849.71	1.007748908	9,407,184.61	87,088,976.93	-
	10368000	1996	25.5	12,029,980.67	32.00	6.50	-5.00%	10,065,710.39	1.007748908	10,143,708.65	78,194,874.36	-
	10368000	1995	26.5	10,974,173.45	32.00	5.50	-5.00%	9,542,386.76	1.007748908	9,616,329.83	60,357,953.98	-
	10368000	1994	27.5	6,696,001.34	32.00	4.50	-5.00%	6,042,094.96	1.007748908	6,088,914.60	30,132,006.03	-
	10368000	1993	28.5	4,347,789.40	32.00	3.50	-5.00%	4,065,862.43	1.007748908	4,097,368.43	15,217,262.90	-
	10368000	1992	29.5	6,688,443.70	32.00	2.50	-5.00%	6,474,204.49	1.007748908	6,524,372.50	16,721,109.25	-
	10368000	1991	30.5	5,454,759.77	32.00	1.50	-5.00%	5,459,021.30	1.007748908	5,501,322.75	8,182,139.66	-
	10368000	1990	31.5	3,070,140.68	32.00	0.50	-5.00%	3,173,278.22	1.007748908	3,197,867.66	1,535,070.34	-
10368000 Total				419,581,683.54				174,608,881.31		175,961,909.47	8,105,200,347.56	-
	10368010	2021	0.5	423,500.96	25.00	24.50	-10.00%	9,317.02	1.007748908	9,389.22	10,375,773.52	-
	10368010	2020	1.5	2,047,399.11	25.00	23.50	-10.00%	135,128.34	1.007748908	136,175.44	48,113,879.09	-
	10368010	2019	2.5	2,307,789.87	25.00	22.50	-10.00%	253,856.89	1.007748908	255,824.00	51,925,272.08	-
	10368010	2018	3.5	1,361,928.93	25.00	21.50	-10.00%	209,737.06	1.007748908	211,362.29	29,281,472.00	-
	10368010	2017	4.5	886,789.04	25.00	20.50	-10.00%	175,584.23	1.007748908	176,944.82	18,179,175.32	-
	10368010	2016	5.5	1,416,809.59	25.00	19.50	-10.00%	342,867.92	1.007748908	345,524.77	27,627,787.01	-
	10368010	2015	6.5	1,065,951.01	25.00	18.50	-10.00%	304,861.99	1.007748908	307,224.34	19,720,093.69	-
	10368010	2014	7.5	556,093.27	25.00	17.50	-10.00%	183,510.78	1.007748908	184,932.79	9,731,632.23	-
	10368010	2013	8.5	565,214.03	25.00	16.50	-10.00%	211,390.05	1.007748908	213,028.09	9,326,031.50	-
	10368010	2012	9.5	515,686.04	25.00	15.50	-10.00%	215,556.76	1.007748908	217,227.09	7,993,133.62	-
	10368010	2011	10.5	559,869.83	25.00	14.50	-10.00%	258,659.86	1.007748908	260,664.19	8,118,112.54	-
	10368010	2010	11.5	451,558.14	25.00	13.50	-10.00%	228,488.42	1.007748908	230,258.95	6,096,034.89	-
	10368010	2009	12.5	1,055,971.28	25.00	12.50	-10.00%	580,784.20	1.007748908	585,284.65	13,199,641.00	-
	10368010	2008	13.5	498,739.51	25.00	11.50	-10.00%	296,251.27	1.007748908	298,546.89	5,735,504.37	-
	10368010	2007	14.5	113,892.90	25.00	10.50	-10.00%	72,663.67	1.007748908	73,226.73	1,195,875.45	-
	10368010	2006	15.5	321,878.07	25.00	9.50	-10.00%	219,520.84	1.007748908	221,221.89	3,057,841.67	-
	10368010	2005	16.5	250,446.93	25.00	8.50	-10.00%	181,824.47	1.007748908	183,233.41	2,128,798.91	-
	10368010	2004	17.5	1,019,195.50	25.00	7.50	-10.00%	784,780.54	1.007748908	790,861.73	7,643,966.25	-
	10368010	2003	18.5	67,523.53	25.00	6.50	-10.00%	54,964.15	1.007748908	55,390.07	438,902.95	-
	10368010	2002	19.5	205,594.94	25.00	5.50	-10.00%	176,400.46	1.007748908	177,767.37	1,130,772.17	-
	10368010	2001	20.5	297,024.13	25.00	4.50	-10.00%	267,915.77	1.007748908	269,991.82	1,336,608.59	-
	10368010	2000	21.5	532,990.62	25.00	3.50	-10.00%	504,209.13	1.007748908	508,116.20	1,865,467.17	-
	10368010	1999	22.5	416,857.72	25.00	2.50	-10.00%	412,689.14	1.007748908	415,887.03	1,042,144.30	-
	10368010	1998	23.5	746,666.37	25.00	1.50	-10.00%	772,053.03	1.007748908	778,035.59	1,119,999.56	-
	10368010	1997	24.5	1,020,419.66	25.00	-	-10.00%	1,122,461.63	1	1,122,461.63	-	1,020,419.66
	10368010	1996	25.5	401,815.32	25.00	-	-10.00%	441,996.85	1	441,996.85	-	401,815.32
	10368010	1995	26.5	2,562,786.55	25.00	-	-10.00%	2,819,065.21	1	2,819,065.21	-	2,562,786.55
	10368010	1994	27.5	118,239.13	25.00	-	-10.00%	130,063.04	1	130,063.04	-	118,239.13
	10368010	1993	28.5	219,468.13	25.00	-	-10.00%	241,414.94	1	241,414.94	-	219,468.13
	10368010	1992	29.5	388,095.19	25.00	-	-10.00%	426,904.71	1	426,904.71	-	388,095.19
	10368010	1991	30.5	277,878.10	25.00	-	-10.00%	305,665.91	1	305,665.91	-	277,878.10
	10368010	1990	31.5	439,871.01	25.00	-	-10.00%	483,858.11	1	483,858.11	-	439,871.01
	10368010	1989	32.5	325,944.38	25.00	-	-10.00%	358,538.82	1	358,538.82	-	325,944.38
	10368010	1988	33.5	197,537.52	25.00	-	-10.00%	217,291.27	1	217,291.27	-	197,537.52
	10368010	1987	34.5	230,111.92	25.00	-	-10.00%	253,123.11	1	253,123.11	-	230,111.92

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 242 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire		
	10368010	1986	35.5	461,382.52	25.00	-	-10.00%	507,520.77	1	507,520.77	-	461,382.52	
	10368010	1985	36.5	343,112.75	25.00	-	-10.00%	377,424.03	1	377,424.03	-	343,112.75	
	10368010	1984	37.5	405,299.95	25.00	-	-10.00%	445,829.95	1	445,829.95	-	405,299.95	
	10368010	1983	38.5	345,750.72	25.00	-	-10.00%	380,325.79	1	380,325.79	-	345,750.72	
	10368010	1982	39.5	128,569.63	25.00	-	-10.00%	141,426.59	1	141,426.59	-	128,569.63	
10368010 Total				25,551,653.80				15,505,926.71		15,559,030.10	286,383,919.81	7,866,282.48	16.19
	10370000	2021	0.5	5,902,002.85	15.00	14.50		196,733.43	1.007748908		85,579,041.33	-	
	10370000	2020	1.5	7,310,709.75	15.00	13.50		731,070.98	1.007748908		98,694,581.63	-	
	10370000	2019	2.5	6,476,506.54	15.00	12.50		1,079,417.76	1.007748908		80,956,331.75	-	
	10370000	2018	3.5	5,727,437.68	15.00	11.50		1,336,402.13	1.007748908		65,865,533.32	-	
	10370000	2017	4.5	5,755,845.25	15.00	10.50		1,726,753.58	1.007748908		60,436,375.13	-	
	10370000	2016	5.5	4,521,728.14	15.00	9.50		1,657,966.98	1.007748908		42,956,417.33	-	
	10370000	2015	6.5	4,812,621.27	15.00	8.50		2,085,469.22	1.007748908		40,907,280.80	-	
	10370000	2014	7.5	3,824,903.47	15.00	7.50		1,912,451.74	1.007748908		28,686,776.03	-	
	10370000	2013	8.5	3,886,152.96	15.00	6.50		2,202,153.34	1.007748908		25,259,994.24	-	
	10370000	2012	9.5	3,744,253.40	15.00	5.50		2,371,360.49	1.007748908		20,593,393.70	-	
	10370000	2011	10.5	2,804,542.64	15.00	4.50		1,963,179.85	1.007748908		12,620,441.88	-	
	10370000	2010	11.5	5,317,996.83	15.00	3.50		4,077,130.90	1.007748908		18,612,988.91	-	
	10370000	2009	12.5	7,692,757.16	15.00	2.50		6,410,630.97	1.007748908		19,231,892.90	-	
	10370000	2008	13.5	4,763,664.51	15.00	1.50		4,287,298.06	1.007748908		7,145,496.77	-	
	10370000	2007	14.5	3,247,697.62	15.00	0.50		3,139,441.03	1.007748908		1,623,848.81	-	
	10370000	2006	15.5	1,115,306.74	15.00	-		1,115,306.74	1		-	1,115,306.74	
	10370000	2005	16.5	1,867,663.69	15.00	-		1,867,663.69	1		-	1,867,663.69	
	10370000	2004	17.5	3,670,448.22	15.00	-		3,670,448.22	1		-	3,670,448.22	
	10370000	2003	18.5	2,270,777.69	15.00	-		2,270,777.69	1		-	2,270,777.69	
	10370000	2002	19.5	79,646.00	15.00	-		79,646.00	1		-	79,646.00	
10370000 Total				84,792,662.41				44,181,302.78		-	609,170,394.50	9,003,842.34	8.04
	10370020	2020	1.5	1,282,454.50	15.00	13.50	-5.00%	134,657.72	1.007748908		17,313,135.75	-	
	10370020	2019	2.5	3,234,846.81	15.00	12.50	-5.00%	566,098.19	1.007748908		40,435,585.13	-	
10370020 Total				4,517,301.31				700,755.91		-	57,748,720.88	-	12.78
				534,443,301.06				234,996,866.71		191,520,939.57	9,058,503,382.74	16,870,124.82	17.50

80,306,121.38

1.007748908 Proration
191,520,939.57 Book Reserve
- Difference

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 243 of 266

Electric Theoretical Reserve

Electric vintage Age cost ASL RL Net Salv % Theo Res Prorat Alloc Rate \$ x Plant Asset to Retire

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire
10390000	2021	0.5	141,301.43	55.00	54.63	-20.00%	1,144.53	1.00925692	1,155.12	7,719,121.20	-
10390000	2020	1.5	675,630.77	55.00	53.89	-20.00%	16,370.77	1.00925692	16,522.32	36,409,365.19	-
10390000	2019	2.5	1,676,521.29	55.00	53.15	-20.00%	67,513.83	1.00925692	68,138.80	89,114,287.10	-
10390000	2018	3.5	3,302,907.04	55.00	52.42	-20.00%	185,693.69	1.00925692	187,412.64	173,148,926.61	-
10390000	2017	4.5	1,180,284.49	55.00	51.70	-20.00%	85,081.61	1.00925692	85,869.20	61,016,073.16	-
10390000	2016	5.5	665,001.12	55.00	50.97	-20.00%	58,430.57	1.00925692	58,971.46	33,896,993.69	-
10390000	2015	6.5	5,035,218.45	55.00	50.25	-20.00%	521,422.39	1.00925692	526,249.16	253,038,488.34	-
10390000	2014	7.5	3,010,563.49	55.00	49.54	-20.00%	358,751.69	1.00925692	362,072.62	149,138,206.37	-
10390000	2013	8.5	714,120.60	55.00	48.83	-20.00%	96,188.74	1.00925692	97,079.15	34,867,982.34	-
10390000	2012	9.5	961,254.79	55.00	48.12	-20.00%	144,332.97	1.00925692	145,669.05	46,253,752.19	-
10390000	2011	10.5	283,431.09	55.00	47.41	-20.00%	46,916.99	1.00925692	47,351.30	13,438,347.75	-
10390000	2010	11.5	246,657.94	55.00	46.71	-20.00%	44,605.43	1.00925692	45,018.34	11,521,771.00	-
10390000	2009	12.5	1,237,259.82	55.00	46.01	-20.00%	242,594.67	1.00925692	244,840.35	56,930,367.68	-
10390000	2008	13.5	496,530.98	55.00	45.32	-20.00%	104,888.67	1.00925692	105,859.62	22,501,806.34	-
10390000	2007	14.5	502,059.70	55.00	44.63	-20.00%	113,640.34	1.00925692	114,692.30	22,404,768.06	-
10390000	2006	15.5	441,057.04	55.00	43.94	-20.00%	106,467.95	1.00925692	107,453.51	19,378,356.21	-
10390000	2005	16.5	387,784.70	55.00	43.25	-20.00%	99,419.72	1.00925692	100,340.04	16,771,421.48	-
10390000	2004	17.5	388,182.21	55.00	42.57	-20.00%	105,314.05	1.00925692	106,288.93	16,523,127.55	-
10390000	2003	18.5	172,975.95	55.00	41.88	-20.00%	49,499.50	1.00925692	49,957.72	7,244,949.94	-
10390000	2002	19.5	1,043,493.95	55.00	41.21	-20.00%	314,057.79	1.00925692	316,965.00	42,997,851.70	-
10390000	2001	20.5	52,753.72	55.00	40.53	-20.00%	16,654.79	1.00925692	16,808.96	2,138,110.07	-
10390000	2000	21.5	262,474.74	55.00	39.86	-20.00%	86,717.34	1.00925692	87,520.08	10,461,565.95	-
10390000	1999	22.5	702,349.56	55.00	39.19	-20.00%	242,300.70	1.00925692	244,543.66	27,523,777.10	-
10390000	1998	23.5	191,484.55	55.00	38.52	-20.00%	68,840.80	1.00925692	69,478.05	7,376,446.92	-
10390000	1997	24.5	122,846.94	55.00	37.86	-20.00%	45,939.65	1.00925692	46,364.90	4,651,014.63	-
10390000	1996	25.5	165,206.69	55.00	37.20	-20.00%	64,153.73	1.00925692	64,747.59	6,145,988.88	-
10390000	1995	26.5	87,215.89	55.00	36.55	-20.00%	35,113.44	1.00925692	35,438.48	3,187,507.91	-
10390000	1993	28.5	5,169.49	55.00	35.25	-20.00%	2,227.43	1.00925692	2,248.05	182,231.59	-
10390000	1992	29.5	39,995.89	55.00	34.61	-20.00%	17,792.82	1.00925692	17,957.53	1,384,269.67	-
10390000	1991	30.5	485,404.62	55.00	33.97	-20.00%	222,679.51	1.00925692	224,740.84	16,491,109.86	-
10390000	1990	31.5	76,728.63	55.00	33.34	-20.00%	36,256.40	1.00925692	36,592.02	2,558,322.89	-
10390000	1989	32.5	781,290.76	55.00	32.72	-20.00%	379,859.57	1.00925692	383,375.90	25,560,761.63	-
10390000	1988	33.5	291,252.48	55.00	32.10	-20.00%	145,551.52	1.00925692	146,898.88	9,347,775.14	-
10390000	1987	34.5	261,215.69	55.00	31.48	-20.00%	134,048.06	1.00925692	135,288.93	8,222,993.65	-
10390000	1986	35.5	52,361.23	55.00	30.87	-20.00%	27,566.95	1.00925692	27,822.14	1,616,382.27	-
10390000	1985	36.5	14,205.20	55.00	30.27	-20.00%	7,665.98	1.00925692	7,736.94	429,928.56	-
10390000	1984	37.5	468,885.51	55.00	29.67	-20.00%	259,161.80	1.00925692	261,560.84	13,910,454.09	-
10390000	1983	38.5	647,889.68	55.00	29.07	-20.00%	366,478.73	1.00925692	369,871.19	18,836,990.75	-
10390000	1982	39.5	63,593.51	55.00	28.49	-20.00%	36,785.12	1.00925692	37,125.63	1,811,658.53	-
10390000	1981	40.5	94,647.81	55.00	27.91	-20.00%	55,946.47	1.00925692	56,464.36	2,641,416.32	-
10390000	1980	41.5	958,525.05	55.00	27.33	-20.00%	578,593.60	1.00925692	583,949.59	26,200,004.53	-
10390000	1979	42.5	9,712.43	55.00	26.77	-20.00%	5,983.08	1.00925692	6,038.46	259,959.32	-
10390000	1978	43.5	191,456.64	55.00	26.20	-20.00%	120,288.60	1.00925692	121,402.10	5,016,887.67	-
10390000	1977	44.5	9,839.05	55.00	25.65	-20.00%	6,300.92	1.00925692	6,359.24	252,355.75	-
10390000	1976	45.5	86,557.34	55.00	25.10	-20.00%	56,467.86	1.00925692	56,990.58	2,172,543.27	-
10390000	1975	46.5	213,687.60	55.00	24.56	-20.00%	141,934.45	1.00925692	143,248.33	5,247,489.00	-
10390000	1974	47.5	114,119.86	55.00	24.02	-20.00%	77,135.57	1.00925692	77,849.61	2,741,211.99	-
10390000	1973	48.5	186,256.01	55.00	23.49	-20.00%	128,047.73	1.00925692	129,233.06	4,375,226.31	-
10390000	1972	49.5	6,684.11	55.00	22.97	-20.00%	4,671.59	1.00925692	4,714.84	153,511.32	-
10390000	1971	50.5	22,904.70	55.00	22.45	-20.00%	16,266.76	1.00925692	16,417.34	514,198.67	-
10390000	1970	51.5	7,634.87	55.00	21.94	-20.00%	5,507.33	1.00925692	5,558.31	167,498.40	-
10390000	1969	52.5	9,384.71	55.00	21.43	-20.00%	6,872.89	1.00925692	6,936.52	201,151.39	-
10390000	1968	53.5	5,702.93	55.00	20.94	-20.00%	4,238.56	1.00925692	4,277.80	119,393.61	-

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 244 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	
10390000	1967	54.5	286,414.27	55.00	20.44	-20.00%	215,946.85	1.00925692	217,945.86	5,855,220.77	-	
10390000	1966	55.5	90,359.86	55.00	19.96	-20.00%	69,086.52	1.00925692	69,726.05	1,803,326.73	-	
10390000	1965	56.5	4,933.95	55.00	19.48	-20.00%	3,824.01	1.00925692	3,859.41	96,100.29	-	
10390000	1964	57.5	19,702.69	55.00	19.00	-20.00%	15,474.04	1.00925692	15,617.28	374,421.17	-	
10390000	1963	58.5	2,572.82	55.00	18.54	-20.00%	2,046.89	1.00925692	2,065.84	47,689.09	-	
10390000	1962	59.5	1,058.81	55.00	18.07	-20.00%	853.04	1.00925692	860.94	19,136.74	-	
10390000	1961	60.5	124,034.91	55.00	17.62	-20.00%	101,164.35	1.00925692	102,100.82	2,185,220.50	-	
10390000	1960	61.5	36,731.21	55.00	17.17	-20.00%	30,319.11	1.00925692	30,599.77	630,590.83	-	
10390000	1959	62.5	6,542.00	55.00	16.72	-20.00%	5,463.40	1.00925692	5,513.97	109,404.19	-	
10390000	1958	63.5	421,494.32	55.00	16.28	-20.00%	356,035.50	1.00925692	359,331.29	6,863,893.80	-	
10390000	1957	64.5	321,067.07	55.00	15.85	-20.00%	274,238.53	1.00925692	276,777.13	5,089,422.91	-	
10390000	1956	65.5	21,680.54	55.00	15.42	-20.00%	18,720.60	1.00925692	18,893.90	334,402.17	-	
10390000	1955	66.5	62.01	55.00	15.00	-20.00%	54.12	1.00925692	54.62	930.28	-	
10390000	1954	67.5	87.76	55.00	14.59	-20.00%	77.38	1.00925692	78.10	1,280.02	-	
10390000	1952	69.5	401.31	55.00	13.77	-20.00%	361.02	1.00925692	364.36	5,525.26	-	
10390000	1951	70.5	1,521.80	55.00	13.37	-20.00%	1,382.33	1.00925692	1,395.12	20,342.31	-	
10390000	1950	71.5	7,594.40	55.00	12.97	-20.00%	6,963.92	1.00925692	7,028.39	98,512.16	-	
10390000	1948	73.5	752.36	55.00	12.20	-20.00%	702.65	1.00925692	709.15	9,175.16	-	
10390000	1946	75.5	2,590.70	55.00	11.44	-20.00%	2,462.29	1.00925692	2,485.08	29,633.76	-	
10390000	1942	79.5	96.65	55.00	9.98	-20.00%	94.93	1.00925692	95.81	964.76	-	
10390000	1939	82.5	194.37	55.00	8.94	-20.00%	195.34	1.00925692	197.15	1,737.34	-	
10390000	1936	85.5	421.46	55.00	7.93	-20.00%	432.81	1.00925692	436.82	3,343.19	-	
10390000	1928	93.5	20,229.41	55.00	5.43	-20.00%	21,879.26	1.00925692	22,081.79	109,818.31	-	
10390000	1926	95.5	3,062.99	55.00	4.83	-20.00%	3,352.66	1.00925692	3,383.70	14,800.80	-	
10390000	1924	97.5	57,148.23	55.00	4.24	-20.00%	63,289.01	1.00925692	63,874.87	242,406.45	-	
10390000	1912	109.5	4,300.98	55.00	0.51	-20.00%	5,113.33	1.00925692	5,160.66	2,193.06	-	
10390000 Total			30,686,731.62				7,365,919.54		7,434,105.27	1,350,165,593.59	-	44.00
Grand Total			30,686,731.62				7,365,919.54		7,434,105.27	1,350,165,593.59	-	43.99835115
Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	
10391000	2021	0.5	1,801,767.45	20.00	19.50	0.00%	45,044.19	1.00925692	45,461.16	35,134,465.28	-	
10391000	2020	1.5	1,635,610.64	20.00	18.50	0.00%	122,670.80	1.00925692	123,806.35	30,258,796.84	-	
10391000	2019	2.5	1,848,819.51	20.00	17.50	0.00%	231,102.44	1.00925692	233,241.74	32,354,341.43	-	
10391000	2018	3.5	2,333,228.81	20.00	16.50	0.00%	408,315.04	1.00925692	412,094.78	38,498,275.37	-	
10391000	2017	4.5	361,947.12	20.00	15.50	0.00%	81,438.10	1.00925692	82,191.97	5,610,180.36	-	
10391000	2016	5.5	2,124,089.08	20.00	14.50	0.00%	584,124.50	1.00925692	589,531.69	30,799,291.66	-	
10391000	2015	6.5	1,332,373.11	20.00	13.50	0.00%	433,021.26	1.00925692	437,029.70	17,987,036.99	-	
10391000	2014	7.5	280,243.37	20.00	12.50	0.00%	105,091.26	1.00925692	106,064.09	3,503,042.13	-	
10391000	2013	8.5	388,785.84	20.00	11.50	0.00%	165,233.98	1.00925692	166,763.54	4,471,037.16	-	
10391000	2012	9.5	1,696,549.93	20.00	10.50	0.00%	805,861.22	1.00925692	813,321.01	17,813,774.27	-	
10391000	2011	10.5	943,416.78	20.00	9.50	0.00%	495,293.81	1.00925692	499,878.70	8,962,459.41	-	
10391000	2010	11.5	667,674.53	20.00	8.50	0.00%	383,912.85	1.00925692	387,466.71	5,675,233.51	-	
10391000	2009	12.5	2,136,855.03	20.00	7.50	0.00%	1,335,534.39	1.00925692	1,347,897.33	16,026,412.73	-	
10391000	2008	13.5	673,150.43	20.00	6.50	0.00%	454,376.54	1.00925692	458,582.67	4,375,477.80	-	
10391000	2007	14.5	1,534,689.61	20.00	5.50	0.00%	1,112,649.97	1.00925692	1,122,949.68	8,440,792.86	-	
10391000	2006	15.5	755,785.12	20.00	4.50	0.00%	585,733.47	1.00925692	591,155.56	3,401,033.04	-	
10391000	2005	16.5	461,004.24	20.00	3.50	0.00%	380,328.50	1.00925692	383,849.17	1,613,514.84	-	
10391000	2004	17.5	8,202,183.20	20.00	2.50	0.00%	7,176,910.30	1.00925692	7,243,346.39	20,505,458.00	-	
10391000	2003	18.5	376,641.76	20.00	1.50	0.00%	348,393.63	1.00925692	351,618.68	564,962.64	-	
10391000	2002	19.5	4,168,144.26	20.00	0.50	0.00%	4,063,940.65	1.00925692	4,101,560.23	2,084,072.13	-	
10391000	2001	20.5	923,957.45	20.00	-	0.00%	923,957.45	1	923,957.45	-	923,957.45	
10391000	2001	20.5	(297.08)	20.00	-	0.00%	(297.08)	1	(297.08)	-	(297.08)	
10391000 Total			34,646,620.19				20,242,637.27		20,421,471.50	288,079,658.40	-	8.54
10391004	2021	0.5	15,368,155.44	6.00	5.50	0.00%	1,280,679.62	1.00925692	1,292,534.77	84,524,854.92	-	
10391004	2020	1.5	8,581,300.45	6.00	4.50	0.00%	2,145,325.11	1.00925692	2,165,184.22	38,615,852.03	-	
10391004	2019	2.5	14,614,424.03	6.00	3.50	0.00%	6,089,343.35	1.00925692	6,145,711.91	51,150,484.11	-	
10391004	2018	3.5	2,088,936.48	6.00	2.50	0.00%	1,218,546.28	1.00925692	1,229,826.27	5,222,341.20	-	
10391004	2017	4.5	5,665,412.88	6.00	1.50	0.00%	4,249,059.66	1.00925692	4,288,392.87	8,498,119.32	-	
10391004	2016	5.5	11,764,891.47	6.00	0.50	0.00%	10,784,483.85	1.00925692	10,884,314.95	5,882,445.74	-	
10391004 Total			58,083,120.75				25,767,437.87		26,005,964.98	193,894,097.31	-	3.34
10392010	2021	0.5	81,331.67	10.00	9.50	6.00%	3,822.59	1.00925692	3,857.97	772,650.87	-	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 245 of 266

Electric Theoretical Reserve

Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire
10392010	2020	1.5	836,623.35	10.00	8.50	6.00%	117,963.89	1.00925692	119,055.87	7,111,298.48	-
10392010	2019	2.5	658,356.72	10.00	7.50	6.00%	154,713.83	1.00925692	156,146.00	4,937,675.40	-
10392010	2018	3.5	1,657,584.93	10.00	6.50	6.00%	545,345.44	1.00925692	550,393.66	10,774,302.05	-
10392010	2017	4.5	3,233,735.53	10.00	5.50	6.00%	1,367,870.13	1.00925692	1,380,532.39	17,785,545.42	-
10392010	2016	5.5	335,766.06	10.00	4.50	6.00%	173,591.05	1.00925692	175,197.97	1,510,947.27	-
10392010	2015	6.5	262,732.46	10.00	3.50	6.00%	160,529.53	1.00925692	162,015.54	919,563.61	-
10392010	2014	7.5	79,299.83	10.00	2.50	6.00%	55,906.38	1.00925692	56,423.90	198,249.58	-
10392010	2013	8.5	23,206.17	10.00	1.50	6.00%	18,541.73	1.00925692	18,713.37	34,809.26	-
10392010	2012	9.5	22,510.35	10.00	0.50	6.00%	20,101.74	1.00925692	20,287.82	11,255.18	-
10392010	2011	10.5	64,183.84	10.00	-	6.00%	60,332.81	1	60,332.81	-	64,183.84
10392010 Total			7,255,330.91				2,678,719.13		2,702,957.32	44,056,297.09	64,183.84
10392020	2021	0.5	4,881,292.55	10.00	9.50	12.00%	214,776.87	1.00925692	216,765.04	46,372,279.23	-
10392020	2020	1.5	2,626,750.98	10.00	8.50	12.00%	346,731.13	1.00925692	349,940.79	22,327,383.33	-
10392020	2019	2.5	901,143.05	10.00	7.50	12.00%	198,251.47	1.00925692	200,086.67	6,758,572.88	-
10392020	2018	3.5	4,658,231.88	10.00	6.50	12.00%	1,434,735.42	1.00925692	1,448,016.65	30,278,507.22	-
10392020	2017	4.5	1,073,923.50	10.00	5.50	12.00%	425,273.71	1.00925692	429,210.43	5,906,579.25	-
10392020	2016	5.5	1,730,084.37	10.00	4.50	12.00%	837,360.84	1.00925692	845,112.22	7,785,379.67	-
10392020	2015	6.5	4,556,429.25	10.00	3.50	12.00%	2,606,277.53	1.00925692	2,630,403.63	15,947,502.38	-
10392020	2014	7.5	1,600,563.25	10.00	2.50	12.00%	1,056,371.75	1.00925692	1,066,150.49	4,001,408.13	-
10392020	2013	8.5	2,606,035.23	10.00	1.50	12.00%	1,949,314.35	1.00925692	1,967,359.00	3,909,052.85	-
10392020	2012	9.5	1,937,767.05	10.00	0.50	12.00%	1,619,973.25	1.00925692	1,634,969.22	968,883.53	-
10392020	2011	10.5	2,157,448.81	10.00	-	12.00%	1,898,554.95	1	1,898,554.95	-	2,157,448.81
10392020	2010	11.5	5,145,815.67	10.00	-	12.00%	4,528,317.79	1	4,528,317.79	-	5,145,815.67
10392020	2009	12.5	1,835,119.02	10.00	-	12.00%	1,614,904.74	1	1,614,904.74	-	1,835,119.02
10392020	2007	14.5	0.01	10.00	-	12.00%	0.01	1	0.01	-	0.01
10392020	2006	15.5	966,243.13	10.00	-	12.00%	850,293.95	1	850,293.95	-	966,243.13
10392020	2005	16.5	874,852.65	10.00	-	12.00%	769,870.33	1	769,870.33	-	874,852.65

6.13

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 246 of 266

Electric Theoretical Reserve													
Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire		
10392020 Total			37,551,700.40				20,351,008.09		20,449,955.92		144,255,548.44	10,979,479.29	5.43
10392030	2021	0.5	449,061.21		12.00	11.50	15.00%	15,904.25	1.00925692	16,051.48	5,164,203.92	-	
10392030	2020	1.5	2,415,249.77		12.00	10.50	15.00%	256,620.29	1.00925692	258,995.80	25,360,122.59	-	
10392030	2019	2.5	1,358,312.07		12.00	9.50	15.00%	240,534.43	1.00925692	242,761.04	12,903,964.67	-	
10392030	2018	3.5	1,723,539.73		12.00	8.50	15.00%	427,294.22	1.00925692	431,249.65	14,650,087.71	-	
10392030	2017	4.5	1,099,877.57		12.00	7.50	15.00%	350,585.98	1.00925692	353,831.32	8,249,081.78	-	
10392030	2016	5.5	480,644.24		12.00	6.50	15.00%	187,250.99	1.00925692	188,984.35	3,124,187.56	-	
10392030	2015	6.5	6,188,784.81		12.00	5.50	15.00%	2,849,419.67	1.00925692	2,875,796.52	34,038,316.46	-	
10392030	2014	7.5	1,135,526.42		12.00	4.50	15.00%	603,248.41	1.00925692	608,832.63	5,109,868.89	-	
10392030	2013	8.5	1,217,426.80		12.00	3.50	15.00%	732,992.39	1.00925692	739,777.64	4,260,993.80	-	
10392030	2012	9.5	2,055,768.32		12.00	2.50	15.00%	1,383,360.77	1.00925692	1,396,166.43	5,139,420.80	-	
10392030	2011	10.5	1,756,488.66		12.00	1.50	15.00%	1,306,388.44	1.00925692	1,318,481.57	2,634,732.99	-	
10392030	2010	11.5	2,696,060.29		12.00	0.50	15.00%	2,196,165.78	1.00925692	2,216,495.51	1,348,030.15	-	
10392030	2009	12.5	1,026,323.62		12.00	-	15.00%	872,375.08	1	872,375.08	-	1,026,323.62	
10392030	2008	13.5	224,889.72		12.00	-	15.00%	191,156.26	1	191,156.26	-	224,889.72	
10392030	2007	14.5	70,066.08		12.00	-	15.00%	59,556.17	1	59,556.17	-	70,066.08	
10392030	2006	15.5	622,135.50		12.00	-	15.00%	528,815.18	1	528,815.18	-	622,135.50	
10392030	2005	16.5	443,298.18		12.00	-	15.00%	376,803.45	1	376,803.45	-	443,298.18	
10392030 Total			24,963,452.99				12,578,471.74		12,676,130.08		121,983,011.29	2,386,713.10	5.40
10392040	2021	0.5	3,607,431.98		12.00	11.50	10.00%	135,278.70	1.00925692	136,530.96	41,485,467.77	-	
10392040	2020	1.5	11,604,439.57		12.00	10.50	10.00%	1,305,499.45	1.00925692	1,317,584.36	121,846,615.49	-	
10392040	2019	2.5	2,666,066.29		12.00	9.50	10.00%	499,887.43	1.00925692	504,514.85	25,327,629.76	-	
10392040	2018	3.5	5,439,899.73		12.00	8.50	10.00%	1,427,973.68	1.00925692	1,441,192.32	46,239,147.71	-	
10392040	2017	4.5	12,302,571.55		12.00	7.50	10.00%	4,152,117.90	1.00925692	4,190,553.72	92,269,286.63	-	
10392040	2016	5.5	4,663,155.99		12.00	6.50	10.00%	1,923,551.85	1.00925692	1,941,358.01	30,310,513.94	-	
10392040	2015	6.5	26,630,059.78		12.00	5.50	10.00%	12,982,154.14	1.00925692	13,102,328.91	146,465,328.79	-	
10392040	2014	7.5	7,740,308.22		12.00	4.50	10.00%	4,353,923.37	1.00925692	4,394,227.29	34,831,386.99	-	
10392040	2013	8.5	9,403,432.19		12.00	3.50	10.00%	5,994,688.02	1.00925692	6,050,180.37	32,912,012.67	-	
10392040	2012	9.5	8,460,274.54		12.00	2.50	10.00%	6,027,945.61	1.00925692	6,083,745.82	21,150,686.35	-	
10392040	2011	10.5	6,388,139.54		12.00	1.50	10.00%	5,030,659.89	1.00925692	5,077,228.30	9,582,209.31	-	
10392040	2010	11.5	10,819,884.25		12.00	0.50	10.00%	9,332,150.17	1.00925692	9,418,537.13	5,409,942.13	-	
10392040	2009	12.5	3,480,173.68		12.00	-	10.00%	3,132,156.31	1	3,132,156.31	-	3,480,173.68	
10392040	2008	13.5	8,322,118.06		12.00	-	10.00%	7,489,906.25	1	7,489,906.25	-	8,322,118.06	
10392040	2007	14.5	173,146.69		12.00	-	10.00%	155,832.02	1	155,832.02	-	173,146.69	
10392040	2006	15.5	579,745.88		12.00	-	10.00%	521,771.29	1	521,771.29	-	579,745.88	
10392040	2005	16.5	524,911.62		12.00	-	10.00%	472,420.46	1	472,420.46	-	524,911.62	
10392040 Total			122,805,759.56				64,937,916.54		65,430,068.39		607,830,227.51	13,080,095.93	5.54
10393000	2016	5.5	9,614.65		20.00	14.50	0.00%	2,644.03	1.00925692	2,668.50	139,412.43	-	
10393000	2013	8.5	319,261.06		20.00	11.50	0.00%	135,685.95	1.00925692	136,941.98	3,671,502.19	-	
10393000	2012	9.5	194,865.95		20.00	10.50	0.00%	92,561.33	1.00925692	93,418.16	2,046,092.48	-	
10393000	2011	10.5	16,895.26		20.00	9.50	0.00%	8,870.01	1.00925692	8,952.12	160,504.97	-	
10393000	2010	11.5	28,152.95		20.00	8.50	0.00%	16,187.95	1.00925692	16,337.80	239,300.08	-	
10393000	2007	14.5	755,830.31		20.00	5.50	0.00%	547,976.97	1.00925692	553,049.55	4,157,066.71	-	
10393000	2006	15.5	60,868.39		20.00	4.50	0.00%	47,173.00	1.00925692	47,609.68	273,907.76	-	
10393000	2005	16.5	22,837.61		20.00	3.50	0.00%	18,841.03	1.00925692	19,015.44	79,931.64	-	
10393000	2004	17.5	115,432.58		20.00	2.50	0.00%	101,003.51	1.00925692	101,938.49	288,581.45	-	
10393000	2002	19.5	8,156.58		20.00	0.50	0.00%	7,952.67	1.00925692	8,026.28	4,078.29	-	
10393000	2000	21.5	92,362.34		20.00	-	0.00%	92,362.34	1	92,362.34	-	92,362.34	
10393000 Total			1,624,277.68				1,071,258.78		1,080,320.35		11,060,377.97	92,362.34	7.22
10394000	2021	0.5	13,288,366.47		15.00	14.50	0.00%	442,945.55	1.00925692	447,045.86	192,681,313.82	-	
10394000	2020	1.5	6,641,434.79		15.00	13.50	0.00%	664,143.48	1.00925692	670,291.40	89,659,369.67	-	
10394000	2019	2.5	7,199,881.01		15.00	12.50	0.00%	1,199,980.17	1.00925692	1,211,088.29	89,998,512.63	-	
10394000	2018	3.5	9,199,127.96		15.00	11.50	0.00%	2,146,463.19	1.00925692	2,166,332.83	105,789,971.54	-	
10394000	2017	4.5	8,682,494.44		15.00	10.50	0.00%	2,604,748.33	1.00925692	2,628,860.28	91,166,191.62	-	
10394000	2016	5.5	6,667,732.88		15.00	9.50	0.00%	2,444,835.39	1.00925692	2,467,467.04	63,343,462.36	-	
10394000	2015	6.5	9,532,030.04		15.00	8.50	0.00%	4,130,546.35	1.00925692	4,168,782.49	81,022,255.34	-	
10394000	2014	7.5	6,099,285.44		15.00	7.50	0.00%	3,049,642.72	1.00925692	3,077,873.02	45,744,640.80	-	
10394000	2013	8.5	10,540,578.08		15.00	6.50	0.00%	5,972,994.25	1.00925692	6,028,285.78	68,513,757.52	-	
10394000	2012	9.5	6,174,356.02		15.00	5.50	0.00%	3,910,425.48	1.00925692	3,946,623.98	33,958,958.11	-	
10394000	2011	10.5	8,476,291.20		15.00	4.50	0.00%	5,933,403.84	1.00925692	5,988,328.89	38,143,310.40	-	
10394000	2010	11.5	9,728,836.67		15.00	3.50	0.00%	7,458,774.78	1.00925692	7,527,820.06	34,050,928.35	-	
10394000	2009	12.5	5,212,252.11		15.00	2.50	0.00%	4,343,543.43	1.00925692	4,383,751.26	13,030,630.28	-	
10394000	2008	13.5	5,291,828.30		15.00	1.50	0.00%	4,762,645.47	1.00925692	4,806,732.90	7,937,742.45	-	
10394000	2007	14.5	3,177,920.74		15.00	0.50	0.00%	3,071,990.05	1.00925692	3,100,427.22	1,588,960.37	-	
10394000	2006	15.5	573,287.85		15.00	-	0.00%	573,287.85	1	573,287.85	-	573,287.85	
10394000	2004	17.5	38,958.29		15.00	-	0.00%	38,958.29	1	38,958.29	-	38,958.29	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 247 of 266

Electric Theoretical Reserve													
Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire		
10394000	2003	18.5	137,768.95		15.00	-	0.00%	137,768.95	1	137,768.95	-	137,768.95	
10394000 Total			116,662,431.24				52,887,097.56		53,369,726.37		956,630,005.24	750,015.09	8.25
10395000	2021	0.5	348,218.34		10.00	9.50	0.00%	17,410.92	1.00925692	17,572.09	3,308,074.23	-	
10395000	2020	1.5	157,389.92		10.00	8.50	0.00%	23,608.49	1.00925692	23,827.03	1,337,814.32	-	
10395000	2017	4.5	213,783.73		10.00	5.50	0.00%	96,202.68	1.00925692	97,093.22	1,175,810.52	-	
10395000	2016	5.5	148,333.58		10.00	4.50	0.00%	81,583.47	1.00925692	82,338.68	667,501.11	-	
10395000	2015	6.5	589,377.60		10.00	3.50	0.00%	383,095.44	1.00925692	386,641.72	2,062,821.60	-	
10395000	2014	7.5	521,428.86		10.00	2.50	0.00%	391,071.65	1.00925692	394,691.76	1,303,572.15	-	
10395000	2013	8.5	167,980.18		10.00	1.50	0.00%	142,783.15	1.00925692	144,104.89	251,970.27	-	
10395000	2012	9.5	305,538.34		10.00	0.50	0.00%	290,261.42	1.00925692	292,948.35	152,769.17	-	
10395000	2011	10.5	412,596.60		10.00	-	0.00%	412,596.60	1	412,596.60	-	412,596.60	
10395000 Total			2,864,647.15				1,838,613.81		1,851,814.34		10,260,333.37	412,596.60	4.18
10396000	2021	0.5	395,974.91		12.00	11.50	25.00%	12,374.22	1.00925692	12,488.76	4,553,711.47	-	
10396000	2020	1.5	1,305,423.03		12.00	10.50	25.00%	122,383.41	1.00925692	123,516.30	13,706,941.82	-	
10396000	2019	2.5	1,218,397.33		12.00	9.50	25.00%	190,374.58	1.00925692	192,136.87	11,574,774.64	-	
10396000	2018	3.5	4,453,646.41		12.00	8.50	25.00%	974,235.15	1.00925692	983,253.57	37,855,994.49	-	
10396000	2017	4.5	2,177,387.46		12.00	7.50	25.00%	612,390.22	1.00925692	618,059.07	16,330,405.95	-	
10396000	2016	5.5	2,317,919.06		12.00	6.50	25.00%	796,784.68	1.00925692	804,160.45	15,066,473.89	-	
10396000	2015	6.5	10,864,779.61		12.00	5.50	25.00%	4,413,816.72	1.00925692	4,454,675.07	59,756,287.86	-	
10396000	2014	7.5	3,040,299.25		12.00	4.50	25.00%	1,425,140.27	1.00925692	1,438,332.68	13,681,346.63	-	
10396000	2013	8.5	2,434,383.55		12.00	3.50	25.00%	1,293,266.26	1.00925692	1,305,237.92	8,520,342.43	-	
10396000	2012	9.5	6,089,418.20		12.00	2.50	25.00%	3,615,592.06	1.00925692	3,649,061.30	15,223,545.50	-	
10396000	2011	10.5	4,407,455.19		12.00	1.50	25.00%	2,892,392.47	1.00925692	2,919,167.11	6,611,182.79	-	
10396000	2010	11.5	10,236,437.11		12.00	0.50	25.00%	7,357,439.17	1.00925692	7,425,546.40	5,118,218.56	-	
10396000	2009	12.5	3,558,672.79		12.00	-	25.00%	2,669,004.59	1	2,669,004.59	-	3,558,672.79	
10396000	2008	13.5	735,739.60		12.00	-	25.00%	551,804.70	1	551,804.70	-	735,739.60	
10396000	2007	14.5	451,521.42		12.00	-	25.00%	338,641.07	1	338,641.07	-	451,521.42	
10396000 Total			53,687,454.92				27,265,639.57		27,485,085.87		207,999,225.99	4,745,933.81	4.25
10397000	2021	0.5	50,992,722.55		10.00	9.50	0.00%	2,549,636.13	1.00925692	2,573,237.91	484,430,864.23	-	
10397000	2020	1.5	115,582.59		10.00	8.50	0.00%	17,337.39	1.00925692	17,497.88	982,452.02	-	
10397000	2019	2.5	90,688.26		10.00	7.50	0.00%	22,672.07	1.00925692	22,881.94	680,161.95	-	
10397000	2018	3.5	388,754.48		10.00	6.50	0.00%	136,064.07	1.00925692	137,323.60	2,526,904.12	-	
10397000	2017	4.5	20,656.93		10.00	5.50	0.00%	9,295.62	1.00925692	9,381.67	113,613.12	-	
10397000	2015	6.5	1,230,888.89		10.00	3.50	0.00%	800,077.78	1.00925692	807,484.03	4,308,111.12	-	
10397000	2014	7.5	1,691,253.84		10.00	2.50	0.00%	1,268,440.38	1.00925692	1,280,182.23	4,228,134.60	-	
10397000	2013	8.5	1,107,373.73		10.00	1.50	0.00%	941,267.67	1.00925692	949,980.91	1,661,060.60	-	
10397000	2012	9.5	1,750,288.52		10.00	0.50	0.00%	1,662,774.09	1.00925692	1,678,166.26	875,144.26	-	
10397000	2011	10.5	59,315.71		10.00	-	0.00%	59,315.71	1	59,315.71	-	59,315.71	
10397000 Total			57,447,525.50				7,466,880.90		7,535,452.14		499,806,446.00	59,315.71	8.71
10397010	2021	0.5	1,318,222.17		10.00	9.50	0.00%	65,911.11	1.00925692	66,521.24	12,523,110.62	-	
10397010	2020	1.5	2,962,467.12		10.00	8.50	0.00%	444,370.07	1.00925692	448,483.57	25,180,970.52	-	
10397010	2019	2.5	6,636,796.14		10.00	7.50	0.00%	1,659,199.04	1.00925692	1,674,558.11	49,775,971.05	-	
10397010	2018	3.5	12,307,308.48		10.00	6.50	0.00%	4,307,557.97	1.00925692	4,347,432.69	79,997,505.12	-	
10397010	2017	4.5	24,587,068.78		10.00	5.50	0.00%	11,064,180.95	1.00925692	11,166,601.19	135,228,878.29	-	
10397010	2016	5.5	10,090,144.90		10.00	4.50	0.00%	5,549,579.70	1.00925692	5,600,951.71	45,405,652.05	-	
10397010	2015	6.5	4,303,141.81		10.00	3.50	0.00%	2,797,042.18	1.00925692	2,822,934.17	15,060,996.34	-	
10397010	2014	7.5	1,258,327.16		10.00	2.50	0.00%	943,745.37	1.00925692	952,481.55	3,145,817.90	-	
10397010	2013	8.5	94,598.97		10.00	1.50	0.00%	80,409.12	1.00925692	81,153.47	141,898.46	-	
10397010 Total			63,558,075.53				26,911,995.50		27,161,117.69		366,460,800.34	-	5.77
10397020	2014	7.5	15,623.56		15.00	7.50	0.00%	7,811.78	1.00925692	7,884.09	117,176.70	-	
10397020	2013	8.5	953,331.42		15.00	6.50	0.00%	540,221.14	1.00925692	545,221.92	6,196,654.23	-	
10397020	2012	9.5	1,139,817.39		15.00	5.50	0.00%	721,884.35	1.00925692	728,566.77	6,268,995.65	-	
10397020	2011	10.5	815,200.69		15.00	4.50	0.00%	570,640.48	1.00925692	575,922.86	3,668,403.11	-	
10397020	2010	11.5	1,428,983.10		15.00	3.50	0.00%	1,095,553.71	1.00925692	1,105,695.16	5,001,440.85	-	
10397020	2008	13.5	1,153,221.18		15.00	1.50	0.00%	1,037,899.06	1.00925692	1,047,506.81	1,729,831.77	-	
10397020	2007	14.5	1,157,769.69		15.00	0.50	0.00%	1,119,177.37	1.00925692	1,129,537.50	578,884.85	-	
10397020	2006	15.5	926,696.77		15.00	-	0.00%	926,696.77	1	926,696.77	-	926,696.77	
10397020	2005	16.5	131,495.51		15.00	-	0.00%	131,495.51	1	131,495.51	-	131,495.51	
10397020	2003	18.5	532,158.95		15.00	-	0.00%	532,158.95	1	532,158.95	-	532,158.95	
10397020 Total			8,254,298.26				6,683,539.12		6,730,686.35		23,561,387.15	1,590,351.23	3.54
10397030	2021	0.5	4,027,205.54		15.00	14.50	0.00%	134,240.18	1.00925692	135,482.84	58,394,480.33	-	
10397030	2020	1.5	567,650.49		15.00	13.50	0.00%	56,765.05	1.00925692	57,290.52	7,663,281.62	-	
10397030	2019	2.5	489,096.52		15.00	12.50	0.00%	81,516.09	1.00925692	82,270.67	6,113,706.50	-	
10397030	2018	3.5	415,064.86		15.00	11.50	0.00%	96,848.47	1.00925692	97,744.99	4,773,245.89	-	
10397030	2017	4.5	323,328.95		15.00	10.50	0.00%	96,998.69	1.00925692	97,896.59	3,394,953.98	-	
10397030	2016	5.5	20,577,828.50		15.00	9.50	0.00%	7,545,203.78	1.00925692	7,615,049.13	195,489,370.75	-	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 248 of 266

Electric Theoretical Reserve												
Electric	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	
10397030	2015	6.5	1,144,282.67	15.00	8.50	0.00%	495,855.82	1.00925692	500,445.92	9,726,402.70	-	
10397030	2014	7.5	3,737,277.44	15.00	7.50	0.00%	1,868,638.72	1.00925692	1,885,936.56	28,029,580.80	-	
10397030	2013	8.5	6,404,642.16	15.00	6.50	0.00%	3,629,297.22	1.00925692	3,662,893.34	41,630,174.04	-	
10397030	2012	9.5	2,106,977.52	15.00	5.50	0.00%	1,334,419.10	1.00925692	1,346,771.71	11,588,376.36	-	
10397030	2011	10.5	153,908.78	15.00	4.50	0.00%	107,736.15	1.00925692	108,733.45	692,589.51	-	
10397030	2010	11.5	862,024.76	15.00	3.50	0.00%	660,885.65	1.00925692	667,003.42	3,017,086.66	-	
10397030	2009	12.5	4,931,332.96	15.00	2.50	0.00%	4,109,444.13	1.00925692	4,147,484.93	12,328,332.40	-	
10397030	2008	13.5	583,693.13	15.00	1.50	0.00%	525,323.82	1.00925692	530,186.70	875,539.70	-	
10397030	2007	14.5	131,563.23	15.00	0.50	0.00%	127,177.79	1.00925692	128,355.06	65,781.62	-	
10397030 Total			46,455,877.51				20,870,350.65		21,063,545.82	383,782,902.84	-	8.26
10397040	2021	0.5	5,861,126.50	20.00	19.50	0.00%	146,528.16	1.00925692	147,884.56	114,291,966.75	-	
10397040	2020	1.5	2,741,906.10	20.00	18.50	0.00%	205,642.96	1.00925692	207,546.58	50,725,262.85	-	
10397040	2019	2.5	530,799.28	20.00	17.50	0.00%	66,349.91	1.00925692	66,964.11	9,288,987.40	-	
10397040 Total			9,133,831.88				418,521.03		422,395.25	174,306,217.00	-	19.08
10398000	2020	1.5	721,310.93	15.00	13.50	0.00%	72,131.09	1.00925692	72,798.80	9,737,697.56	-	
10398000	2019	2.5	3,474.30	15.00	12.50	0.00%	579.05	1.00925692	584.41	43,428.75	-	
10398000	2018	3.5	5,705.02	15.00	11.50	0.00%	1,331.17	1.00925692	1,343.49	65,607.73	-	
10398000	2017	4.5	720,018.72	15.00	10.50	0.00%	216,005.62	1.00925692	218,005.16	7,560,196.56	-	
10398000	2016	5.5	83,026.52	15.00	9.50	0.00%	30,443.06	1.00925692	30,724.87	788,751.94	-	
10398000	2015	6.5	21,849.12	15.00	8.50	0.00%	9,467.95	1.00925692	9,555.60	185,717.52	-	
10398000	2013	8.5	68,116.81	15.00	6.50	0.00%	38,599.53	1.00925692	38,956.84	442,759.27	-	
10398000	2012	9.5	16,972.59	15.00	5.50	0.00%	10,749.31	1.00925692	10,848.81	93,349.25	-	
10398000	2011	10.5	34,747.21	15.00	4.50	0.00%	24,323.05	1.00925692	24,548.20	156,362.45	-	
10398000	2010	11.5	63,605.50	15.00	3.50	0.00%	48,764.22	1.00925692	49,215.62	222,619.25	-	
10398000	2009	12.5	3,104.03	15.00	2.50	0.00%	2,586.69	1.00925692	2,610.64	7,760.08	-	
10398000	2008	13.5	45,363.83	15.00	1.50	0.00%	40,827.45	1.00925692	41,205.38	68,045.75	-	
10398000	2007	14.5	115,217.44	15.00	0.50	0.00%	111,376.86	1.00925692	112,407.87	57,608.72	-	
10398000 Total			1,902,512.02				607,185.03		612,805.70	19,429,904.80	-	10.21
Grand Total			646,896,916.49				292,577,272.59		294,999,498.06	4,053,396,440.68	35,084,707.31	6.63

Acct 390

30,686,731.62

7,434,105.27 390 Reserve
743,377.94 Leasehold Improvement
21,050,663.51 Individual Asset Locations
324,227,644.78 Book Reserve
(0.00) Difference
1.01 Proration

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 249 of 266

Gas Theoretical Reserve

Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI
20303003-Sfwr-Foundational	2019	2.5	25,000.00		3	0.5	0	20,833.33	0.960180761	20,003.77	12,500.00	-
20303003-Sfwr-Foundational Total			25,000.00					20,833.33		20,003.77	12,500.00	0.5
20303004-Sfwr-General A	2021	0.5	285,746.07		5	4.5	0	28,574.61	0.960180761	27,436.79	1,285,857.32	-
20303004-Sfwr-General A	2019	2.5	2,290,665.62		5	2.5	0	1,145,332.81	0.960180761	1,099,726.53	5,726,664.05	-
20303004-Sfwr-General A	2018	3.5	1,471,231.26		5	1.5	0	1,029,861.88	0.960180761	988,853.57	2,206,846.89	-
20303004-Sfwr-General A	2017	4.5	57,718.59		5	0.5	0	51,946.73	0.960180761	49,878.25	28,859.30	-
20303004-Sfwr-General A	2016	5.5	2,138,962.21		5	0	0	2,138,962.21	1	2,138,962.21	-	2,138,962.21
20303004-Sfwr-General A	2015	6.5	169,117.51		5	0	0	169,117.51	1	169,117.51	-	169,117.51
20303004-Sfwr-General A	2013	8.5	234,274.41		5	0	0	234,274.41	1	234,274.41	-	234,274.41
20303004-Sfwr-General A	2010	11.5	1,953,538.44		5	0	0	1,953,538.44	1	1,953,538.44	-	1,953,538.44
20303004-Sfwr-General A Total			8,601,254.11					6,751,608.60		6,661,787.70	9,248,227.55	2.252719
Grand Total			8,626,254.11					6,772,441.93		6,681,791.47	9,260,727.55	4,495,892.57

0.960180761

6,681,791.47 Book Reserve
- Difference

Transmission

Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI
366	2015	6.5	-		65	58.51046	-0.05	-	1.32	-	-	
366	2009	12.5	279,691.30		65	52.54047	-0.05	56,293.30	1.32	74,165.20	14,695,111.24	
366	2007	14.5	59.38		65	50.55895	-0.05	13.85	1.32	18.25	3,002.19	
366	2002	19.5	4,040.00		65	45.63696	-0.05	1,263.66	1.32	1,664.85	184,373.31	
366	2001	20.5	6,472.68		65	44.66015	-0.05	2,126.71	1.32	2,801.89	289,070.88	
366	2000	21.5	59,701.67		65	43.68614	-0.05	20,555.33	1.32	27,081.21	2,608,135.51	
366	1998	23.5	15,531.03		65	41.74909	-0.05	5,833.33	1.32	7,685.28	648,406.29	
366	1996	25.5	6,165.72		65	39.82854	-0.05	2,507.08	1.32	3,303.02	245,571.63	
366	1994	27.5	38,635.44		65	37.92752	-0.05	16,896.23	1.32	22,260.42	1,465,346.23	
366	1993	28.5	93,150.46		65	36.98515	-0.05	42,155.01	1.32	55,538.31	3,445,184.02	
366	1992	29.5	70,508.64		65	36.04921	-0.05	32,974.54	1.32	43,443.24	2,541,780.49	
366	1987	34.5	703.33		65	31.47458	-0.05	380.90	1.32	501.83	22,137.01	
366	1983	38.5	1,174.97		65	27.96826	-0.05	702.87	1.32	926.02	32,861.87	
366	1982	39.5	13,705.30		65	27.1161	-0.05	8,387.24	1.32	11,050.01	371,634.30	
366	1980	41.5	62,572.23		65	25.44335	-0.05	39,983.15	1.32	52,676.94	1,592,047.40	
366	1979	42.5	52,371.21		65	24.62382	-0.05	34,158.10	1.32	45,002.56	1,289,579.41	
366	1978	43.5	107,916.14		65	23.81459	-0.05	71,796.90	1.32	94,590.86	2,569,978.95	
366	1974	47.5	13,564.30		65	20.69523	-0.05	9,707.87	1.32	12,789.91	280,716.24	
366	1973	48.5	24,000.58		65	19.94512	-0.05	17,467.85	1.32	23,013.52	478,694.35	
366	1970	51.5	3,076.71		65	17.76145	-0.05	2,347.79	1.32	3,093.16	54,646.83	
366	1969	52.5	560.40		65	17.05581	-0.05	434.02	1.32	571.81	9,558.07	
366	1968	53.5	17,472.72		65	16.36084	-0.05	13,728.48	1.32	18,086.98	285,868.36	
366	1967	54.5	4,465.52		65	15.6757	-0.05	3,558.02	1.32	4,687.62	70,000.17	
366	1965	56.5	137.02		65	14.33959	-0.05	112.13	1.32	143.87	1,964.81	
366	1963	58.5	8,434.97		65	13.06161	-0.05	7,076.98	1.32	8,856.72	110,174.25	
366	1961	60.5	33,160.41		65	11.86267	-0.05	28,463.98	1.32	34,818.43	393,370.84	
366	1960	61.5	4,954.34		65	11.29857	-0.05	4,297.81	1.32	5,202.06	55,976.94	
366	1958	63.5	10,086.75		65	10.24296	-0.05	8,922.10	1.32	10,591.09	103,318.19	
366	1949	72.5	593.31		65	6.621205	-0.05	559.52	1.32	622.98	3,928.43	
366 Total			932,906.53					432,704.78		565,188.02	33,852,438.19	36.28706
367	2021	0.5	692,809.49		70	69.62882	-0.25	4,592.13	1.32	6,050.03	48,239,505.20	
367	2020	1.5	963,427.94		70	68.88837	-0.25	19,124.60	1.32	25,196.24	66,368,978.47	
367	2019	2.5	12,558,624.82		70	68.15151	-0.25	414,544.28	1.32	546,153.10	855,889,257.57	
367	2018	3.5	16,134,479.68		70	67.41749	-0.25	744,063.14	1.32	980,287.05	1,087,746,041.81	
367	2017	4.5	2,090,724.83		70	66.68729	-0.25	123,677.98	1.32	162,943.06	139,424,770.96	
367	2016	5.5	7,125,858.16		70	65.95981	-0.25	514,103.56	1.32	677,320.29	470,020,271.70	
367	2015	6.5	2,270,802.94		70	65.2357	-0.25	193,192.74	1.32	254,527.24	148,137,412.54	
367	2014	7.5	1,000,203.82		70	64.51454	-0.25	97,974.68	1.32	129,079.52	64,527,685.35	
367	2013	8.5	586,952.58		70	63.79627	-0.25	65,023.16	1.32	85,666.61	37,445,383.51	
367	2012	9.5	6,123,875.21		70	63.08117	-0.25	756,607.73	1.32	996,814.28	386,301,231.55	
367	2011	10.5	1,085,632.13		70	62.36851	-0.25	147,946.22	1.32	194,915.94	67,709,260.53	
367	2010	11.5	68,946.33		70	61.65922	-0.25	10,269.04	1.32	13,529.23	4,251,177.14	
367	2009	12.5	116,839.15		70	60.95225	-0.25	18,877.35	1.32	24,870.50	7,121,608.73	
367	2008	13.5	2,554,587.46		70	60.24817	-0.25	444,855.63	1.32	586,087.65	153,909,206.80	
367	2007	14.5	6,016,458.02		70	59.5466	-0.25	1,123,079.86	1.32	1,479,633.36	358,259,589.05	
367	2006	15.5	6,028,439.67		70	58.84746	-0.25	1,200,579.15	1.32	1,581,737.00	354,758,344.26	
367	2005	16.5	12,687,658.84		70	58.151	-0.25	2,684,572.90	1.32	3,536,866.57	737,800,036.52	
367	2004	17.5	1,481,743.05		70	57.45653	-0.25	331,896.42	1.32	437,266.33	85,135,814.00	
367	2003	18.5	1,923,605.22		70	56.76489	-0.25	454,627.37	1.32	598,961.69	109,193,232.95	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 250 of 266

Gas Theoretical Reserve														
Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI		
367	2001	20.5	49,551.53	70	55.38766	-0.25	12,929.71	1.32	17,034.61	2,744,543.44				
367	2000	21.5	42,645.57	70	54.70227	-0.25	11,649.65	1.32	15,348.16	2,332,809.61				
367	1998	23.5	69,258.80	70	53.33792	-0.25	20,607.07	1.32	27,149.36	3,694,120.26				
367	1997	24.5	47,434.14	70	52.65873	-0.25	14,688.72	1.32	19,352.07	2,497,821.62				
367	1995	26.5	7,863.54	70	51.30792	-0.25	2,624.75	1.32	3,458.05	403,461.88				
367	1994	27.5	400,405.87	70	50.63618	-0.25	138,453.36	1.32	182,409.30	20,275,022.91				
367	1993	28.5	173,070.82	70	49.9669	-0.25	61,913.30	1.32	81,569.43	8,647,812.53				
367	1992	29.5	3,396,851.45	70	49.3002	-0.25	1,255,609.74	1.32	1,654,238.61	167,465,455.86				
367	1991	30.5	234,538.41	70	48.63654	-0.25	89,474.13	1.32	117,880.22	11,407,137.46				
367	1990	31.5	566,220.61	70	47.97533	-0.25	222,693.25	1.32	293,393.53	27,164,620.62				
367	1989	32.5	4,527.64	70	47.31779	-0.25	1,833.87	1.32	2,416.09	214,237.91				
367	1988	33.5	2,590.11	70	46.66292	-0.25	1,079.39	1.32	1,422.07	120,862.09				
367	1986	35.5	110,294.63	70	45.3636	-0.25	48,522.55	1.32	63,927.40	5,003,361.48				
367	1985	36.5	457,315.72	70	44.719	-0.25	206,453.58	1.32	271,998.12	20,450,699.85				
367	1984	37.5	430,823.99	70	44.07833	-0.25	199,422.78	1.32	262,735.19	18,990,003.73				
367	1983	38.5	88,045.92	70	43.44088	-0.25	41,757.54	1.32	55,014.65	3,824,792.16				
367	1982	39.5	544,244.94	70	42.80803	-0.25	264,269.47	1.32	348,169.30	23,298,055.35				
367	1981	40.5	1,106,791.16	70	42.17861	-0.25	549,865.57	1.32	724,435.96	46,682,909.37				
367	1980	41.5	1,146,504.87	70	41.55357	-0.25	582,392.29	1.32	767,289.21	47,641,372.66				
367	1979	42.5	70,846.42	70	40.93259	-0.25	36,773.61	1.32	48,448.43	2,899,927.39				
367	1978	43.5	1,084,443.24	70	40.31574	-0.25	574,837.45	1.32	757,335.88	43,720,129.54				
367	1977	44.5	1,065.00	70	39.70357	-0.25	576.17	1.32	759.10	42,284.30				
367	1976	45.5	787,943.30	70	39.09523	-0.25	434,842.93	1.32	572,896.13	30,804,826.90				
367	1975	46.5	712,098.15	70	38.49221	-0.25	400,654.33	1.32	527,853.39	27,410,227.97				
367	1973	48.5	21,441.43	70	37.29909	-0.25	12,520.61	1.32	16,495.63	799,745.87				
367	1969	52.5	46,362.59	70	34.96946	-0.25	29,001.90	1.32	38,209.38	1,621,274.78				
367	1968	53.5	1,023.00	70	34.39964	-0.25	650.34	1.32	856.81	35,190.83				
367	1966	55.5	394,804.36	70	33.27389	-0.25	258,921.95	1.32	341,124.05	13,136,676.06				
367	1965	56.5	1,974.56	70	32.71848	-0.25	1,314.55	1.32	1,731.89	64,604.60				
367	1963	58.5	73,890.39	70	31.62266	-0.25	50,637.80	1.32	66,714.21	2,336,610.31				
367	1960	61.5	224,764.44	70	30.01611	-0.25	160,481.38	1.32	211,430.74	6,746,553.26				
367	1959	62.5	42,600.30	70	29.49076	-0.25	30,816.17	1.32	40,599.64	1,256,315.35				
367	1958	63.5	879,434.72	70	28.9703	-0.25	644,338.34	1.32	848,901.79	25,477,483.27				
367	1957	64.5	895,048.71	70	28.45469	-0.25	664,019.26	1.32	874,830.98	25,468,330.89				
367	1956	65.5	318,819.42	70	27.94431	-0.25	239,431.61	1.32	315,445.96	8,909,189.03				
367	1953	68.5	152,536.76	70	26.44212	-0.25	118,646.03	1.32	156,313.57	4,033,395.77				
367	1952	69.5	1,013.14	70	25.95132	-0.25	796.92	1.32	1,049.92	26,292.32				
367	1950	71.5	246,822.43	70	24.98395	-0.25	198,410.22	1.32	261,401.16	6,166,598.02				
367 Total			96,347,581.42				16,933,520.24		22,309,545.68	5,796,053,565.86		60.15775		
369	2021	0.5	872,084.90	47	46.62882	-0.35	9,297.88	1.32	12,249.75	40,664,286.34				
369	2020	1.5	469,705.90	47	45.89019	-0.35	14,973.01	1.32	19,726.61	21,554,894.87				
369	2019	2.5	959,253.70	47	45.15646	-0.35	50,795.12	1.32	66,921.46	43,316,501.33				
369	2018	3.5	-	47	44.42748	-0.35	-	1.32	-	-				
369	2017	4.5	1,959,775.30	47	43.70314	-0.35	185,584.87	1.32	244,504.04	85,648,336.26				
369	2016	5.5	99,128.68	47	42.9833	-0.35	11,436.81	1.32	15,067.74	4,260,877.69				
369	2015	6.5	969,800.00	47	42.26783	-0.35	131,819.24	1.32	173,668.99	40,991,337.65				
369	2014	7.5	1,070,452.52	47	41.55658	-0.35	167,369.09	1.32	220,505.14	44,484,344.71				
369	2013	8.5	201,162.53	47	40.84955	-0.35	35,537.78	1.32	46,820.25	8,217,397.82				
369	2012	9.5	221,053.64	47	40.14651	-0.35	43,515.67	1.32	57,330.95	8,874,531.06				
369	2011	10.5	54,625.78	47	39.44724	-0.35	11,850.57	1.32	15,612.87	2,154,836.25				
369	2010	11.5	340,714.35	47	38.75159	-0.35	80,722.84	1.32	106,350.59	13,203,223.82				
369	2009	12.5	476,385.39	47	38.0594	-0.35	122,337.88	1.32	161,177.51	18,130,942.59				
369	2008	13.5	1,935,899.14	47	37.3705	-0.35	535,454.37	1.32	705,449.52	72,345,514.94				
369	2006	15.5	671,844.63	47	36.00214	-0.35	212,233.07	1.32	279,612.47	24,187,842.41				
369	2005	16.5	1,575,613.55	47	35.3229	-0.35	528,470.43	1.32	696,248.33	55,655,236.71				
369	2004	17.5	1,371,668.27	47	34.64707	-0.35	486,692.91	1.32	641,207.35	47,524,285.20				
369	2003	18.5	332,616.29	47	33.97481	-0.35	124,440.98	1.32	163,948.29	11,300,575.92				
369	2001	20.5	254,615.37	47	32.64195	-0.35	105,006.42	1.32	138,343.69	8,311,143.20				
369	2000	21.5	182,954.06	47	31.98187	-0.35	78,921.24	1.32	103,977.02	5,851,212.60				
369	1999	22.5	101,163.95	47	31.32636	-0.35	45,544.03	1.32	60,003.27	3,169,098.62				
369	1998	23.5	167,312.28	47	30.67572	-0.35	78,450.89	1.32	103,357.35	5,132,423.82				
369	1997	24.5	638,482.36	47	30.03044	-0.35	311,211.33	1.32	410,014.17	19,173,906.20				
369	1996	25.5	204,182.60	47	29.39057	-0.35	103,276.14	1.32	136,064.08	6,001,042.39				
369	1995	26.5	137,633.97	47	28.75635	-0.35	72,122.94	1.32	95,020.40	3,957,849.93				
369	1994	27.5	98,517.36	47	28.12801	-0.35	53,403.09	1.32	70,357.41	2,771,097.29				
369	1993	28.5	99,578.55	47	27.50578	-0.35	55,758.05	1.32	73,460.02	2,738,985.79				
369	1992	29.5	426,381.96	47	26.88986	-0.35	246,291.69	1.32	324,483.96	11,465,352.49				
369	1991	30.5	111,167.58	47	26.28044	-0.35	66,159.87	1.32	87,164.19	2,921,532.80				
369	1990	31.5	182,011.01	47	25.67773	-0.35	111,472.30	1.32	146,862.34	4,673,629.94				
369	1989	32.5	164,480.46	47	25.08209	-0.35	103,549.85	1.32	136,424.68	4,125,512.88				
369	1988	33.5	50,790.36	47	24.4934	-0.35	32,834.25	1.32	43,258.41	1,244,028.71				
369	1987	34.5	104,754.04	47	23.91179	-0.35	69,469.93	1.32	91,525.13	2,504,857.03				
369	1986	35.5	28,995.74	47	23.33736	-0.35	19,707.58	1.32	25,964.31	676,683.96				
369	1985	36.5	-	47	22.77017	-0.35	-	1.32	-	-				
369	1984	37.5	17,203.06	47	22.2103	-0.35	12,249.34	1.32	16,138.24	382,085.19				
369	1983	38.5	7,143.74	47	21.6578	-0.35	5,200.03	1.32	6,850.93	154,717.67				
369	1982	39.5	2,590.52	47	21.11277	-0.35	1,926.23	1.32	2,537.77	54,693.05				

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 251 of 266

Gas Theoretical Reserve													
Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI	
369	1981	40.5	40,475.88	47	20.57533	-0.35	30,721.46		1.32	40,474.85	832,804.51		
369	1980	41.5	122,139.45	47	20.0453	-0.35	94,564.12		1.32	124,586.17	2,448,321.92		
369	1979	42.5	191,048.88	47	19.52268	-0.35	150,783.83		1.32	198,654.42	3,729,786.34		
369	1978	43.5	113,169.42	47	19.00744	-0.35	90,992.91		1.32	119,881.19	2,151,061.30		
369	1977	44.5	2,311.98	47	18.49956	-0.35	1,892.66		1.32	2,493.53	42,770.62		
369	1976	45.5	5,541.15	47	17.99899	-0.35	4,615.82		1.32	6,081.24	99,735.13		
369	1974	47.5	8,451.72	47	17.0197	-0.35	7,278.08		1.32	9,588.72	143,845.71		
369	1973	48.5	14,032.12	47	16.54092	-0.35	12,276.54		1.32	16,174.07	232,104.19		
369	1972	49.5	7,416.77	47	16.06921	-0.35	6,589.34		1.32	8,681.31	119,181.63		
369	1970	51.5	29,187.75	47	15.14667	-0.35	26,704.92		1.32	35,183.16	442,097.25		
369	1969	52.5	311.03	47	14.69568	-0.35	288.60		1.32	380.23	4,570.80		
369	1968	53.5	15,356.19	47	14.25144	-0.35	14,444.80		1.32	19,030.71	218,847.85		
369	1967	54.5	440.82	47	13.81386	-0.35	420.20		1.32	553.60	6,089.42		
369	1965	56.5	1,464.64	47	12.95831	-0.35	1,432.12		1.32	1,886.78	18,979.26		
369	1962	59.5	4,115.82	47	11.72241	-0.35	4,170.53		1.32	5,494.58	48,247.33		
369	1961	60.5	84,218.94	47	11.32274	-0.35	86,305.25		1.32	113,695.57	953,588.82		
369	1960	61.5	1,235.10	47	10.92907	-0.35	1,279.66		1.32	1,667.39	13,498.50		
369	1958	63.5	2,158.82	47	10.15924	-0.35	2,284.45		1.32	2,914.41	21,931.98		
369 Total			17,204,820.02				4,862,132.98			6,405,631.18	639,352,281.69		37.16123
Grand Total			114,485,307.97				22,228,358.00			29,280,364.89	6,469,258,285.74		

1.32 Proration Factor'
29,280,364.89 Book Reserve
- Difference

Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI	
375	2018	3.5	149,683.59	50	46.5	-0.05	11,001.74		1.105329535	12,160.55	6,960,286.94		
375	2014	7.5	670,743.98	50	42.5	-0.05	105,642.18		1.105329535	116,769.42	28,506,619.15		
375	2011	10.5	3,115.75	50	39.5	-0.05	687.02		1.105329535	759.39	123,072.13		
375	2008	13.5	6,491.85	50	36.5	-0.05	1,840.44		1.105329535	2,034.29	236,952.53		
375	2001	20.5	3,679.36	50	29.50044	-0.05	1,583.93		1.105329535	1,750.76	108,542.75		
375	1996	25.5	5,520.00	50	24.51696	-0.05	2,953.99		1.105329535	3,265.14	135,333.63		
375	1994	27.5	11,065.43	50	22.54373	-0.05	6,380.12		1.105329535	7,052.14	249,456.03		
375	1993	28.5	-	50	21.56576	-0.05	-		1.105329535	-	-		
375	1992	29.5	4,598.53	50	20.59541	-0.05	2,839.58		1.105329535	3,138.67	94,708.60		
375	1990	31.5	-	50	18.68333	-0.05	-		1.105329535	-	-		
375	1989	32.5	3,873.75	50	17.74441	-0.05	2,623.95		1.105329535	2,900.33	68,737.40		
375	1986	35.5	-	50	15.01179	-0.05	-		1.105329535	-	-		
375	1983	38.5	14,511.11	50	12.43559	-0.05	11,447.13		1.105329535	12,652.85	180,454.16		
375	1982	39.5	185.34	50	11.62034	-0.05	149.38		1.105329535	165.11	2,153.71		
375	1958	63.5	1,283.77	50	1.244495	-0.05	1,314.41		1.105329535	1,347.96	1,597.65		
375	1957	64.5	929.51	50	1.013838	-0.05	956.20		1.105329535	975.99	942.37		
375	1955	66.5	1,097.21	50	0.612556	-0.05	1,137.96		1.105329535	1,152.07	672.10		
375	1948	73.5	768.75	50	0	-0.05	807.19		1.105329535	807.19	-		
375 Total			877,547.93				151,365.21			166,931.85	36,669,529.14		41.78635
376 Steel	2021	0.5	40,410,106.48	61	60.52747	-0.35	422,590.41		1.105329535	467,101.66	2,445,921,669.31		
376 Steel	2020	1.5	57,177,838.02	61	59.58452	-0.35	1,791,162.94		1.105329535	1,979,825.29	3,406,914,090.24		
376 Steel	2019	2.5	12,287,540.10	61	58.64444	-0.35	640,565.05		1.105329535	708,035.46	720,595,895.85		
376 Steel	2018	3.5	19,766,873.98	61	57.70776	-0.35	1,440,234.30		1.105329535	1,591,933.51	1,140,702,059.12		
376 Steel	2017	4.5	9,506,606.50	61	56.77438	-0.35	889,037.11		1.105329535	982,678.98	539,731,689.94		
376 Steel	2016	5.5	15,266,866.70	61	55.84427	-0.35	1,741,984.08		1.105329535	1,925,466.45	852,566,995.52		
376 Steel	2015	6.5	26,070,284.15	61	54.91817	-0.35	3,509,003.17		1.105329535	3,878,604.84	1,431,732,375.11		
376 Steel	2014	7.5	13,224,678.77	61	53.99568	-0.35	2,050,006.46		1.105329535	2,265,932.69	714,075,483.29		
376 Steel	2013	8.5	16,167,638.92	61	53.07699	-0.35	2,834,918.12		1.105329535	3,133,518.72	858,129,673.95		
376 Steel	2012	9.5	1,227,650.50	61	52.16276	-0.35	240,101.83		1.105329535	265,391.65	64,037,634.71		
376 Steel	2011	10.5	1,384,970.87	61	51.25252	-0.35	298,769.87		1.105329535	330,239.16	70,983,251.37		
376 Steel	2010	11.5	978,958.61	61	50.34675	-0.35	230,807.75		1.105329535	255,118.62	49,287,384.40		
376 Steel	2009	12.5	7,007,718.09	61	49.44577	-0.35	1,791,932.16		1.105329535	1,980,675.54	346,502,016.90		
376 Steel	2008	13.5	1,961,022.81	61	48.54924	-0.35	540,359.24		1.105329535	597,275.02	95,206,159.20		
376 Steel	2007	14.5	111,562.03	61	47.65786	-0.35	32,941.68		1.105329535	36,411.41	5,316,807.83		
376 Steel	2006	15.5	1,546,822.78	61	46.7716	-0.35	487,080.46		1.105329535	538,384.42	72,347,368.60		

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 252 of 266

Gas Theoretical Reserve													
Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI	
376 Steel	2005	16.5	919,713.00	61	45.89022	-0.35	307,549.08	1.105329535	339,943.08	42,205,830.99			
376 Steel	2004	17.5	1,830,485.55	61	45.01475	-0.35	647,574.28	1.105329535	715,782.97	82,398,854.90			
376 Steel	2003	18.5	555,755.67	61	44.14465	-0.35	207,312.58	1.105329535	229,148.72	24,533,638.43			
376 Steel	2002	19.5	2,251,791.01	61	43.27997	-0.35	883,072.52	1.105329535	976,086.13	97,457,456.37			
376 Steel	2001	20.5	956,344.40	61	42.4218	-0.35	393,207.52	1.105329535	434,623.89	40,569,853.74			
376 Steel	2000	21.5	1,454,097.98	61	41.56928	-0.35	625,297.22	1.105329535	691,159.49	60,445,806.08			
376 Steel	1999	22.5	983,859.65	61	40.72289	-0.35	441,512.60	1.105329535	488,016.91	40,065,610.27			
376 Steel	1998	23.5	2,000,923.32	61	39.88326	-0.35	935,107.10	1.105329535	1,033,601.50	79,803,335.01			
376 Steel	1997	24.5	985,011.37	61	39.04967	-0.35	478,504.81	1.105329535	528,905.50	38,464,365.00			
376 Steel	1996	25.5	1,152,194.31	61	38.22295	-0.35	580,800.78	1.105329535	641,976.26	44,040,262.04			
376 Steel	1995	26.5	851,164.31	61	37.40315	-0.35	444,499.65	1.105329535	491,318.59	31,836,223.81			
376 Steel	1994	27.5	6,631,498.10	61	36.58978	-0.35	3,582,508.89	1.105329535	3,959,852.88	242,645,056.55			
376 Steel	1993	28.5	737,766.10	61	35.78404	-0.35	411,716.45	1.105329535	455,082.35	26,400,247.94			
376 Steel	1992	29.5	1,367,618.64	61	34.98531	-0.35	787,385.72	1.105329535	870,320.69	47,846,567.55			
376 Steel	1991	30.5	1,066,096.94	61	34.19338	-0.35	632,473.92	1.105329535	699,092.11	36,453,462.05			
376 Steel	1990	31.5	3,231,816.95	61	33.40988	-0.35	1,973,351.00	1.105329535	2,181,203.14	107,974,603.55			
376 Steel	1989	32.5	2,004,051.05	61	32.63345	-0.35	1,258,111.97	1.105329535	1,390,628.32	65,399,091.72			
376 Steel	1988	33.5	835,221.26	61	31.86454	-0.35	538,551.62	1.105329535	595,277.01	26,613,942.08			
376 Steel	1987	34.5	943,571.68	61	31.10419	-0.35	624,293.99	1.105329535	690,050.59	29,349,032.81			
376 Steel	1986	35.5	1,496,950.71	61	30.35131	-0.35	1,015,367.81	1.105329535	1,122,316.03	45,434,410.56			
376 Steel	1985	36.5	1,275,308.42	61	29.60677	-0.35	886,043.88	1.105329535	979,370.47	37,757,756.69			
376 Steel	1984	37.5	1,180,362.50	61	28.87092	-0.35	839,300.83	1.105329535	927,704.00	34,078,148.95			
376 Steel	1983	38.5	1,466,629.18	61	28.14299	-0.35	1,066,478.90	1.105329535	1,178,810.63	41,275,333.28			
376 Steel	1982	39.5	1,022,174.02	61	27.42435	-0.35	759,544.44	1.105329535	839,546.90	28,032,459.11			
376 Steel	1981	40.5	2,037,391.58	61	26.71458	-0.35	1,545,923.02	1.105329535	1,708,754.37	54,428,068.50			
376 Steel	1980	41.5	1,037,696.91	61	26.01329	-0.35	803,484.68	1.105329535	888,115.35	26,993,907.54			
376 Steel	1979	42.5	1,034,606.11	61	25.32239	-0.35	816,910.87	1.105329535	902,955.72	26,198,703.55			
376 Steel	1978	43.5	691,806.03	61	24.64063	-0.35	556,678.70	1.105329535	615,313.41	17,046,537.80			
376 Steel	1977	44.5	344,300.60	61	23.9683	-0.35	282,172.98	1.105329535	311,894.13	8,252,298.35			
376 Steel	1976	45.5	584,657.66	61	23.30712	-0.35	487,713.60	1.105329535	539,084.24	13,626,687.99			
376 Steel	1975	46.5	571,387.75	61	22.65569	-0.35	484,881.72	1.105329535	535,954.08	12,945,182.59			
376 Steel	1974	47.5	262,205.24	61	22.015	-0.35	226,226.18	1.105329535	250,054.48	5,772,447.83			
376 Steel	1973	48.5	160,153.13	61	21.38596	-0.35	140,406.90	1.105329535	155,195.90	3,425,029.07			
376 Steel	1972	49.5	218,674.98	61	20.76756	-0.35	194,706.02	1.105329535	215,214.32	4,541,345.99			
376 Steel	1971	50.5	163,242.38	61	20.16136	-0.35	147,539.46	1.105329535	163,079.72	3,291,187.57			
376 Steel	1970	51.5	262,383.86	61	19.56732	-0.35	240,593.61	1.105329535	265,935.22	5,134,148.69			
376 Steel	1969	52.5	685,647.78	61	18.98486	-0.35	637,544.92	1.105329535	704,697.23	13,016,929.17			
376 Steel	1968	53.5	437,524.97	61	18.41608	-0.35	412,337.06	1.105329535	455,768.33	8,057,496.60			
376 Steel	1967	54.5	986,860.07	61	17.85993	-0.35	942,194.11	1.105329535	1,041,434.98	17,625,248.81			
376 Steel	1966	55.5	770,712.98	61	17.31638	-0.35	745,101.16	1.105329535	823,582.31	13,345,958.06			
376 Steel	1965	56.5	1,222,018.62	61	16.78762	-0.35	1,195,709.56	1.105329535	1,321,653.09	20,514,778.12			
376 Steel	1964	57.5	830,883.41	61	16.2719	-0.35	822,478.40	1.105329535	909,109.67	13,520,049.27			
376 Steel	1963	58.5	960,347.94	61	15.77001	-0.35	961,300.20	1.105329535	1,062,553.51	15,144,696.62			
376 Steel	1962	59.5	1,791,527.39	61	15.28294	-0.35	1,812,615.42	1.105329535	2,003,537.36	27,379,807.40			
376 Steel	1961	60.5	2,467,353.07	61	14.80095	-0.35	2,522,248.48	1.105329535	2,787,915.74	36,540,272.69			
376 Steel	1960	61.5	1,255,839.12	61	14.35066	-0.35	1,296,532.75	1.105329535	1,433,095.94	18,022,113.95			
376 Steel	1959	62.5	910,300.91	61	13.90633	-0.35	948,749.35	1.105329535	1,048,680.68	12,658,940.30			
376 Steel	1958	63.5	453,046.83	61	13.47588	-0.35	476,498.02	1.105329535	526,687.34	6,105,205.17			
376 Steel	1957	64.5	468,652.33	61	13.06005	-0.35	497,224.20	1.105329535	549,596.59	6,120,624.74			
376 Steel	1956	65.5	579,188.51	61	12.65814	-0.35	619,651.08	1.105329535	684,918.64	7,331,450.40			
376 Steel	1955	66.5	252,429.55	61	12.26996	-0.35	272,233.11	1.105329535	300,907.29	3,097,299.22			
376 Steel	1954	67.5	723,371.83	61	11.89543	-0.35	786,117.50	1.105329535	868,918.89	8,604,816.80			
376 Steel	1953	68.5	459,435.85	61	11.53399	-0.35	502,962.59	1.105329535	555,939.41	5,299,128.96			
376 Steel	1952	69.5	76,567.53	61	11.18549	-0.35	84,412.05	1.105329535	93,303.13	856,445.34			
376 Steel	1951	70.5	134,005.59	61	10.84881	-0.35	148,733.27	1.105329535	164,399.28	1,453,800.65			
376 Steel	1950	71.5	12,493.93	61	10.52417	-0.35	13,956.82	1.105329535	15,426.88	131,488.27			
376 Steel	1949	72.5	242,948.19	61	10.21063	-0.35	273,080.34	1.105329535	301,843.76	2,480,654.08			
376 Steel Total			284,387,208.06				61,159,980.32		67,601,932.58	14,584,094,654.93	-	51.28253	
376 Plastic	2021	0.5	43,052,529.16	53	52.50041	-0.3	52,566.59	1.105329535	583,134.93	2,260,275,561.59			
376 Plastic	2020	1.5	47,718,588.97	53	51.50142	-0.3	1,754,026.57	1.105329535	1,938,777.37	2,457,574,901.48			
376 Plastic	2019	2.5	43,132,467.69	53	50.50272	-0.3	2,642,043.09	1.105329535	2,920,328.26	2,178,306,722.99			
376 Plastic	2018	3.5	27,769,109.87	53	49.50438	-0.3	2,380,971.95	1.105329535	2,631,758.61	1,374,692,428.42			
376 Plastic	2017	4.5	19,033,468.62	53	48.50648	-0.3	2,097,838.28	1.105329535	2,318,802.61	923,246,583.98			
376 Plastic	2016	5.5	17,191,133.22	53	47.50913	-0.3	2,315,330.92	1.105329535	2,559,203.65	816,735,800.19			
376 Plastic	2015	6.5	20,724,391.11	53	46.51245	-0.3	3,297,845.06	1.105329535	3,645,205.55	863,942,122.39			
376 Plastic	2014	7.5	21,181,961.33	53	45.51656	-0.3	3,888,078.73	1.105329535	4,297,608.25	964,129,971.43			
376 Plastic	2013	8.5	10,611,413.20	53	44.52163	-0.3	2,206,749.95	1.105329535	2,439,185.89	472,437,401.66			
376 Plastic	2012	9.5	11,318,910.17	53	43.52787	-0.3	2,629,781.71	1.105329535	2,906,775.39	492,688,061.74			
376 Plastic	2011	10.5	11,893,310.01	53	42.53549	-0.3	3,052,735.68	1.105329535	3,374,278.91	505,887,745.21			
376 Plastic	2010	11.5	11,543,209.96	53	41.54471	-0.3	3,243,397.41	1.105329535	3,585,022.95	479,559,310.26			
376 Plastic	2009	12.5	9,008,616.18	53	40.5558	-0.3	2,749,745.37	1.105329535	3,039,374.77	365,351,654.09			
376 Plastic	2008	13.5	18,644,775.75	53	39.56906	-0.3	6,142,299.99	1.105329535	6,789,265.59	737,756,268.98			
376 Plastic	2007	14.5	10,307,658.66	53	38.58482	-0.3	3,644,580.78	1.105329535	4,028,462.78	397,719,154.02			
376 Plastic	2006	15.5	15,898,906.26	53	37.60345	-0.3	6,004,243.01	1.105329535	6,636,667.13	597,853,663.01			
376 Plastic	2005	16.5	11,773,030.23	53	36.62533	-0.3	4,728,552.83	1.105329535	5,226,609.09	431,191,140.82			
376 Plastic	2004	17.5	12,929,670.50	53	35.65091	-0.3	5,502,140.68	1.105329535	6,081,678.59	460,954,493.47			
376 Plastic	2003	18.5	9,675,863.25	53	34.68079	-0.3	4,347,743.10	1.105329535	4,805,688.86	335,566,610.47			

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 253 of 266

Gas Theoretical Reserve													
Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI	
376 Plastic	2002	19.5	11,459,692.50	53	33.71541	-0.3	5,420,644.76	1.105329535	5,991,598.75	386,368,185.27			
376 Plastic	2001	20.5	5,802,454.92	53	32.75525	-0.3	2,881,320.64	1.105329535	3,184,808.80	190,060,884.73			
376 Plastic	2000	21.5	14,394,729.42	53	31.8009	-0.3	7,484,942.23	1.105329535	8,273,327.72	457,765,322.02			
376 Plastic	1999	22.5	12,253,759.23	53	30.85292	-0.3	6,656,612.56	1.105329535	7,357,750.47	378,064,265.48			
376 Plastic	1998	23.5	15,346,612.69	53	29.91192	-0.3	8,690,960.53	1.105329535	9,606,375.36	459,046,697.09			
376 Plastic	1997	24.5	13,361,073.01	53	28.97853	-0.3	7,872,423.93	1.105329535	8,701,622.68	387,184,201.61			
376 Plastic	1996	25.5	11,163,968.63	53	28.05336	-0.3	6,831,219.18	1.105329535	7,550,748.31	313,186,786.35			
376 Plastic	1995	26.5	12,548,920.09	53	27.13705	-0.3	7,960,712.94	1.105329535	8,799,211.13	340,540,621.73			
376 Plastic	1994	27.5	10,838,681.65	53	26.23066	-0.3	7,116,749.11	1.105329535	7,866,352.98	284,305,740.69			
376 Plastic	1993	28.5	6,656,019.84	53	25.33446	-0.3	4,516,699.47	1.105329535	4,992,441.33	168,626,688.36			
376 Plastic	1992	29.5	7,756,207.58	53	24.44907	-0.3	5,431,717.39	1.105329535	6,003,837.65	189,632,062.06			
376 Plastic	1991	30.5	6,593,723.62	53	23.57506	-0.3	4,758,979.22	1.105329535	5,260,240.28	155,447,429.96			
376 Plastic	1990	31.5	10,656,794.90	53	22.71298	-0.3	7,916,816.47	1.105329535	8,750,691.06	242,047,612.05			
376 Plastic	1989	32.5	5,344,685.79	53	21.86335	-0.3	4,081,892.86	1.105329535	4,511,836.74	116,852,714.69			
376 Plastic	1988	33.5	3,951,129.67	53	21.02661	-0.3	3,098,685.34	1.105329535	3,425,068.43	83,078,854.73			
376 Plastic	1987	34.5	3,693,019.40	53	20.20317	-0.3	2,970,851.39	1.105329535	3,283,769.78	74,610,702.44			
376 Plastic	1986	35.5	2,827,560.78	53	19.39348	-0.3	2,330,789.22	1.105329535	2,576,290.16	54,836,237.78			
376 Plastic	1985	36.5	3,523,716.71	53	18.59827	-0.3	2,973,368.87	1.105329535	3,286,552.42	65,535,024.20			
376 Plastic	1984	37.5	2,200,078.79	53	17.81721	-0.3	1,898,610.89	1.105329535	2,098,590.69	39,199,270.22			
376 Plastic	1983	38.5	1,992,880.74	53	17.0504	-0.3	1,757,287.64	1.105329535	1,942,381.93	33,979,413.77			
376 Plastic	1982	39.5	3,465,611.13	53	16.29782	-0.3	3,119,889.39	1.105329535	3,448,505.88	56,481,899.46			
376 Plastic	1981	40.5	5,338,082.16	53	15.55935	-0.3	4,902,257.86	1.105329535	5,418,610.39	83,057,072.64			
376 Plastic	1980	41.5	4,835,174.09	53	14.83475	-0.3	4,526,345.12	1.105329535	5,003,102.94	71,728,618.17			
376 Plastic	1979	42.5	1,774,986.02	53	14.12368	-0.3	1,692,573.84	1.105329535	1,870,851.85	25,069,325.68			
376 Plastic	1978	43.5	970,932.40	53	13.42561	-0.3	942,476.81	1.105329535	1,041,747.45	13,035,362.65			
376 Plastic	1977	44.5	651,017.62	53	12.74033	-0.3	642,880.80	1.105329535	710,595.14	8,294,178.01			
376 Plastic	1976	45.5	803,085.53	53	12.06881	-0.3	806,275.84	1.105329535	891,200.49	9,692,287.48			
376 Plastic	1975	46.5	725,747.59	53	11.41314	-0.3	740,302.55	1.105329535	818,278.28	8,283,056.67			
376 Plastic	1974	47.5	399,288.58	53	10.7769	-0.3	413,527.63	1.105329535	457,084.30	4,303,091.50			
376 Plastic	1973	48.5	553,373.06	53	10.16391	-0.3	581,427.12	1.105329535	642,668.57	5,624,435.64			
376 Plastic	1972	49.5	488,940.12	53	9.577557	-0.3	520,759.75	1.105329535	575,611.13	4,682,851.87			
376 Plastic	1971	50.5	306,922.25	53	9.020322	-0.3	331,091.40	1.105329535	365,965.10	2,768,537.52			
376 Plastic	1970	51.5	402,920.46	53	8.493663	-0.3	439,854.11	1.105329535	486,183.74	3,422,270.60			
376 Plastic	1969	52.5	313,212.00	53	7.998009	-0.3	345,730.43	1.105329535	382,146.05	2,505,072.39			
376 Plastic	1968	53.5	138,425.26	53	7.53264	-0.3	154,374.87	1.105329535	170,635.10	1,042,794.03			
376 Plastic	1967	54.5	36,975.76	53	7.097891	-0.3	41,631.04	1.105329535	46,016.02	262,449.91			
376 Plastic	1966	55.5	9,552.51	53	6.689576	-0.3	10,850.85	1.105329535	11,993.76	63,902.24			
376 Plastic Total			556,988,970.64				186,019,205.73		205,612,522.08	21,936,555,517.92	-	39.38418	
378	2021	0.5	1,384,528.30	45	44.58808	-0.25	15,842.08	1.105329535	17,510.72	61,733,458.60			
378	2020	1.5	2,009,616.37	45	43.76801	-0.25	68,773.20	1.105329535	76,017.05	87,956,901.34			
378	2019	2.5	317,874.10	45	42.95296	-0.25	18,075.07	1.105329535	19,978.91	13,653,631.91			
378	2018	3.5	27,758.18	45	42.14294	-0.25	2,202.97	1.105329535	2,435.01	1,169,811.23			
378	2017	4.5	311,739.63	45	41.33798	-0.25	31,711.05	1.105329535	35,051.16	12,886,685.65			
378	2016	5.5	820,419.82	45	40.53846	-0.25	101,676.02	1.105329535	112,385.51	33,258,555.24			
378	2015	6.5	1,096,374.53	45	39.74405	-0.25	160,069.28	1.105329535	176,929.30	43,574,359.75			
378	2014	7.5	507,104.84	45	38.95476	-0.25	85,154.76	1.105329535	94,124.07	19,754,146.32			
378	2013	8.5	2,248,851.44	45	38.17061	-0.25	426,619.30	1.105329535	471,554.91	85,840,020.02			
378	2012	9.5	74,447.61	45	37.39181	-0.25	15,733.65	1.105329535	17,390.87	2,783,730.89			
378	2011	10.5	189,325.70	45	36.61839	-0.25	44,079.29	1.105329535	48,722.14	6,932,801.94			
378	2010	11.5	70,550.18	45	35.85018	-0.25	17,931.16	1.105329535	19,819.84	2,529,236.51			
378	2009	12.5	111,251.02	45	35.08719	-0.25	30,633.61	1.105329535	33,860.24	3,903,485.79			
378	2007	14.5	145,011.08	45	33.57747	-0.25	46,010.94	1.105329535	50,857.26	4,869,104.61			
378	2006	15.5	547,878.15	45	32.83097	-0.25	185,198.57	1.105329535	204,705.44	17,987,368.37			
378	2004	17.5	501,197.48	45	31.35516	-0.25	189,965.53	1.105329535	209,974.51	15,715,127.68			
378	2003	18.5	11.93	45	30.62653	-0.25	4.76	1.105329535	5.26	365.37			
378	2002	19.5	4,906.54	45	29.90451	-0.25	2,057.41	1.105329535	2,274.11	146,727.66			
378	2001	20.5	46,235.02	45	29.18912	-0.25	20,306.01	1.105329535	22,444.84	1,349,559.36			
378	2000	21.5	242,308.14	45	28.48061	-0.25	111,188.39	1.105329535	122,899.81	6,901,084.36			
378	1999	22.5	345,615.76	45	27.77926	-0.25	165,326.65	1.105329535	182,740.43	9,600,949.71			
378	1998	23.5	144,965.63	45	27.08587	-0.25	72,137.03	1.105329535	79,735.19	3,926,520.21			
378	1997	24.5	156,501.49	45	26.4002	-0.25	80,858.24	1.105329535	89,375.00	4,131,670.32			
378	1996	25.5	250,519.89	45	25.7225	-0.25	134,149.93	1.105329535	148,279.88	6,443,997.62			
378	1995	26.5	205,902.43	45	25.05303	-0.25	114,086.94	1.105329535	126,103.66	5,158,479.55			
378	1994	27.5	377,672.62	45	24.39235	-0.25	216,192.96	1.105329535	238,964.47	9,212,321.22			
378	1993	28.5	208,538.25	45	23.74072	-0.25	123,149.24	1.105329535	136,120.49	4,950,848.62			
378	1992	29.5	84,169.81	45	23.09811	-0.25	51,207.72	1.105329535	56,601.40	1,944,163.61			
378	1991	30.5	149,160.44	45	22.46475	-0.25	93,371.32	1.105329535	103,206.08	3,350,852.29			
378	1990	31.5	133,237.18	45	21.84088	-0.25	85,712.68	1.105329535	94,740.76	2,910,016.59			
378	1989	32.5	470,264.85	45	21.22735	-0.25	310,540.03	1.105329535	343,249.07	9,982,477.03			
378	1988	33.5	21,237.05	45	20.62379	-0.25	14,379.97	1.105329535	15,894.60	437,988.40			
378	1987	34.5	13,596.13	45	20.03039	-0.25	9,430.28	1.105329535	10,423.57	272,335.79			
378	1986	35.5	58,501.27	45	19.44736	-0.25	41,523.94	1.105329535	45,897.64	1,137,695.26			
378	1985	36.5	30,159.90	45	18.87521	-0.25	21,886.69	1.105329535	24,192.01	569,274.54			
378	1984	37.5	84,426.47	45	18.31414	-0.25	62,583.15	1.105329535	69,175.00	1,546,197.77			
378	1983	38.5	186,344.46	45	17.76398	-0.25	140,980.02	1.105329535	155,829.38	3,310,220.01			
378	1982	39.5	38,514.35	45	17.22491	-0.25	29,714.99	1.105329535	32,844.85	663,406.25			

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 254 of 266

Gas Theoretical Reserve													
Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI	
378	1981	40.5	180,666.94	45	16.69706	-0.25	142,039.06	1.105329535	156,999.97	3,016,606.01			
378	1980	41.5	28,962.20	45	16.18111	-0.25	23,184.96	1.105329535	25,627.02	468,640.54			
378	1979	42.5	106,301.98	45	15.67659	-0.25	86,587.12	1.105329535	95,707.30	1,666,452.66			
378	1978	43.5	172,946.80	45	15.18358	-0.25	143,240.41	1.105329535	158,327.85	2,625,951.40			
378	1977	44.5	63,184.18	45	14.70213	-0.25	53,176.29	1.105329535	58,777.32	928,941.78			
378	1976	45.5	22,038.36	45	14.23247	-0.25	18,835.16	1.105329535	20,819.06	313,660.39			
378	1975	46.5	7,226.63	45	13.77457	-0.25	6,268.18	1.105329535	6,928.41	99,543.69			
378	1974	47.5	55,735.62	45	13.32815	-0.25	49,034.73	1.105329535	54,199.53	742,852.65			
378	1972	49.5	17,011.53	45	12.46947	-0.25	15,372.06	1.105329535	16,991.19	212,124.73			
378	1970	51.5	9,520.52	45	11.65548	-0.25	8,818.25	1.105329535	9,747.08	110,966.24			
378	1969	52.5	2,198.16	45	11.26452	-0.25	2,059.89	1.105329535	2,276.86	24,761.23			
378	1968	53.5	2,757.19	45	10.8839	-0.25	2,612.90	1.105329535	2,888.12	30,008.99			
378	1967	54.5	20,390.03	45	10.51316	-0.25	19,532.99	1.105329535	21,590.40	214,363.55			
378	1966	55.5	17,939.57	45	10.15177	-0.25	17,365.62	1.105329535	19,194.73	182,118.41			
378	1965	56.5	20,310.90	45	9.799418	-0.25	19,859.88	1.105329535	21,951.71	199,035.00			
378	1964	57.5	7,659.47	45	9.455671	-0.25	7,562.52	1.105329535	8,359.08	72,425.43			
378	1963	58.5	3,619.47	45	9.120083	-0.25	3,607.40	1.105329535	3,987.36	33,009.87			
378	1962	59.5	18,613.96	45	8.791253	-0.25	18,721.89	1.105329535	20,693.86	163,640.03			
378	1961	60.5	70,276.38	45	8.469319	-0.25	71,312.33	1.105329535	78,823.63	595,193.08			
378	1960	61.5	48,148.33	45	8.153815	-0.25	49,280.06	1.105329535	54,470.71	392,592.58			
378	1959	62.5	41,457.63	45	7.84432	-0.25	42,788.51	1.105329535	47,295.41	325,206.92			
378	1958	63.5	25,287.37	45	7.53973	-0.25	26,313.10	1.105329535	29,084.65	190,659.94			
378	1957	64.5	30,225.74	45	7.239473	-0.25	31,703.89	1.105329535	35,043.24	218,818.43			
378	1956	65.5	20,535.08	45	6.943942	-0.25	21,707.89	1.105329535	23,994.38	142,594.40			
378	1955	66.5	23,879.52	45	6.653061	-0.25	25,436.29	1.105329535	28,115.48	158,871.90			
378	1954	67.5	9,698.23	45	6.366892	-0.25	10,407.58	1.105329535	11,503.80	61,747.58			
378	1953	68.5	20,012.64	45	6.083347	-0.25	21,634.03	1.105329535	23,912.73	121,743.83			
378	1952	69.5	9,499.55	45	5.804378	-0.25	10,342.80	1.105329535	11,432.20	55,138.98			
378	1951	70.5	15,636.30	45	5.530338	-0.25	17,143.32	1.105329535	18,949.02	86,474.02			
378	1950	71.5	10,439.06	45	5.261674	-0.25	11,523.08	1.105329535	12,736.80	54,926.93			
378	1949	72.5	1,998.37	45	4.997234	-0.25	2,220.56	1.105329535	2,454.46	9,986.32			
378 Total			14,700,895.75				4,320,157.61		4,775,197.80	506,014,634.91	-	34.42067	
379	2021	0.5	155,200.54	45	44.58808	-0.1	1,562.74	1.105329535	1,727.34	6,920,094.09			
379	2017	4.5	272,332.97	45	41.33798	-0.1	24,378.19	1.105329535	26,945.93	11,257,694.05			
379	2015	6.5	311,496.17	45	39.74405	-0.1	40,020.68	1.105329535	44,236.04	12,380,118.11			
379	2014	7.5	29,606.10	45	38.95476	-0.1	4,374.97	1.105329535	4,835.78	1,153,298.46			
379	2013	8.5	7,931.11	45	38.17061	-0.1	1,324.03	1.105329535	1,463.48	302,735.27			
379	2011	10.5	16,008.15	45	36.61839	-0.1	3,279.81	1.105329535	3,625.27	586,192.65			
379	2009	12.5	17,623.52	45	35.08719	-0.1	4,270.41	1.105329535	4,720.21	618,359.81			
379	2008	13.5	29.45	45	34.32946	-0.1	7.68	1.105329535	8.49	1,011.00			
379	2007	14.5	12,655.86	45	33.57747	-0.1	3,533.74	1.105329535	3,905.94	424,951.71			
379	2006	15.5	19,451.30	45	32.83097	-0.1	5,786.09	1.105329535	6,395.53	638,604.95			
379	2005	16.5	481,255.83	45	32.09013	-0.1	151,872.16	1.105329535	167,868.79	15,443,560.22			
379	2004	17.5	226,590.01	45	31.35516	-0.1	75,576.95	1.105329535	83,537.43	7,104,766.24			
379	2003	18.5	95,261.80	45	30.62653	-0.1	33,470.37	1.105329535	36,995.79	2,917,538.47			
379	2002	19.5	67,141.60	45	29.90451	-0.1	24,775.31	1.105329535	27,384.89	2,007,836.45			
379	1996	25.5	6,279.74	45	25.7225	-0.1	2,959.19	1.105329535	3,270.88	161,530.61			
379	1995	26.5	2,132.71	45	25.05303	-0.1	1,039.89	1.105329535	1,149.43	53,430.85			
379	1994	27.5	21,692.06	45	24.39235	-0.1	10,927.22	1.105329535	12,078.17	529,120.23			
379	1983	38.5	66,210.34	45	17.76398	-0.1	44,080.81	1.105329535	48,723.82	1,176,159.42			
379 Total			1,808,899.26				433,240.23		478,873.23	63,677,002.59	-	35.20207	
380 Steel	2021	0.5	171,354.13	53	52.50771	-0.45	2,307.87	1.105329535	2,550.96	8,997,412.11			
380 Steel	2020	1.5	187,249.88	53	51.52482	-0.45	7,557.15	1.105329535	8,353.14	9,648,016.92			
380 Steel	2019	2.5	566,520.17	53	50.54443	-0.45	38,059.28	1.105329535	42,068.04	28,634,436.81			
380 Steel	2018	3.5	1,372.02	53	49.56676	-0.45	128.87	1.105329535	142.45	68,006.58			
380 Steel	2017	4.5	22,742.21	53	48.59208	-0.45	2,742.58	1.105329535	3,031.45	1,105,091.24			
380 Steel	2016	5.5	4,594.57	53	47.62067	-0.45	676.18	1.105329535	747.41	218,796.48			
380 Steel	2015	6.5	1,793,941.61	53	46.6528	-0.45	311,517.43	1.105329535	344,329.41	83,692,406.32			
380 Steel	2014	7.5	119,128.34	53	45.68878	-0.45	23,828.54	1.105329535	26,338.39	5,442,827.92			
380 Steel	2013	8.5	91,962.77	53	44.72889	-0.45	20,809.82	1.105329535	23,001.70	4,113,392.16			
380 Steel	2012	9.5	86,828.15	53	43.77356	-0.45	21,917.29	1.105329535	24,225.83	3,800,777.06			
380 Steel	2011	10.5	33,762.26	53	42.82307	-0.45	9,400.27	1.105329535	10,390.40	1,445,803.59			
380 Steel	2010	11.5	227,588.17	53	41.87767	-0.45	69,252.85	1.105329535	76,547.22	9,530,861.82			
380 Steel	2009	12.5	130,867.65	53	40.93767	-0.45	43,187.26	1.105329535	47,736.16	5,357,416.54			
380 Steel	2008	13.5	67,917.40	53	40.00338	-0.45	24,149.24	1.105329535	26,692.87	2,716,925.70			
380 Steel	2007	14.5	9,707.34	53	39.07512	-0.45	3,698.15	1.105329535	4,087.67	379,315.44			
380 Steel	2006	15.5	18,365.92	53	38.15317	-0.45	7,460.00	1.105329535	8,245.75	700,718.01			
380 Steel	2005	16.5	3,163.29	53	37.23783	-0.45	1,364.10	1.105329535	1,507.78	117,794.06			
380 Steel	2004	17.5	38,175.64	53	36.3294	-0.45	17,411.24	1.105329535	19,245.16	1,386,898.02			
380 Steel	2003	18.5	116,803.97	53	35.42841	-0.45	56,151.44	1.105329535	62,065.84	4,138,178.47			
380 Steel	2002	19.5	59,425.40	53	34.53495	-0.45	30,020.29	1.105329535	33,182.31	2,052,252.98			
380 Steel	2001	20.5	11,661.50	53	33.64923	-0.45	6,173.69	1.105329535	6,823.96	392,400.45			
380 Steel	2000	21.5	49,434.37	53	32.77149	-0.45	27,358.05	1.105329535	30,239.66	1,620,037.81			
380 Steel	1999	22.5	198,003.35	53	31.90196	-0.45	114,289.60	1.105329535	126,327.67	6,316,695.55			
380 Steel	1998	23.5	49,636.97	53	31.04087	-0.45	29,820.33	1.105329535	32,961.29	1,540,774.93			
380 Steel	1997	24.5	83,927.61	53	30.18843	-0.45	52,378.40	1.105329535	57,895.39	2,533,642.44			
380 Steel	1996	25.5	76,975.52	53	29.34482	-0.45	49,816.25	1.105329535	55,063.37	2,258,832.78			

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 255 of 266

Gas Theoretical Reserve														
Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI		
380 Steel	1995	26.5	102,821.19	53	28.51025	-0.45	68,890.46	1.105329535		76,146.66	2,931,457.83			
380 Steel	1994	27.5	505,545.81	53	27.68535	-0.45	350,126.23	1.105329535		387,004.86	13,996,210.67			
380 Steel	1993	28.5	432,060.50	53	26.8699	-0.45	308,871.46	1.105329535		341,404.75	11,609,422.00			
380 Steel	1992	29.5	433,375.42	53	26.0641	-0.45	319,365.47	1.105329535		353,004.09	11,295,538.55			
380 Steel	1991	30.5	261,682.81	53	25.26814	-0.45	198,539.26	1.105329535		219,451.30	6,612,236.83			
380 Steel	1990	31.5	103,766.15	53	24.48223	-0.45	80,958.67	1.105329535		89,486.01	2,540,426.96			
380 Steel	1989	32.5	106,771.36	53	23.7066	-0.45	85,569.04	1.105329535		94,581.98	2,531,186.24			
380 Steel	1988	33.5	94,772.00	53	22.94149	-0.45	77,936.26	1.105329535		86,145.25	2,174,211.27			
380 Steel	1987	34.5	117,363.49	53	22.18717	-0.45	98,936.54	1.105329535		109,357.48	2,603,963.94			
380 Steel	1986	35.5	158,232.51	53	21.44402	-0.45	136,605.92	1.105329535		150,994.55	3,393,141.27			
380 Steel	1985	36.5	177,674.82	53	20.71277	-0.45	156,945.47	1.105329535		173,476.47	3,680,137.86			
380 Steel	1984	37.5	98,628.86	53	19.99335	-0.45	89,063.06	1.105329535		98,444.03	1,971,921.12			
380 Steel	1983	38.5	89,645.71	53	19.28614	-0.45	82,685.64	1.105329535		91,394.88	1,728,919.89			
380 Steel	1982	39.5	137,678.18	53	18.59157	-0.45	129,605.09	1.105329535		143,256.33	2,559,654.07			
380 Steel	1981	40.5	175,992.56	53	17.9101	-0.45	168,954.05	1.105329535		186,749.90	3,152,043.82			
380 Steel	1980	41.5	170,947.62	53	17.24219	-0.45	167,234.60	1.105329535		184,849.34	2,947,510.83			
380 Steel	1979	42.5	200,903.22	53	16.58833	-0.45	200,133.40	1.105329535		221,213.36	3,332,649.72			
380 Steel	1978	43.5	112,645.13	53	15.94904	-0.45	114,183.67	1.105329535		126,210.58	1,796,581.91			
380 Steel	1977	44.5	106,437.13	53	15.32505	-0.45	109,707.91	1.105329535		121,263.39	1,631,154.76			
380 Steel	1976	45.5	116,916.76	53	14.71713	-0.45	122,454.13	1.105329535		135,352.16	1,720,678.81			
380 Steel	1975	46.5	188,079.31	53	14.1253	-0.45	200,032.33	1.105329535		221,101.64	2,656,677.05			
380 Steel	1974	47.5	74,961.99	53	13.55002	-0.45	80,905.87	1.105329535		89,427.65	1,015,736.46			
380 Steel	1973	48.5	38,797.25	53	12.99168	-0.45	42,466.20	1.105329535		46,939.14	504,041.53			
380 Steel	1972	49.5	74,037.22	53	12.45064	-0.45	82,134.62	1.105329535		90,785.82	921,810.62			
380 Steel	1971	50.5	133,804.58	53	11.92718	-0.45	150,354.92	1.105329535		166,191.73	1,595,911.18			
380 Steel	1970	51.5	121,245.06	53	11.42153	-0.45	137,919.20	1.105329535		152,446.17	1,384,803.61			
380 Steel	1969	52.5	225,480.13	53	10.93383	-0.45	259,497.65	1.105329535		286,830.42	2,465,360.28			
380 Steel	1968	53.5	294,148.36	53	10.46437	-0.45	342,303.57	1.105329535		378,358.25	3,078,077.27			
380 Steel	1967	54.5	460,794.76	53	10.01303	-0.45	541,921.60	1.105329535		599,001.95	4,613,953.60			
380 Steel	1966	55.5	752,101.68	53	9.579407	-0.45	893,438.04	1.105329535		987,543.46	7,204,688.10			
380 Steel	1965	56.5	671,210.71	53	9.163223	-0.45	804,988.41	1.105329535		889,777.46	6,150,453.42			
380 Steel	1964	57.5	592,462.16	53	8.76412	-0.45	717,013.65	1.105329535		792,536.36	5,192,409.47			
380 Steel	1963	58.5	115,653.74	53	8.381633	-0.45	141,177.50	1.105329535		156,047.66	969,367.20			
380 Steel	1962	59.5	384,201.85	53	8.015194	-0.45	472,843.51	1.105329535		522,647.90	3,079,452.36			
380 Steel	1961	60.5	303,538.06	53	7.664137	-0.45	376,484.56	1.105329535		416,139.51	2,326,357.28			
380 Steel	1960	61.5	338,826.09	53	7.327698	-0.45	423,371.75	1.105329535		467,965.30	2,482,815.26			
380 Steel	1959	62.5	241,264.28	53	7.00449	-0.45	303,599.18	1.105329535		335,577.14	1,689,933.24			
380 Steel	1958	63.5	152,713.61	53	6.69339	-0.45	193,469.66	1.105329535		213,847.73	1,022,171.75			
380 Steel	1957	64.5	50,084.88	53	6.393443	-0.45	63,862.48	1.105329535		70,589.09	320,214.83			
380 Steel	1956	65.5	133.41	53	6.103439	-0.45	171.17	1.105329535		189.20	814.26			
380 Steel	1955	66.5	545.86	53	5.813435	-0.45	704.68	1.105329535		778.90	3,173.32			
380 Steel	1949	72.5	498.74	53	4.241766	-0.45	665.30	1.105329535		723.17	2,115.54			
380 Steel Total			13,139,555.17				10,267,568.35			11,349,034.35	321,092,995.06	-	24.43713	
380 Plastic	2021	0.5	15,799,199.08	41	40.58819	-0.2	190,428.75	1.105329535		210,486.52	641,260,846.71			
380 Plastic	2020	1.5	18,316,010.32	41	39.76856	-0.2	660,150.47	1.105329535		729,683.81	728,401,282.11			
380 Plastic	2019	2.5	15,932,250.31	41	38.95438	-0.2	953,891.18	1.105329535		1,054,364.10	620,630,980.63			
380 Plastic	2018	3.5	18,937,561.30	41	38.14605	-0.2	1,581,861.33	1.105329535		1,748,478.05	722,393,084.48			
380 Plastic	2017	4.5	9,705,255.64	41	37.34308	-0.2	1,038,772.45	1.105329535		1,148,185.87	362,424,089.26			
380 Plastic	2016	5.5	10,799,756.23	41	36.54611	-0.2	1,407,831.36	1.105329535		1,556,117.58	394,689,100.75			
380 Plastic	2015	6.5	11,012,148.30	41	35.7546	-0.2	1,690,629.27	1.105329535		1,868,702.46	393,734,913.56			
380 Plastic	2014	7.5	11,366,397.24	41	34.96896	-0.2	2,006,376.48	1.105329535		2,217,707.18	397,471,090.43			
380 Plastic	2013	8.5	6,781,729.49	41	34.18901	-0.2	1,351,911.97	1.105329535		1,494,308.23	231,860,583.44			
380 Plastic	2012	9.5	7,728,697.99	41	33.41479	-0.2	1,715,817.55	1.105329535		1,896,543.82	258,252,851.22			
380 Plastic	2011	10.5	5,793,000.08	41	32.64651	-0.2	1,416,343.93	1.105329535		1,565,526.77	189,121,252.42			
380 Plastic	2010	11.5	7,224,848.78	41	31.88383	-0.2	1,927,696.09	1.105329535		2,130,739.42	230,355,850.28			
380 Plastic	2009	12.5	11,893,218.86	41	31.12735	-0.2	3,436,612.66	1.105329535		3,798,589.47	370,204,374.19			
380 Plastic	2008	13.5	7,814,023.71	41	30.37653	-0.2	2,429,620.87	1.105329535		2,685,531.71	237,362,925.65			
380 Plastic	2007	14.5	5,856,290.80	41	29.63219	-0.2	1,948,484.11	1.105329535		2,153,717.03	173,534,715.82			
380 Plastic	2006	15.5	7,204,498.16	41	28.89405	-0.2	2,552,700.67	1.105329535		2,821,575.44	208,167,151.67			
380 Plastic	2005	16.5	7,154,371.50	41	28.1627	-0.2	2,688,081.71	1.105329535		2,971,216.11	201,486,439.71			
380 Plastic	2004	17.5	9,664,136.99	41	27.43835	-0.2	3,835,950.54	1.105329535		4,239,989.42	265,167,973.18			
380 Plastic	2003	18.5	7,760,179.58	41	26.72116	-0.2	3,243,113.05	1.105329535		3,584,708.64	207,361,000.19			
380 Plastic	2002	19.5	13,079,133.17	41	26.01185	-0.2	5,737,520.71	1.105329535		6,341,851.09	340,212,502.46			
380 Plastic	2001	20.5	5,747,706.39	41	25.31009	-0.2	2,639,443.62	1.105329535		2,917,454.98	145,474,971.77			
380 Plastic	2000	21.5	11,124,640.40	41	24.61715	-0.2	5,334,242.06	1.105329535		5,896,095.30	273,856,985.92			
380 Plastic	1999	22.5	9,665,499.51	41	23.93241	-0.2	4,828,296.93	1.105329535		5,336,859.20	231,318,668.13			
380 Plastic	1998	23.5	9,152,826.87	41	23.25689	-0.2	4,753,158.90	1.105329535		5,253,806.91	212,866,306.01			
380 Plastic	1997	24.5	8,638,169.12	41	22.59048	-0.2	4,654,377.75	1.105329535		5,144,621.19	195,140,360.83			
380 Plastic	1996	25.5	8,577,658.68	41	21.93365	-0.2	4,786,672.72	1.105329535		5,290,850.73	188,139,354.73			
380 Plastic	1995	26.5	7,999,135.08	41	21.28685	-0.2	4,615,264.09	1.105329535		5,101,387.71	170,276,348.58			
380 Plastic	1994	27.5	7,561,293.28	41	20.64993	-0.2	4,503,596.42	1.105329535		4,977,958.14	156,140,146.70			
380 Plastic	1993	28.5	6,650,444.64	41	20.02394	-0.2	4,082,930.12	1.105329535		4,512,983.25	133,168,117.75			
380 Plastic	1992	29.5	8,377,168.67	41	19.40823	-0.2	5,293,987.05	1.105329535		5,851,600.24	162,586,024.67			
380 Plastic	1991	30.5	6,608,073.82	41	18.80408	-0.2	4,292,847.54	1.105329535		4,745,011.18	124,258,735.54			
380 Plastic	1990	31.5	6,341,306.54	41	18.21086	-0.2	4,229,646.51	1.105329535		4,675,153.21	115,480,645.62			

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 256 of 266

Gas Theoretical Reserve													
Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI	
380 Plastic	1989	32.5	4,844,529.93	41	17.6294	-0.2	3,313,744.26	1.105329535	3,662,779.40	85,406,131.73			
380 Plastic	1988	33.5	4,685,553.71	41	17.05967	-0.2	3,283,133.29	1.105329535	3,628,944.19	79,933,981.32			
380 Plastic	1987	34.5	3,765,329.98	41	16.50182	-0.2	2,699,816.20	1.105329535	2,984,186.59	62,134,808.87			
380 Plastic	1986	35.5	3,229,469.24	41	15.95644	-0.2	2,367,143.80	1.105329535	2,616,473.95	51,530,825.70			
380 Plastic	1985	36.5	3,251,049.61	41	15.42302	-0.2	2,433,718.26	1.105329535	2,690,060.67	50,140,993.40			
380 Plastic	1984	37.5	2,469,602.26	41	14.90266	-0.2	1,886,343.07	1.105329535	2,085,030.70	36,803,637.88			
380 Plastic	1983	38.5	2,067,958.38	41	14.39451	-0.2	1,610,313.60	1.105329535	1,779,927.18	29,767,245.51			
380 Plastic	1982	39.5	2,251,981.21	41	13.89942	-0.2	1,786,243.62	1.105329535	1,974,387.82	31,301,239.43			
380 Plastic	1981	40.5	4,329,631.26	41	13.41694	-0.2	3,495,350.60	1.105329535	3,863,514.25	58,090,402.84			
380 Plastic	1980	41.5	3,673,463.75	41	12.94732	-0.2	3,016,112.72	1.105329535	3,333,798.46	47,561,495.99			
380 Plastic	1979	42.5	2,051,243.31	41	12.49051	-0.2	1,711,606.73	1.105329535	1,891,889.47	25,621,079.18			
380 Plastic	1978	43.5	1,602,709.15	41	12.04628	-0.2	1,358,177.56	1.105329535	1,501,233.77	19,306,675.17			
380 Plastic	1977	44.5	969,123.38	41	11.61477	-0.2	833,499.82	1.105329535	921,291.97	11,256,148.07			
380 Plastic	1976	45.5	659,227.70	41	11.19549	-0.2	575,062.13	1.105329535	635,633.15	7,380,379.76			
380 Plastic	1975	46.5	564,694.71	41	10.78845	-0.2	499,325.93	1.105329535	551,919.69	6,092,180.64			
380 Plastic	1974	47.5	405,734.44	41	10.39318	-0.2	363,460.72	1.105329535	401,743.87	4,216,870.66			
380 Plastic	1973	48.5	320,515.62	41	10.00931	-0.2	290,721.94	1.105329535	321,343.55	3,208,140.84			
380 Plastic	1972	49.5	264,146.80	41	9.636451	-0.2	242,475.54	1.105329535	268,015.38	2,545,437.70			
380 Plastic	1971	50.5	65,542.14	41	9.274107	-0.2	60,859.99	1.105329535	67,270.34	607,844.82			
380 Plastic	1970	51.5	47,087.95	41	8.921535	-0.2	44,210.02	1.105329535	48,866.65	420,096.79			
380 Plastic	1969	52.5	23,229.75	41	8.578591	-0.2	22,043.16	1.105329535	24,364.95	199,278.52			
380 Plastic	1968	53.5	1,180.06	41	8.243787	-0.2	1,131.35	1.105329535	1,250.51	9,728.16			
380 Plastic Total			347,809,634.87				127,722,753.14		141,175,731.28	9,896,334,297.37	-	28.45331	
Grand Total			1,219,712,711.68				390,074,270.60		431,160,223.16	47,344,444,735.05	-	38.81606	

Plant Excluded from Reallocation	4,991,360.57	1,819,777.92	Per Book Excluded from Reallocation 376 Poly
		1.105329535	Proration
		507,149,412.10	Total
		507,149,412.10	Book Reserve
		-	Difference

Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI	
381	2021	0.5	10,046,042.49	20	19.5	-0.05	263,708.62	1.105329535	291,484.92	195,897,828.56	-		
381	2020	1.5	10,744,468.67	20	18.5	-0.05	846,126.91	1.105329535	935,249.06	198,772,670.40	-		
381	2019	2.5	9,782,894.51	20	17.5	-0.05	1,284,004.90	1.105329535	1,419,248.54	171,200,653.93	-		
381	2018	3.5	8,150,607.99	20	16.5	-0.05	1,497,674.22	1.105329535	1,655,423.55	134,485,031.84	-		
381	2017	4.5	7,139,645.85	20	15.5	-0.05	1,686,741.33	1.105329535	1,864,405.01	110,664,510.68	-		
381	2016	5.5	6,969,907.24	20	14.5	-0.05	2,012,560.72	1.105329535	2,224,542.80	101,063,654.98	-		
381	2015	6.5	6,744,749.09	20	13.5	-0.05	2,301,645.63	1.105329535	2,544,076.89	91,054,112.72	-		
381	2014	7.5	7,170,356.03	20	12.5	-0.05	2,823,327.69	1.105329535	3,120,707.48	89,629,450.38	-		
381	2013	8.5	4,614,296.07	20	11.5	-0.05	2,059,129.62	1.105329535	2,276,016.79	53,064,404.81	-		
381	2012	9.5	3,245,719.92	20	10.5	-0.05	1,618,802.81	1.105329535	1,789,310.56	34,080,059.16	-		
381	2011	10.5	2,749,054.83	20	9.5	-0.05	1,515,416.48	1.105329535	1,675,034.59	26,116,020.89	-		
381	2010	11.5	2,960,447.47	20	8.5	-0.05	1,787,370.16	1.105329535	1,975,633.03	25,163,803.50	-		
381	2009	12.5	4,223,787.02	20	7.5	-0.05	2,771,860.23	1.105329535	3,063,818.98	31,678,402.65	-		
381	2008	13.5	2,739,952.76	20	6.5	-0.05	1,941,941.52	1.105329535	2,146,485.31	17,809,692.94	-		
381	2007	14.5	2,578,462.23	20	5.5	-0.05	1,962,854.37	1.105329535	2,169,600.91	14,181,542.27	-		
381	2006	15.5	2,473,615.82	20	4.5	-0.05	2,012,904.87	1.105329535	2,224,923.21	11,131,271.19	-		
381	2005	16.5	2,550,407.18	20	3.5	-0.05	2,209,290.22	1.105329535	2,441,993.73	8,926,425.13	-		
381	2004	17.5	2,889,451.13	20	2.5	-0.05	2,654,683.23	1.105329535	2,934,299.77	7,223,627.83	-		
381	2003	18.5	4,111,103.36	20	1.5	-0.05	3,992,909.14	1.105329535	4,316,658.53	6,166,655.04	-		
381	2002	19.5	7,244,261.50	20	0.5	-0.05	7,416,312.71	1.105329535	7,606,474.58	3,622,130.75	-		
381	2001	20.5	3,447,246.87	20	0	-0.05	3,619,609.21	1	3,619,609.21	-	3,447,246.87		
381	2000	21.5	5,894,389.44	20	0	-0.05	6,189,108.91	1	6,189,108.91	-	5,894,389.44		
381	1999	22.5	4,835,316.70	20	0	-0.05	5,077,082.54	1	5,077,082.54	-	4,835,316.70		
381	1998	23.5	6,628,317.16	20	0	-0.05	6,959,733.02	1	6,959,733.02	-	6,628,317.16		
381	1997	24.5	3,439,724.99	20	0	-0.05	3,611,711.24	1	3,611,711.24	-	3,439,724.99		
381 Total			133,374,226.32				70,116,510.28	1.105329535	74,132,633.14	1,331,931,949.59	24,244,995.16	12.20509	
381 Telemetering	2000	21.5	36,777.88	8	0	0	36,777.88	1	36,777.88	-	36,777.88		
381 Telemetering Total			36,777.88				36,777.88		36,777.88	-	36,777.88		0
Grand Total			133,411,004.20				70,153,288.16		74,169,411.02	1,331,931,949.59	24,281,773.04		

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 257 of 266

Gas Theoretical Reserve													
Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI	
									78,833,786.08	Book Reserve			
									(4,680,375.06)	Difference			
									1.31	Prorate			
Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI	
390	2017	4.5	1,772,308.39	55	51.32868	-0.1	130,134.40		1.037024263	134,952.53	90,970,241.35		
390	2014	7.5	28,233.01	55	48.92837	-0.1	3,428.41		1.037024263	3,555.34	1,381,395.16		
390	2011	10.5	9,360.09	55	46.56609	-0.1	1,578.84		1.037024263	1,637.30	435,862.82		
390	2004	17.5	37,863.97	55	41.20563	-0.1	10,446.19		1.037024263	10,832.95	1,560,208.89		
390	2000	21.5	5,245.87	55	38.24154	-0.1	1,758.25		1.037024263	1,823.35	200,610.13		
390	1999	22.5	78,089.17	55	37.51289	-0.1	27,311.08		1.037024263	28,322.25	2,929,350.37		
390	1998	23.5	2,456.73	55	36.78967	-0.1	894.76		1.037024263	927.88	90,382.29		
390	1997	24.5	108,040.88	55	36.07182	-0.1	40,900.34		1.037024263	42,414.64	3,897,231.61		
390	1992	29.5	119,586.52	55	32.5703	-0.1	53,645.80		1.037024263	55,632.00	3,894,968.47		
390	1980	41.5	452.29	55	24.87513	-0.1	272.50		1.037024263	282.59	11,250.77		
390	1976	45.5	5,487.84	55	22.56903	-0.1	3,559.52		1.037024263	3,691.31	123,855.23		
390	1975	46.5	1,647.75	55	22.01485	-0.1	1,087.03		1.037024263	1,127.27	36,274.97		
390	1968	53.5	879.50	55	18.39487	-0.1	643.88		1.037024263	667.72	16,178.29		
390	1966	55.5	1,812.75	55	17.44578	-0.1	1,361.53		1.037024263	1,411.94	31,624.83		
390	1965	56.5	132.42	55	16.98572	-0.1	100.68		1.037024263	104.40	2,249.25		
390	1962	59.5	316.43	55	15.66184	-0.1	248.96		1.037024263	258.17	4,955.88		
390	1959	62.5	1,494.94	55	14.42109	-0.1	1,213.26		1.037024263	1,258.18	21,558.66		
390	1954	67.5	210.55	55	12.52526	-0.1	178.86		1.037024263	185.48	2,637.19		
390	1952	69.5	38.02	55	11.82114	-0.1	32.83		1.037024263	34.05	449.44		
390	1951	70.5	305.23	55	11.47958	-0.1	265.67		1.037024263	275.51	3,503.91		
390	1950	71.5	141.40	55	11.14465	-0.1	124.02		1.037024263	128.61	1,575.85		
390	1947	74.5	30,727.62	55	10.17279	-0.1	27,548.67		1.037024263	28,568.64	312,585.75		
390 Total			2,204,831.37				306,735.48			318,092.14	105,928,951.11	-	48.04401
									1.037024263	Proration			
									318,092.14	Total			
									318,092.14	Book Reserve			
									(0.00)	Difference			
Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI	
391 Furniture	2021	0.5	176,626.28	20	19.5	0	4,415.66		1.132549262	5,000.95	3,444,212.46	-	
391 Furniture	2017	4.5	11,421.01	20	15.5	0	2,569.73		1.132549262	2,910.34	177,025.66	-	
391 Furniture	2016	5.5	27,766.69	20	14.5	0	7,635.84		1.132549262	8,647.96	402,617.01	-	
391 Furniture	2015	6.5	3,411.15	20	13.5	0	1,108.62		1.132549262	1,255.57	46,050.53	-	
391 Furniture	2011	10.5	111,646.28	20	9.5	0	58,614.30		1.132549262	66,383.58	1,060,639.66	-	
391 Furniture	2010	11.5	120,643.59	20	8.5	0	69,370.06		1.132549262	78,565.02	1,025,470.52	-	
391 Furniture	2009	12.5	545,818.71	20	7.5	0	341,136.69		1.132549262	386,354.11	4,093,640.33	-	
391 Furniture	2007	14.5	1,126.96	20	5.5	0	817.05		1.132549262	925.34	6,198.28	-	
391 Furniture	2006	15.5	57,076.41	20	4.5	0	44,234.22		1.132549262	50,097.43	256,843.85	-	
391 Furniture	2003	18.5	7,138.18	20	1.5	0	6,602.82		1.132549262	7,138.18	10,707.27	-	
391 Furniture	2002	19.5	86.94	20	0.5	0	84.77		1.132549262	86.94	43.47	-	
391 Furniture	2000	21.5	1,408.03	20	0	0	1,408.03		1	1,408.03	-	1,408.03	
391 Furniture	1999	22.5	2,595.89	20	0	0	2,595.89		1	2,595.89	-	2,595.89	
391 Furniture	1998	23.5	24,147.10	20	0	0	24,147.10		1	24,147.10	-	24,147.10	
391 Furniture Total			1,090,913.22				564,740.77			635,516.45	10,523,449.01	28,151.02	9.901979
391 Network Equip	2018	3.5	25,275.56	6	2.5	0	14,744.08		1.132549262	16,698.39	63,188.90	-	
391 Network Equip	2017	4.5	101,378.53	6	1.5	0	76,033.90		1.132549262	86,112.13	152,067.80	-	
391 Network Equip	2014	7.5	38,022.55	6	0	0	38,022.55		1	38,022.55	-	38,022.55	
391 Network Equip Total			164,676.64				128,800.52			140,833.08	215,256.70	38,022.55	1.699564
392 Automobiles	2017	4.5	190,512.11	10	5.5	0.06	80,586.62		1.132549262	91,268.32	1,047,816.61	-	
392 Automobiles	2016	5.5	278,868.82	10	4.5	0.06	144,175.18		1.132549262	163,285.49	1,254,909.69	-	
392 Automobiles	2015	6.5	52,693.62	10	3.5	0.06	32,195.80		1.132549262	36,463.33	184,427.67	-	
392 Automobiles	2012	9.5	22,319.07	10	0.5	0.06	19,930.93		1.132549262	20,979.93	11,159.54	-	
392 Automobiles	2011	10.5	23,061.11	10	0	0.06	21,677.44		1	21,677.44	-	23,061.11	
392 Automobiles Total			567,454.73				298,565.98			333,674.51	2,498,313.50	23,061.11	4.589167
392 Light Trucks	2021	0.5	2,155,460.52	10	9.5	0.12	94,840.26		1.132549262	107,411.27	20,476,874.94	-	
392 Light Trucks	2020	1.5	2,380,542.21	10	8.5	0.12	314,231.57		1.132549262	355,882.73	20,234,608.79	-	
392 Light Trucks	2019	2.5	1,101,788.50	10	7.5	0.12	242,393.47		1.132549262	274,522.55	8,263,413.75	-	
392 Light Trucks	2018	3.5	1,528,782.69	10	6.5	0.12	470,865.07		1.132549262	533,277.89	9,937,087.49	-	
392 Light Trucks	2017	4.5	753,177.50	10	5.5	0.12	298,258.29		1.132549262	337,792.21	4,142,476.25	-	
392 Light Trucks	2016	5.5	610,910.25	10	4.5	0.12	295,680.56		1.132549262	334,872.80	2,749,096.13	-	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 258 of 266

Gas Theoretical Reserve													
Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI	
392 Light Trucks	2015	6.5	844,481.84	10	3.5	0.12	483,043.61	1.132549262	547,070.69	2,955,686.44	-		
392 Light Trucks	2014	7.5	469,965.50	10	2.5	0.12	310,177.23	1.132549262	351,290.99	1,174,913.75	-		
392 Light Trucks	2013	8.5	415,523.91	10	1.5	0.12	310,811.88	1.132549262	352,009.77	623,285.87	-		
392 Light Trucks	2012	9.5	396,508.15	10	0.5	0.12	331,480.81	1.132549262	348,927.17	198,254.08	-		
392 Light Trucks	2011	10.5	368,301.59	10	0	0.12	324,105.40	1	324,105.40	-	368,301.59		
392 Light Trucks	2010	11.5	1,128,903.84	10	0	0.12	993,435.38	1	993,435.38	-	1,128,903.84		
392 Light Trucks	2009	12.5	346,538.97	10	0	0.12	304,954.29	1	304,954.29	-	346,538.97		
392 Light Trucks	2008	13.5	409,075.81	10	0	0.12	359,986.71	1	359,986.71	-	409,075.81		
392 Light Trucks	2007	14.5	216,910.27	10	0	0.12	190,881.04	1	190,881.04	-	216,910.27		
392 Light Trucks	2006	15.5	392,923.93	10	0	0.12	345,773.06	1	345,773.06	-	392,923.93		
392 Light Trucks	2005	16.5	102,723.54	10	0	0.12	90,396.72	1	90,396.72	-	102,723.54		
392 Light Trucks Total			13,622,519.02				5,761,315.36		6,152,590.66	70,755,697.47	2,965,377.95	6.639276	
392 Trailers	2021	0.5	330,888.90	12	11.5	0.15	11,718.98	1.132549262	13,272.32	3,805,222.35	-		
392 Trailers	2020	1.5	244,189.70	12	10.5	0.15	25,945.16	1.132549262	29,384.17	2,563,991.85	-		
392 Trailers	2018	3.5	450,790.54	12	8.5	0.15	111,758.49	1.132549262	126,571.99	3,831,719.59	-		
392 Trailers	2017	4.5	85,456.36	12	7.5	0.15	27,239.21	1.132549262	30,849.75	640,922.70	-		
392 Trailers	2016	5.5	203,443.76	12	6.5	0.15	79,258.30	1.132549262	89,763.93	1,322,384.44	-		
392 Trailers	2015	6.5	226,044.78	12	5.5	0.15	104,074.78	1.132549262	117,869.82	1,243,246.29	-		
392 Trailers	2013	8.5	126,182.86	12	3.5	0.15	75,972.60	1.132549262	86,042.71	441,640.01	-		
392 Trailers	2012	9.5	301,344.67	12	2.5	0.15	202,779.85	1.132549262	229,658.17	753,361.68	-		
392 Trailers	2011	10.5	18,054.44	12	1.5	0.15	13,427.99	1.132549262	15,207.86	27,081.66	-		
392 Trailers	2010	11.5	74,045.71	12	0.5	0.15	60,316.40	1.132549262	62,938.85	37,022.86	-		
392 Trailers	2009	12.5	171,412.66	12	0	0.15	145,700.76	1	145,700.76	-	171,412.66		
392 Trailers	2008	13.5	79,995.41	12	0	0.15	67,996.10	1	67,996.10	-	79,995.41		
392 Trailers	2007	14.5	16,833.59	12	0	0.15	14,308.55	1	14,308.55	-	16,833.59		
392 Trailers	2006	15.5	159,541.78	12	0	0.15	135,610.51	1	135,610.51	-	159,541.78		
392 Trailers	2005	16.5	77,042.65	12	0	0.15	65,486.25	1	65,486.25	-	77,042.65		
392 Trailers Total			2,565,267.81				1,141,593.94		1,230,661.75	14,666,593.42	504,826.09	7.118179	
392 Heavy Trucks	2021	0.5	1,115,572.40	12	11.5	0.1	41,833.97	1.132549262	47,379.03	12,829,082.60	-		
392 Heavy Trucks	2020	1.5	3,261,206.53	12	10.5	0.1	366,885.73	1.132549262	415,516.17	34,242,668.57	-		
392 Heavy Trucks	2019	2.5	2,092,341.68	12	9.5	0.1	392,314.07	1.132549262	444,315.00	19,877,245.96	-		
392 Heavy Trucks	2018	3.5	1,218,493.67	12	8.5	0.1	319,854.59	1.132549262	362,251.08	10,357,196.20	-		
392 Heavy Trucks	2017	4.5	1,052,537.08	12	7.5	0.1	355,231.26	1.132549262	402,316.91	7,894,028.10	-		
392 Heavy Trucks	2015	6.5	1,370,880.68	12	5.5	0.1	668,304.33	1.132549262	756,887.58	7,539,843.74	-		
392 Heavy Trucks	2014	7.5	657,774.11	12	4.5	0.1	369,997.94	1.132549262	419,040.89	2,959,983.50	-		
392 Heavy Trucks	2013	8.5	1,006,438.76	12	3.5	0.1	641,604.71	1.132549262	726,648.94	3,522,535.66	-		
392 Heavy Trucks	2012	9.5	448,696.40	12	2.5	0.1	319,696.19	1.132549262	362,071.68	1,121,741.00	-		
392 Heavy Trucks	2011	10.5	494,162.40	12	1.5	0.1	389,152.89	1.132549262	440,734.82	741,243.60	-		
392 Heavy Trucks	2010	11.5	1,002,888.56	12	0.5	0.1	864,991.38	1.132549262	902,599.70	501,444.28	-		
392 Heavy Trucks	2009	12.5	238,830.59	12	0	0.1	214,947.53	1	214,947.53	-	238,830.59		
392 Heavy Trucks	2008	13.5	1,218,991.30	12	0	0.1	1,097,092.17	1	1,097,092.17	-	1,218,991.30		
392 Heavy Trucks	2007	14.5	732,074.47	12	0	0.1	658,867.02	1	658,867.02	-	732,074.47		
392 Heavy Trucks	2006	15.5	453,033.02	12	0	0.1	407,729.72	1	407,729.72	-	453,033.02		
392 Heavy Trucks	2005	16.5	77,042.66	12	0	0.1	69,338.39	1	69,338.39	-	77,042.66		
392 Heavy Trucks	2004	17.5	58,912.25	12	0	0.1	53,021.03	1	53,021.03	-	58,912.25		
392 Heavy Trucks	2003	18.5	666,162.25	12	0	0.1	599,546.03	1	599,546.03	-	666,162.25		
392 Heavy Trucks Total			17,166,038.81				7,830,408.94		8,380,303.68	101,587,013.20	3,445,046.54	7.403766	
393	2011	10.5	10,090.97	20	9.5	0	5,297.76	1.132549262	5,999.97	95,864.22	-		
393 Total			10,090.97				5,297.76		5,999.97	95,864.22	-	9.5	
394	2021	0.5	1,620,603.68	15	14.5	0	54,020.12	1.132549262	61,180.45	23,498,753.36	-		
394	2020	1.5	650,126.74	15	13.5	0	65,012.67	1.132549262	73,630.06	8,776,710.99	-		
394	2019	2.5	827,461.90	15	12.5	0	137,910.32	1.132549262	156,190.23	10,343,273.75	-		
394	2018	3.5	1,327,783.46	15	11.5	0	309,816.14	1.132549262	350,882.04	15,269,509.79	-		
394	2017	4.5	315,266.39	15	10.5	0	94,579.92	1.132549262	107,116.42	3,310,297.10	-		
394	2016	5.5	1,213,254.12	15	9.5	0	444,859.84	1.132549262	503,825.69	11,525,914.14	-		
394	2015	6.5	551,061.80	15	8.5	0	238,793.45	1.132549262	270,445.34	4,684,025.30	-		
394	2014	7.5	1,355,971.00	15	7.5	0	677,985.50	1.132549262	767,851.98	10,169,782.50	-		
394	2013	8.5	395,331.84	15	6.5	0	224,021.38	1.132549262	253,715.24	2,569,656.96	-		
394	2012	9.5	401,681.47	15	5.5	0	254,398.26	1.132549262	288,118.57	2,209,248.09	-		
394	2011	10.5	385,439.49	15	4.5	0	269,807.64	1.132549262	305,570.45	1,734,477.71	-		
394	2010	11.5	215,638.98	15	3.5	0	165,323.22	1.132549262	187,236.69	754,736.43	-		
394	2009	12.5	752,356.83	15	2.5	0	626,964.03	1.132549262	710,067.64	1,880,892.08	-		
394	2008	13.5	147,314.76	15	1.5	0	132,583.28	1.132549262	147,314.76	220,972.14	-		
394	2007	14.5	444,450.22	15	0.5	0	429,635.21	1.132549262	444,450.22	222,225.11	-		
394	2005	16.5	113,595.50	15	0	0	113,595.50	1	113,595.50	-	113,595.50		
394	2004	17.5	80,868.29	15	0	0	80,868.29	1	80,868.29	-	80,868.29		
394	2003	18.5	138,346.82	15	0	0	138,346.82	1	138,346.82	-	138,346.82		
394	2002	19.5	11,509.93	15	0	0	11,509.93	1	11,509.93	-	11,509.93		
394 Total			10,948,063.22				4,470,031.52		4,971,916.31	97,170,475.43	344,320.54	9.16379	
396	2020	1.5	580,554.90	12	10.5	0.25	54,427.02	1.132549262	61,641.28	6,095,826.45	-		
396	2019	2.5	125,203.48	20	17.5	0.25	11,737.83	1.132549262	13,293.67	2,191,060.90	-		
396	2018	3.5	636,169.96	12	8.5	0.25	139,162.18	1.132549262	157,608.02	5,407,444.66	-		
396	2017	4.5	679,188.90	12	7.5	0.25	191,021.88	1.132549262	216,341.69	5,093,916.75	-		
396	2016	5.5	542,713.54	12	6.5	0.25	186,557.78	1.132549262	211,285.88	3,527,638.01	-		
396	2015	6.5	815,495.52	12	5.5	0.25	331,295.06	1.132549262	375,207.97	4,485,225.36	-		
396	2014	7.5	388,274.51	12	4.5	0.25	182,003.68	1.132549262	206,128.13	1,747,235.30	-		
396	2013	8.5	394,161.53	12	3.5	0.25	209,398.31	1.132549262	237,153.90	1,379,565.36	-		

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 259 of 266

Gas Theoretical Reserve

Gas	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI
396	2012	9.5	244,995.27	12	2.5	0.25	145,465.94	1.132549262	164,747.34	612,488.18	-	
396	2010	11.5	128,052.34	12	0.5	0.25	92,037.62	1.132549262	96,039.26	64,026.17	-	
396	2009	12.5	13,409.41	12	0	0.25	10,057.06	1	10,057.06	-	13,409.41	
396	2008	13.5	285,281.20	12	0	0.25	213,960.90	1	213,960.90	-	285,281.20	
396 Total			4,833,500.56				1,767,125.25		1,963,465.10	30,604,427.13	298,690.61	6.748778
397	2021	0.5	10,198.90	10	9.5	0	509.95	1.132549262	577.54	96,889.55	-	
397	2020	1.5	9,300.02	10	8.5	0	1,395.00	1.132549262	1,579.91	79,050.17	-	
397	2019	2.5	12,052.85	10	7.5	0	3,013.21	1.132549262	3,412.61	90,396.38	-	
397	2018	3.5	8,424.79	10	6.5	0	2,948.68	1.132549262	3,339.52	54,761.14	-	
397	2014	7.5	49,219.16	10	2.5	0	36,914.37	1.132549262	41,807.34	123,047.90	-	
397	2012	9.5	57,310.14	10	0.5	0	54,444.63	1.132549262	57,310.14	28,655.07	-	
397	2011	10.5	577,845.75	10	0	0	577,845.75	1	577,845.75	-	577,845.75	
397	2010	11.5	525,810.73	10	0	0	525,810.73	1	525,810.73	-	525,810.73	
397	2009	12.5	25,465.42	10	0	0	25,465.42	1	25,465.42	-	25,465.42	
397 Total			1,275,627.76				1,228,347.74		1,237,148.96	472,800.20	1,129,121.90	3.227176
397 Two Way	2021	0.5	141,700.44	10	9.5	0	7,085.02	1.132549262	8,024.14	1,346,154.18	-	
397 Two Way	2020	1.5	337,697.39	10	8.5	0	50,654.61	1.132549262	57,368.84	2,870,427.82	-	
397 Two Way	2019	2.5	271,742.38	10	7.5	0	67,935.60	1.132549262	76,940.41	2,038,067.85	-	
397 Two Way	2018	3.5	24,462.31	10	6.5	0	8,561.81	1.132549262	9,696.67	159,005.02	-	
397 Two Way	2017	4.5	181,094.38	10	5.5	0	81,492.47	1.132549262	92,294.24	996,019.09	-	
397 Two Way	2016	5.5	135,599.75	10	4.5	0	74,579.86	1.132549262	84,465.37	610,198.88	-	
397 Two Way	2015	6.5	40,052.68	10	3.5	0	26,034.24	1.132549262	29,485.06	140,184.38	-	
397 Two Way Total			1,132,349.33				316,343.61		358,274.72	8,160,057.21	-	7.206307
397 AES	2013	8.5	8,093,135.73	15	6.5	0	4,586,110.25	1.132549262	5,193,995.78	52,605,382.25	-	
397 AES	2012	9.5	7,399,632.54	15	5.5	0	4,686,433.94	1.132549262	5,307,617.30	40,697,978.97	-	
397 AES Total			15,492,768.27				9,272,544.19		10,501,613.08	93,303,361.22	-	6.022382
397 EMS	2018	3.5	5,529,412.04	15	11.5	0	1,290,196.14	1.132549262	1,461,210.69	63,588,238.46	-	
397 EMS	2015	6.5	233,473.39	15	8.5	0	101,171.80	1.132549262	114,582.05	1,984,523.82	-	
397 EMS	2013	8.5	126,637.53	15	6.5	0	71,761.27	1.132549262	81,273.17	823,143.95	-	
397 EMS	2012	9.5	58,107.37	15	5.5	0	36,801.33	1.132549262	41,679.32	319,590.54	-	
397 EMS	2010	11.5	312,380.47	15	3.5	0	239,491.69	1.132549262	271,236.14	1,093,331.65	-	
397 EMS	2009	12.5	25,315.59	15	2.5	0	21,096.33	1.132549262	23,892.63	63,288.98	-	
397 EMS Total			6,285,326.39				1,760,518.57		1,993,874.00	67,872,117.38	-	10.7985
398	2012	9.5	14,215.20	15	5.5	0	9,002.96	1.132549262	10,196.30	78,183.60	-	
398	2009	12.5	3,491.46	15	2.5	0	2,909.55	1.132549262	3,295.21	8,728.65	-	
398	2004	17.5	32,998.42	15	0	0	32,998.42	1.132549262	32,998.42	-	32,998.42	
398 Total			50,705.08				44,910.93		46,489.92	86,912.25	32,998.42	4.90845
Grand Total			75,205,301.81				34,590,545.07		37,952,362.21	498,012,338.30	8,809,616.73	

37,952,362.21 Book Reserve
- Difference
1.132549262 Prorate

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 260 of 266

Common Theoretical Reserve Utility Acct	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI				
40303003 3 yr	2021	0.5	1,047,632.27	3	2.5	0.00%	174,605.38		0.968852894	169,166.93	2,619,080.68	-	-18004.25	1,029,628.02		
40303003 3 yr	2020	1.5	7,218,593.17	3	1.5	0.00%	3,609,296.59		0.968852894	3,496,877.44	10,827,889.76	-	-46197.22	7,172,195.95		
40303003 3 yr	2019	2.5	1,803,179.05	3	0.5	0.00%	1,502,649.21		0.968852894	1,455,846.03	901,589.53	-		1,803,179.05		
40303003 3 yr	2018	3.5	7,760,766.83	3	0	0.00%	7,760,766.83		1	7,760,766.83	-	7,760,766.83	-1605.47	7,759,161.36		
40303003 3 yr	2014	7.5	1,485,694.34	3	0	0.00%	1,485,694.34		1	1,485,694.34	-	1,485,694.34				
40303003 3 yr	2013	8.5	6,187,836.04	3	0	0.00%	6,187,836.04		1	6,187,836.04	-	6,187,836.04				
40303003 3 yr Total			25,503,701.70				20,720,848.38			20,556,187.61	14,348,559.96	15,434,287.21	1.42			
40303004 5 yr	2021	0.5	52,676,900.67	5	4.5	0.00%	5,267,690.07		0.968852894	5,103,616.77	237,046,053.02	-	2021	0	\$ (369,822.14)	52,307,078.53
40303004 5 yr	2020	1.5	24,218,345.96	5	3.5	0.00%	7,265,503.79		0.968852894	7,039,204.37	84,764,210.86	-	2020	1	\$ (415,501.59)	23,802,844.37
40303004 5 yr	2019	2.5	39,159,146.66	5	2.5	0.00%	19,579,573.33		0.968852894	18,969,726.29	97,897,866.65	-	2019	1	\$ (107,968.69)	39,051,177.97
40303004 5 yr	2018	3.5	38,258,152.96	5	1.5	0.00%	26,780,707.07		0.968852894	25,946,565.56	57,387,229.44	-	2018	2	\$ (301,051.52)	37,957,101.44
40303004 5 yr	2017	4.5	27,680,978.41	5	0.5	0.00%	24,912,880.57		0.968852894	24,136,916.45	13,840,489.21	-	2017	1	\$ (185,353.29)	27,495,625.12
40303004 5 yr	2016	5.5	24,936,662.27	5	0	0.00%	24,936,662.27		1	24,936,662.27	-	24,936,662.27	2016	1	\$ (724,210.46)	24,212,451.81
40303004 5 yr	2015	6.5	10,638,267.76	5	0	0.00%	10,638,267.76		1	10,638,267.76	-	10,638,267.76				10,638,267.76
40303004 5 yr	2014	7.5	48,965,188.44	5	0	0.00%	48,965,188.44		1	48,965,188.44	-	48,965,188.44				48,965,188.44
40303004 5 yr	2013	8.5	7,484,030.94	5	0	0.00%	7,484,030.94		1	7,484,030.94	-	7,484,030.94				7,484,030.94
40303004 5 yr	2012	9.5	9,276,396.68	5	0	0.00%	9,276,396.68		1	9,276,396.68	-	9,276,396.68				
40303004 5 yr	2011	10.5	6,954,080.68	5	0	0.00%	6,954,080.68		1	6,954,080.68	-	6,954,080.68				
40303004 5 yr	2010	11.5	1,812,105.54	5	0	0.00%	1,812,105.54		1	1,812,105.54	-	1,812,105.54				
40303004 5 yr	2009	12.5	1,627,644.20	5	0	0.00%	1,627,644.20		1	1,627,644.20	-	1,627,644.20				
40303004 5 yr	2008	13.5	802,134.24	5	0	0.00%	802,134.24		1	802,134.24	-	802,134.24	-109194582.6	\$ 6,209,010.54		
40303004 5 yr	2007	14.5	1,405,646.35	5	0	0.00%	1,405,646.35		1	1,405,646.35	-	1,405,646.35				
40303004 5 yr	2006	15.5	915,913.12	5	0	0.00%	915,913.12		1	915,913.12	-	915,913.12				
40303004 5 yr	2005	16.5	-	5	0	0.00%	-		0.968852894	-	-	-				
40303004 5 yr	2004	17.5	585,522.96	5	0	0.00%	585,522.96		1	585,522.96	-	585,522.96				
40303004 5 yr Total			297,397,117.84				192,209,948.01			196,599,622.62	490,935,849.17	115,403,593.18	2.70	#VALUE!	\$ 6,209,010.18	
40303007 7 yr	2020	1.5	19,026,955.82	7	5.5	0.00%	4,077,204.82		0.968852894	3,950,211.69	104,648,257.01	-				
40303007 7 yr	2004	17.5	893,228.02	7	0	0.00%	893,228.02		1	893,228.02	-	893,228.02				
40303007 7 yr Total			19,920,183.84				4,970,432.84			4,843,439.71	104,648,257.01	893,228.02	5.50			
40303010 10 yr	2021	0.5	4,106,276.50	10	9.5	0.00%	205,313.83		0.968852894	198,918.89	39,009,626.75	-				
40303010 10 yr	2019	2.5	1,110,578.99	10	7.5	0.00%	277,644.75		0.968852894	268,996.92	8,329,342.43	-				
40303010 10 yr	2014	7.5	3,651,071.99	10	2.5	0.00%	2,738,303.99		0.968852894	2,653,013.75	9,127,679.98	-				
40303010 10 yr	2013	8.5	1,696,467.34	10	1.5	0.00%	1,441,997.24		0.968852894	1,397,083.20	2,544,701.01	-				
40303010 10 yr	2012	9.5	2,331,525.30	10	0.5	0.00%	2,214,949.04		0.968852894	2,145,959.78	1,165,762.65	-				
40303010 10 yr	2011	10.5	2,502,440.29	10	0	0.00%	2,502,440.29		1	2,502,440.29	-	2,502,440.29				
40303010 10 yr	2005	16.5	43,551,532.01	10	0	0.00%	43,551,532.01		1	43,551,532.01	-	43,551,532.01				
40303010 10 yr Total			58,949,892.42				52,932,181.14			52,717,944.84	60,177,112.81	46,053,972.30	4.67	15682573.31		
40303005 15 yr	2021	0.5	-	15	14.5	0.00%	-		0.968852894	-	-	-			-293806.1	
40303005 15 yr	2020	1.5	-	15	13.5	0.00%	-		0.968852894	-	-	-			-949687.6	
40303005 15 yr	2019	2.5	10,155,421.09	15	12.5	0.00%	1,692,570.18		0.968852894	1,639,851.52	126,942,763.63	-				
40303005 15 yr	2018	3.5	7,425,367.54	15	11.5	0.00%	1,732,585.76		0.968852894	1,678,820.73	85,391,726.71	-				
40303005 15 yr	2017	4.5	85,975,084.67	15	10.5	0.00%	25,792,528.40		0.968852894	24,989,165.80	902,738,494.04	-			-175.59	
40303005 15 yr	2016	5.5	31,121,954.27	15	9.5	0.00%	11,411,383.23		0.968852894	11,055,951.67	295,658,565.57	-				
40303005 15 yr	2015	6.5	29,991,309.90	15	8.5	0.00%	12,996,234.29		0.968852894	12,591,439.21	254,926,134.15	-				
40303005 15 yr	2014	7.5	-	15	7.5	0.00%	-		0.968852894	-	-	-				
40303005 15 yr	2013	8.5	-	15	6.5	0.00%	-		0.968852894	-	-	-				
40303005 15 yr	2008	13.5	-	15	1.5	0.00%	-		0.968852894	-	-	-				
40303005 15 yr	2007	14.5	-	15	0.5	0.00%	-		0.968852894	-	-	-				
40303005 15 yr	2005	16.5	-	15	0	0.00%	-		0.968852894	-	-	-				
40303005 15 yr Total			164,669,147.47				53,625,301.86			51,955,028.93	1,665,657,684.09	-	10.12	214145477.1		-9210.16
			566,440,043.27				336,458,712.33			326,672,223.72	2,335,767,463.03	177,785,090.71				
			566,440,043.27	(177,785,090.71)			388,755,560.41	-								
			-				-		0.968852894	Proration Factor				-49476330	(49,476,329.65)	
			-				-		326,672,223.72	Book Reserve						
			-				-		-	Difference						

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 261 of 266

Common Theoretical Reserve															Utility Acct											
															vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI
Act	V yr	Age	AMT	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI														
40390000	2021	0.5	4,809,471.15	48	47.500109	-25.00%	62,609.67	62,609.67	1.043150526	65,311.31	228,450,403.86															
40390000	2020	1.5	4,009,997.31	48	46.501866	-25.00%	156,445.66	156,445.66	1.043150526	163,196.37	186,472,357.57															
40390000	2019	2.5	2,945,048.15	48	45.507861	-25.00%	191,132.01	191,132.01	1.043150526	199,379.46	134,022,841.85															
40390000	2018	3.5	5,757,758.36	48	44.520396	-25.00%	521,737.47	521,737.47	1.043150526	544,250.72	256,337,682.26															
40390000	2017	4.5	6,402,711.67	48	43.541387	-25.00%	743,417.02	743,417.02	1.043150526	775,495.85	278,782,946.67															
40390000	2016	5.5	230,449.88	48	42.572402	-25.00%	32,572.64	32,572.64	1.043150526	33,978.16	9,810,804.93															
40390000	2015	6.5	7,666,430.66	48	41.614693	-25.00%	1,274,805.04	1,274,805.04	1.043150526	1,329,813.54	319,036,158.32															
40390000	2014	7.5	1,182,239.79	48	40.669233	-25.00%	225,695.95	225,695.95	1.043150526	235,434.85	48,080,785.48															
40390000	2013	8.5	2,351,874.83	48	39.736751	-25.00%	506,097.07	506,097.07	1.043150526	527,935.42	93,455,864.50															
40390000	2012	9.5	1,324,328.98	48	38.81775	-25.00%	316,674.99	316,674.99	1.043150526	330,339.69	51,407,471.26															
40390000	2011	10.5	8,835,237.51	48	37.912547	-25.00%	2,320,964.66	2,320,964.66	1.043150526	2,421,115.51	334,966,357.35															
40390000	2010	11.5	958,375.92	48	37.021285	-25.00%	274,003.54	274,003.54	1.043150526	285,826.94	35,480,308.07															
40390000	2009	12.5	3,093,831.19	48	36.144129	-25.00%	955,209.99	955,209.99	1.043150526	996,427.80	111,823,833.64															
40390000	2008	13.5	1,637,858.49	48	35.280963	-25.00%	542,499.55	542,499.55	1.043150526	565,908.69	57,785,224.78															
40390000	2007	14.5	2,199,077.59	48	34.431392	-25.00%	777,042.23	777,042.23	1.043150526	810,572.02	75,717,302.54															
40390000	2006	15.5	2,255,108.57	48	33.595167	-25.00%	845,949.54	845,949.54	1.043150526	882,452.71	75,760,749.01															
40390000	2005	16.5	1,228,026.89	48	32.772965	-25.00%	486,958.55	486,958.55	1.043150526	507,971.07	40,246,082.29															
40390000	2004	17.5	5,982,419.70	48	31.967249	-25.00%	2,497,777.22	2,497,777.22	1.043150526	2,605,557.63	191,241,500.17															
40390000	2003	18.5	222,669.88	48	31.181316	-25.00%	97,526.42	97,526.42	1.043150526	101,734.73	6,943,139.89															
40390000	2002	19.5	1,745,511.76	48	30.418285	-25.00%	799,195.06	799,195.06	1.043150526	833,680.75	53,095,474.19															
40390000	2001	20.5	25,604.15	48	29.681225	-25.00%	12,214.50	12,214.50	1.043150526	12,741.56	759,962.54															
40390000	2000	21.5	134,575.77	48	28.972267	-25.00%	66,684.16	66,684.16	1.043150526	69,561.62	3,898,965.14															
40390000	1999	22.5	203,918.15	48	28.263014	-25.00%	104,651.36	104,651.36	1.043150526	109,167.12	5,769,459.07															
40390000	1998	23.5	170,434.32	48	27.644439	-25.00%	90,345.99	90,345.99	1.043150526	94,244.47	4,711,561.16															
40390000	1997	24.5	607,528.50	48	27.02728	-25.00%	331,810.55	331,810.55	1.043150526	346,128.35	16,419,842.88															
40390000	1996	25.5	73,774.89	48	26.441423	-25.00%	41,418.79	41,418.79	1.043150526	43,206.04	1,950,713.07															
40390000	1995	26.5	284,976.71	48	25.887221	-25.00%	164,104.87	164,104.87	1.043150526	171,186.08	7,377,255.07															
40390000	1994	27.5	1,817.76	48	25.360245	-25.00%	1,077.171	1,077.171	1.043150526	1,117.95	46,098.84															
40390000	1992	29.5	112,738.25	48	24.392755	-25.00%	69,308.32	69,308.32	1.043150526	72,299.01	2,749,996.51															
40390000	1991	30.5	451,498.06	48	23.948326	-25.00%	282,793.86	282,793.86	1.043150526	294,996.56	10,812,622.73															
40390000	1990	31.5	18,454.61	48	23.528076	-25.00%	11,760.93	11,760.93	1.043150526	12,268.42	434,201.47															
40390000	1989	32.5	94,773.49	48	23.130392	-25.00%	61,379.68	61,379.68	1.043150526	64,028.24	2,192,147.97															
40390000	1988	33.5	75,113.88	48	22.753626	-25.00%	49,384.20	49,384.20	1.043150526	51,555.15	1,709,113.13															
40390000	1987	34.5	403,073.79	48	22.396122	-25.00%	267,423.03	267,423.03	1.043150526	278,962.48	8,982,497.53															
40390000	1986	35.5	729,915.70	48	22.056225	-25.00%	493,145.02	493,145.02	1.043150526	514,424.49	16,099,184.91															
40390000	1985	36.5	409,502.41	48	21.732333	-25.00%	280,121.69	280,121.69	1.043150526	292,209.09	8,899,442.74															
40390000	1984	37.5	46,278.13	48	21.422767	-25.00%	32,029.81	32,029.81	1.043150526	33,411.91	991,405.60															
40390000	1983	38.5	246,236.96	48	21.125929	-25.00%	172,327.85	172,327.85	1.043150526	179,763.89	5,201,984.53															
40390000	1982	39.5	12,014.74	48	20.840316	-25.00%	8,497.83	8,497.83	1.043150526	8,864.51	250,390.98															
40390000	1981	40.5	185,185.90	48	20.564499	-25.00%	132,309.06	132,309.06	1.043150526	138,018.27	3,808,255.26															
40390000	1980	41.5	747,838.18	48	20.297115	-25.00%	539,512.37	539,512.37	1.043150526	562,792.62	15,178,957.54															
40390000	1979	42.5	49,212.71	48	20.036871	-25.00%	35,837.01	35,837.01	1.043150526	37,383.40	986,068.72															
40390000	1978	43.5	116,625.78	48	19.782563	-25.00%	85,700.02	85,700.02	1.043150526	89,388.02	2,307,156.84															
40390000	1977	44.5	611,187.69	48	19.53306	-25.00%	453,089.67	453,089.67	1.043150526	472,640.73	11,938,365.82															
40390000	1976	45.5	32,190.38	48	19.287339	-25.00%	24,069.57	24,069.57	1.043150526	25,108.18	620,866.77															
40390000	1975	46.5	338,636.18	48	19.044458	-25.00%	255,348.81	255,348.81	1.043150526	266,367.24	6,449,142.51															
40390000	1974	47.5	28,131.78	48	18.803573	-25.00%	21,389.26	21,389.26	1.043150526	22,312.21	528,977.98															
40390000	1973	48.5	618,815.31	48	18.563742	-25.00%	474,364.77	474,364.77	1.043150526	494,833.86	11,487,527.76															
40390000	1972	49.5	4,428.89	48	18.324272	-25.00%	3,422.67	3,422.67	1.043150526	3,570.36	81,156.19															
40390000	1970	51.5	92,144.92	48	17.844924	-25.00%	72,360.34	72,360.34	1.043150526	75,482.73	1,644,319.09															
40390000	1969	52.5	5,597.46	48	17.602448	-25.00%	4,430.70	4,430.70	1.043150526	4,621.89	98,359.07															
40390000	1968	53.5	10,124.39	48	17.36212	-25.00%	8,077.76	8,077.76	1.043150526	8,426.21	175,784.92															
40390000	1967	54.5	11,619.45	48	17.119561	-25.00%	9,344.11	9,344.11	1.043150526	9,747.31	198,918.98															
40390000	1966	55.5	247.79	48	16.875273	-25.00%	200.84	200.84	1.043150526	209.51	4,818.52															
40390000	1965	56.5	303,992.48	48	16.629627	-25.00%	248,342.64	248,342.64	1.043150526	259,058.76	5,055,281.55															
40390000	1964	57.5	154,639.68	48	16.383658	-25.00%	127,325.65	127,325.65	1.043150526	132,819.82	2,533,413.91															
40390000	1963	58.5	106,099.84	48	16.134453	-25.00%	86,045.04	86,045.04	1.043150526	91,844.23	1,711,882.88															
40390000	1962	59.5	26,581.10	48	15.885156	-25.00%	22,230.41	22,230.41	1.043150526	23,189.67	422,244.92															
40390000	1961	60.5	47,501.71	48	15.634696	-25.00%	40,036.65	40,036.65	1.043150526	41,764.25	742,674.80															
40390000	1958	63.5	58.16	48	14.89708	-25.00%	50.16	50.16	1.043150526	52.33	865.37															
40390000	1957	64.5	141.00	48	14.630829	-25.00%	122.54	122.54	1.043150526	127.83	2,062.38															
40390000	1956	65.5	332.00	48	14.374805	-25.00%	290.72	290.72	1.043150526	303.26	4,772.44															
40390000	1953	68.5	17.10	48	13.622542	-25.00%	15.31	15.31	1.043150526	15.97	232.95															
40390000	1952	69.5	45.00	48	13.373819	-25.00%	40.58	40.58	1.043150526	42.33	601.82															
40390000	1951	70.5	266.74	48	13.12466	-25.00%	242.24	242.24	1.043150526	252.70	3,501.35															
40390000	1950	71.5	1,047.74	48	12.88063	-25.00%	958.23	958.23	1.043150526	999.58	13,495.55															
40390000	1949	72.5	48,013.78	48	12.636027	-25.00%	42,217.43	42,217.43	1.043150526	46,125.44	606,712.06															
40390000	1947	74.5	1,500.49	48	12.152233	-25.00%	1,409.16	1,409.16	1.043150526	1,469.97	18,343.67															
40390000	1942	79.5	150.9	48	10.977486	-25.00%	144.62	144.62	1.043150526	150.86	1,646.62															
40390000	1927	94.5	24,141.00	48	7.750175	-25.00%	25,303.93	25,303.93	1.043150526	26,395.81	187,096.97															
40390000 Total							18,887,020.71				2,754,987,163.65															
Grand Total			72,505,182.48				18,887,020.71		19,702,005.60		2,754,987,163.65	38.00														

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 262 of 266

Common Theoretical Reserve		Utility Acct		vintage		Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI	
40391000				2021	0.5		461,104.90		20	19.5	0.00%	11,527.62	1.043150526	12,025.05	8,991,545.55	-	
40391000				2020	1.5		2,701,005.00		20	18.5	0.00%	202,575.38	1.043150526	211,116.61	49,968,592.50	-	
40391000				2019	2.5		1,117,059.64		20	17.5	0.00%	139,632.46	1.043150526	146,657.67	19,548,543.70	-	
40391000				2018	3.5		614,088.21		20	16.5	0.00%	107,465.44	1.043150526	112,102.63	10,132,455.47	-	
40391000				2017	4.5		840,887.33		20	15.5	0.00%	189,199.65	1.043150526	197,363.71	13,033,753.62	-	
40391000				2016	5.5		3,748,156.45		20	14.5	0.00%	1,030,743.02	1.043150526	1,075,220.13	54,348,268.53	-	
40391000				2015	6.5		636,395.22		20	13.5	0.00%	206,828.78	1.043150526	215,753.35	6,591,349.38	-	
40391000				2014	7.5		1,504,546.69		20	12.5	0.00%	564,205.12	1.043150526	588,550.87	18,806,837.38	-	
40391000				2013	8.5		1,112,091.91		20	11.5	0.00%	472,639.06	1.043150526	493,033.69	12,789,056.97	-	
40391000				2012	9.5		410,604.55		20	10.5	0.00%	195,037.16	1.043150526	203,453.12	4,311,347.78	-	
40391000				2011	10.5		896,295.58		20	9.5	0.00%	470,555.18	1.043150526	490,659.88	8,514,808.01	-	
40391000				2010	11.5		1,095,915.41		20	8.5	0.00%	630,151.36	1.043150526	657,342.72	9,315,280.99	-	
40391000				2009	12.5		800,162.70		20	7.5	0.00%	500,101.69	1.043150526	521,681.34	6,001,220.25	-	
40391000				2008	13.5		1,785,493.35		20	6.5	0.00%	1,205,208.01	1.043150526	1,257,213.37	11,605,706.78	-	
40391000				2007	14.5		2,056,283.40		20	5.5	0.00%	1,490,805.47	1.043150526	1,555,134.51	11,309,558.70	-	
40391000				2006	15.5		492,944.27		20	4.5	0.00%	382,031.81	1.043150526	398,516.68	2,218,249.22	-	
40391000				2005	16.5		236,544.66		20	3.5	0.00%	195,149.34	1.043150526	203,570.14	827,906.31	-	
40391000				2004	17.5		806,481.13		20	2.5	0.00%	705,670.99	1.043150526	736,121.06	2,016,202.83	-	
40391000				2003	18.5		123,919.80		20	1.5	0.00%	114,625.82	1.043150526	119,571.98	185,879.70	-	
40391000				2002	19.5		1,083,004.77		20	0.5	0.00%	1,055,929.65	1.043150526	1,083,004.77	541,502.39	-	
40391000				2002	19.5		(1,080.98)		20	0.5	0.00%	(1,053.98)	1.043150526	(1,099.43)	(540.49)	-	
40391000 Total							22,521,905.32					9,869,029.04		10,276,394.04	253,057,525.51	-	11.24
40391004				2021	0.5		30,063,305.24		6	5.5	0.00%	2,505,275.44	1.043150526	2,613,379.39	165,348,178.82	-	
40391004				2020	1.5		31,878,591.87		6	4.5	0.00%	7,969,647.97	1.043150526	8,313,542.47	143,453,663.42	-	
40391004				2019	2.5		44,577,630.80		6	3.5	0.00%	18,574,012.83	1.043150526	19,375,491.26	156,021,707.80	-	
40391004				2018	3.5		14,429,624.59		6	2.5	0.00%	8,417,281.01	1.043150526	8,780,491.12	36,074,061.48	-	
40391004				2017	4.5		25,464,465.81		6	1.5	0.00%	19,098,349.36	1.043150526	19,922,453.18	38,196,698.72	-	
40391004				2003	18.5		26,667.41		6	0	0.00%	26,667.41	1	26,667.41	-	26,667.41	
40391004 Total							146,440,285.72					56,591,234.02		59,032,028.84	539,094,310.23	-	3.68
40392010				2019	2.5		53,226.19		10	7.5	5.00%	12,641.22	1.043150526	13,186.70	399,196.49	-	
40392010				2018	3.5		160,384.17		10	6.5	5.00%	53,327.74	1.043150526	55,628.86	1,042,497.11	-	
40392010				2017	4.5		445,108.86		10	5.5	5.00%	190,284.04	1.043150526	198,494.89	2,448,098.73	-	
40392010				2015	6.5		233,686.07		10	3.5	5.00%	144,301.15	1.043150526	150,527.82	817,901.25	-	
40392010				2014	7.5		96,289.95		10	2.5	5.00%	70,031.59	1.043150526	73,053.49	245,724.88	-	
40392010				2013	8.5		248,806.37		10	1.5	5.00%	200,911.14	1.043150526	209,580.57	373,209.56	-	
40392010				2012	9.5		89,550.59		10	0.5	5.00%	80,774.28	1.043150526	84,259.74	44,750.30	-	
40392010				2011	10.5		22,941.76		10	0	5.00%	21,794.67	1	21,794.67	-	22,941.76	
40392010				2010	11.5		130,246.24		10	0	5.00%	123,728.32	1	123,728.32	-	130,246.24	
40392010 Total							1,482,184.30					897,794.15		930,255.05	5,371,378.23	-	4.04
40392020				2021	0.5		808,509.03		10	9.5	10.00%	36,382.91	1.043150526	37,952.85	7,680,835.79	-	
40392020				2020	1.5		248,888.13		10	8.5	10.00%	33,599.90	1.043150526	35,049.75	2,115,549.11	-	
40392020				2019	2.5		226,894.71		10	7.5	10.00%	51,051.31	1.043150526	53,254.20	1,701,710.33	-	
40392020				2018	3.5		328,698.69		10	6.5	10.00%	103,540.36	1.043150526	108,008.18	2,136,547.01	-	
40392020				2017	4.5		491,787.89		10	5.5	10.00%	199,174.10	1.043150526	207,768.56	2,704,833.40	-	
40392020				2016	5.5		360,903.63		10	4.5	10.00%	178,647.30	1.043150526	186,356.02	1,624,066.34	-	
40392020				2015	6.5		138,766.98		10	3.5	10.00%	81,178.68	1.043150526	84,681.59	485,684.43	-	
40392020				2014	7.5		105,027.72		10	2.5	10.00%	105,318.71	1.043150526	109,863.37	390,069.30	-	
40392020				2013	8.5		440,772.90		10	1.5	10.00%	337,191.27	1.043150526	351,741.25	661,159.35	-	
40392020				2012	9.5		242,949.56		10	0.5	10.00%	207,721.87	1.043150526	216,685.18	121,474.78	-	
40392020				2011	10.5		158,190.22		10	0	10.00%	142,371.20	1	142,371.20	-	158,190.22	
40392020				2010	11.5		545,049.59		10	0	10.00%	490,544.63	1	490,544.63	-	545,049.59	
40392020				2009	12.5		50,823.35		10	0	10.00%	45,741.02	1	45,741.02	-	50,823.35	
40392020 Total							4,198,263.25					2,012,463.24		2,070,017.69	19,621,929.82	-	5.70
40392030				2021	0.5		169,460.31		12	11.5	20.00%	5,648.68	1.043150526	5,892.42	1,948,793.57	-	
40392030				2019	2.5		66,065.33		12	9.5	20.00%	11,486.01	1.043150526	11,486.01	627,620.64	-	
40392030				2018	3.5		1,456,560.53		12	8.5	20.00%	12,006.53	1.043150526	12,512.62	437,380.76	-	
40392030				2016	5.5		79,010.71		12	6.5	20.00%	28,970.59	1.043150526	30,220.69	513,569.62	-	
40392030				2012	9.5		47,313.41		12	2.5	20.00%	29,965.16	1.043150526	31,258.17	118,283.53	-	
40392030				2011	10.5		98,554.74		12	1.5	20.00%	68,988.32	1.043150526	71,965.20	147,832.11	-	
40392030				2009	12.5		75,659.41		12	0	20.00%	60,527.53	1	60,527.53	-	75,659.41	
40392030				2008	13.5		196,649.83		12	0	20.00%	157,219.86	1	157,219.86	-	196,649.83	
40392030				2007	14.5		498,150.25		12	0	20.00%	398,520.20	1	398,520.20	-	498,150.25	
40392030 Total							1,282,320.55					772,957.76		779,714.71	3,791,480.21	-	7.41
40392040				2021	0.5		268,971.96		12	11.5	15.00%	9,526.09	1.043150526	9,937.15	3,093,177.54	-	
40392040				2020	1.5		912,427.88		12	10.5	15.00%	96,945.49	1.043150526	101,128.71	9,580,492.74	-	
40392040				2019	2.5		651,666.09		12	9.5	15.00%	115,399.72	1.043150526	119,399.72	6,190,825.41	-	
40392040				2018	3.5		549,348.77		12	8.5	15.00%	136,152.72	1.043150526	142,069.50	4,669,464.55	-	
40392040				2017	4.5		47,841.64		12	7.5	15.00%	150,399.52	1.043150526	156,889.34	3,538,812.30	-	
40392040				2015	6.5		440,044.15		12	5.5	15.00%	202,603.66	1.043150526	211,346.12	2,420,242.83	-	
40392040				2014	7.5		61,677.82		12	4.5	15.00%	32,766.34	1.043150526	34,180.23	277,550.19	-	
40392040				2013	8.5		426,960.36		12	3.5	15.00%	257,065.72	1.043150526	268,158.24	4,494,361.26	-	
40392040				2012	9.5		150,776.55		12	2.5	15.00%	101,460.05	1.043150526	105,838.11	376,941.38	-	
40392040				2011	10.5		272,992.45		12	1.5	15.00%	203,038.13	1.043150526	211,799.34	409,488.68	-	
40392040				2010	11.5		366,973.60		12	0.5	15.00%	298,930.58	1.043150526	311,829.59	183,486.80	-	
40392040				2009	12.5												

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 263 of 266

Common Theoretical Reserve														
Utility Acct	vintage	Age	cost	ASL	RL	Net Salv %	Theo Res	Prorat	Alloc Rate	\$ x Plant	Asset to Retire	RI		
40394000	2008	13.5	93,942.48		15	1.5	0.00%	84,548.23	1.043150526	88,196.53	140,913.72	-		
40394000	2007	14.5	125,302.38		15	0.5	0.00%	121,125.63	1.043150526	125,302.38	62,651.19	-		
40394000	1997	24.5	0.08		15	0	0.00%	0.08	1	0.08	0.08	-		
40394000 Total			8,212,668.71					2,495,911.41		2,602,561.41	85,751,359.45	0.08	10.44	
40396000	2020	1.5	282,564.11		12	10.5	15.00%	30,022.44	1.043150526	31,317.92	2,966,923.16	-		
40396000	2019	2.5	368,135.15		12	9.5	15.00%	65,190.60	1.043150526	68,003.61	1,497,283.93	-		
40396000	2015	6.5	11,126.19		12	5.5	15.00%	5,122.68	1.043150526	5,343.73	61,194.05	-		
40396000	2014	7.5	48,147.59		12	4.5	15.00%	25,578.41	1.043150526	26,682.13	216,664.16	-		
40396000	2013	8.5	63,866.21		12	3.5	15.00%	38,452.78	1.043150526	40,112.04	223,531.74	-		
40396000	2012	9.5	124,688.77		12	2.5	15.00%	83,905.15	1.043150526	87,525.70	311,721.93	-		
40396000	2011	10.5	45,085.43		12	1.5	15.00%	33,532.29	1.043150526	34,979.22	67,628.15	-		
40396000	2010	11.5	356,524.56		12	0.5	15.00%	290,418.96	1.043150526	302,950.70	178,262.28	-		
40396000	2009	12.5	9,547.99		12	0	15.00%	8,115.79	1	8,115.79	-	9,547.99		
40396000 Total			1,309,686.00					580,339.10		605,030.84	7,523,209.37	9,547.99	5.79	
40397000	2020	1.5	220,663.40		10	8.5	0.00%	33,099.51	1.043150526	34,527.77	1,875,638.90	-		
40397000	2016	5.5	19,397.29		10	4.5	0.00%	10,668.51	1.043150526	11,128.86	87,287.81	-		
40397000	2012	9.5	123,675.19		10	0.5	0.00%	117,491.43	1.043150526	122,561.25	61,837.60	-		
40397000	2011	10.5	5,686.23		10	0	0.00%	5,686.23	1	5,686.23	-	5,686.23		
40397000 Total			369,422.11					166,945.68		173,904.11	2,024,764.30	5,686.23	5.57	
40397010	2016	5.5	76,870.05		10	4.5	0.00%	42,278.53	1.043150526	44,102.87	345,915.23	-		
40397010 Total			76,870.05					42,278.53		44,102.87	345,915.23	-	4.50	
40398000	2015	6.5	8,246.84		15	8.5	0.00%	3,573.63	1.043150526	3,727.83	70,098.14	-		
40398000	2011	10.5	7,719.24		15	4.5	0.00%	5,403.47	1.043150526	5,636.63	34,736.58	-		
40398000	2008	13.5	26,072.76		15	1.5	0.00%	23,465.48	1.043150526	24,478.03	39,109.14	-		
40398000	2007	14.5	137,243.49		15	0.5	0.00%	132,668.71	1.043150526	137,243.49	68,621.75	-		
40398000	2006	15.5	35,506.73		15	0	0.00%	35,506.73	1	35,506.73	-	35,506.73		
40398000	2005	16.5	14,317.18		15	0	0.00%	14,317.18	1	14,317.18	-	14,317.18		
40398000	2004	17.5	6,501.93		15	0	0.00%	6,501.93	1	6,501.93	-	6,501.93		
40398000 Total			235,608.17					221,437.13		227,411.83	212,565.61	56,325.84	1.19	
Grand Total Amortized Only			191,606,860.26					75,916,435.29		79,081,116.91	951,902,806.15	2,433,731.97		
										98,783,122.51				
									1.04	Proration Factor				
									127,303,415.73	Book Reserve				
									(6,268,052.22)	Less Leasehold				
									(22,252,241.00)	Less Buildings				
									-	Difference				

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 264 of 266

Northern States Power Company

Docket No. E/G002/D-22-299
DOC IR No. 37
Attachment B, Page 1 of 3

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Present and Proposed Accruals
January 1, 2022

FERC	Account	Plant Balance	Fully	Plant Balance	Present (A)			Proposed		Proposed Less
		1/1/2022	Accrued	1/1/2022	Annual Rate	Notes	Annual Accrual	Annual Rate	Annual Accrual	Present Accrual
Account	Description									
Common Utility										
Intangible										
301	Intangible Organization Costs	100,607.85		100,607.85	0.00%		-	0.00%	-	-
302	Franchise and Consent	-		-	5.00%		-	5.00%	-	-
303	Computer Software- 3 Year	25,503,701.70	15,434,297.21	10,069,404.49	36.49%		3,674,325.70	34.48%	3,472,022.33	(202,303.37)
303	Computer Software- 5 Year	297,397,117.84	115,403,593.18	181,993,524.66	20.35%		37,035,682.27	20.53%	37,366,371.72	330,889.45
303	Computer Software- 7 Year	19,920,183.84	893,228.02	19,026,955.82	15.20%		2,892,097.28	14.41%	2,741,226.21	(150,871.08)
303	Computer Software- 10 Year	58,949,892.42	46,053,972.30	12,895,920.12	9.92%		1,279,275.28	10.36%	1,335,502.73	56,227.45
303	Computer Software 15 year	164,669,147.47	-	164,669,147.47	6.74%		11,098,700.54	6.77%	11,143,068.58	44,368.04
	Total Software	566,540,651.12	177,785,090.71	388,755,560.41			55,980,081.07		56,058,191.56	78,110.50
			177,785,090.71	388,654,952.56					56,058,191.56	
General Plant										
390	Structures and Improvements	72,505,182.48	-	72,505,182.48	2.54%		1,841,631.63	2.57%	1,866,707.19	25,075.56
390	414 Nicollet	85,588,830.00		85,588,830.00	(E) & (B)		2,147,603.34	(E) & (B)	2,147,603.34	-
390	Hugo	10,878,432.00		10,878,432.00	(E) & (B)		251,358.35	(E) & (B)	251,358.35	-
390	Maple Grove	12,919,518.00		12,919,518.00	(E) & (B)		372,589.86	(E) & (B)	372,589.86	-
390	Marshall Operations Center	-		-	(E) & (B)		-	(E) & (B)	-	-
390	Rice Street	23,115,674.00		23,115,674.00	(E) & (B)		885,902.41	(E) & (B)	885,902.41	-
390	Structures and Improvements - Leasehold Improvements	18,120,375.48		18,120,375.48	(F)		-	(F)	-	-
391	Office Furniture and Equipment	22,521,905.32	-	22,521,905.32	4.85%		1,091,524.14	4.84%	1,089,840.13	(1,684.01)
391	Network Equipment	146,440,285.72	26,667.41	146,413,618.31	21.55%		31,552,134.75	16.21%	23,739,370.84	(7,812,763.91)
392	Automobiles	1,482,184.30	153,182.10	1,329,002.20	9.35%		124,221.84	8.90%	118,223.64	(5,998.20)
392	Light Trucks	4,198,263.25	754,063.16	3,444,200.09	8.39%		288,968.39	8.71%	299,875.59	10,907.20
392	Trailers	1,282,320.55	770,459.49	511,861.06	11.97%		61,269.77	6.49%	33,212.34	(28,057.43)
392	Heavy Trucks	5,231,483.84	657,799.67	4,573,684.17	7.58%		346,685.26	6.87%	314,146.85	(32,538.41)
393	Stores Equipment	246,162.24	-	246,162.24	4.92%		12,113.15	4.85%	11,928.63	(184.52)
394	Tools, Shop, and Garage Equipment	8,212,668.71	0.08	8,212,668.63	6.65%		546,142.46	6.54%	537,297.05	(8,845.42)
395	Laboratory Equipment	-	-	-	10.00%		-	10.00%	-	-
396	Power Operated Equipment	1,309,686.00	9,547.99	1,300,138.01	6.85%		89,059.45	6.76%	87,825.96	(1,233.50)
397	Comm. & Telecomm. Equipment	369,422.11	5,686.23	363,735.88	9.02%		32,806.98	9.66%	35,123.55	2,314.57
397	Communication Equipment - Two Way	76,870.05	-	76,870.05	4.83%		3,712.82	9.47%	7,281.60	3,568.77
397	Communication Equipment - Smart Grid	-	-	-	5.04%	(B)	-	5.00%	-	-
398	Miscellaneous Equipment	235,608.17	56,325.84	179,282.33	17.00%		30,478.00	3.86%	6,912.97	(23,565.03)
	Total General	414,734,872.22	2,433,731.97	412,301,140.25			39,678,204.60		31,805,200.28	(7,873,004.32)
									31,805,200.28	
	Total Common	981,275,523.34	180,218,822.68	801,056,700.66			95,658,285.66		87,863,391.84	(7,794,893.82)
		981,275,523.34	180,218,822.68	801,056,700.66					87,863,391.84	

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Northern States Power Company

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 265 of 266

Docket No. E.G002/D-22-299
DOC IR No. 37
Attachment B, Page 2 of 3

Northern States Power MN - Transmission, Distribution and General Study Comparison of Present and Proposed Accruals January 1, 2022										
FERC	Account	Plant Balance	Fully	Plant Balance	Present (A)			Proposed		Proposed Less
Account	Description	1/1/2022	Accrued	1/1/2022	Annual Rate	Notes	Annual Accrual	Annual Rate	Annual Accrual	Present Accrual
Electric Plant										
Intangible Plant										
302	Franchise and Consent	263,661,737.61	-	263,661,737.61	5.00%		13,183,086.88	5.00%	13,183,086.88	-
303	Computer Software- 3 Year	2,149,696.73	201,839.24	1,947,857.49	33.33%	(B)	649,220.90	33.54%	653,313.84	4,092.94
303	Computer Software- 5 Year	180,748,054.80	89,413,349.55	91,334,705.25	19.35%		17,673,265.47	20.47%	18,693,673.50	1,020,408.04
303	Computer Software- 7 Year	-	-	-	(D)		-	14.29%	-	-
303	Computer Software- 10 Year	57,816.30	-	57,816.30	10.35%	(C)	5,983.99	10.05%	5,813.28	(170.71)
303	Computer Software - 15 Year	-	-	-	(D)		-	6.67%	-	-
Total Software		446,617,305.44	89,615,188.79	357,002,116.65			31,511,557.23		32,535,887.50	1,024,330.26
		446,617,305.44							32,535,887.50	
Transmission										
351	Energy Storage Equipment	-	-	-	(D)		-	10.00%	-	-
352	Structures and Improvements	154,713,000.51	-	154,713,000.51	1.52%		2,351,637.61	1.80%	2,777,274.72	425,637.11
353	Station Equipment	1,453,096,963.49	-	1,453,096,963.49	2.08%		30,161,933.67	2.19%	31,773,707.45	1,611,773.78
354	Towers and Fixtures	126,526,814.97	-	126,526,814.97	1.83%		2,315,440.71	2.12%	2,683,775.67	368,334.96
355	Poles and Fixtures	1,546,910,330.64	-	1,546,910,330.64	2.43%		37,589,921.03	2.62%	40,462,037.28	2,872,116.25
356	Overhead Conductors and Devices	672,055,789.15	-	672,055,789.15	2.05%		13,777,143.88	2.11%	14,186,504.28	409,360.60
357	Underground Conduit	32,181,581.66	-	32,181,581.66	1.38%		443,011.65	1.44%	463,945.69	20,934.04
358	Underground Conductor and Devices	35,447,884.88	-	35,447,884.88	2.10%		744,405.58	2.15%	763,526.27	19,120.69
359	Roads and Trails	-	-	-	(D)		-	1.67%	-	-
Total Transmission		4,020,932,365.30	-	4,020,932,365.30			87,383,493.94	Checked in Tr	93,110,771.36	5,727,277.42
		4,020,932,365.30							93,110,771.36	
Distribution										
361	Structures and Improvements	56,679,393.32	-	56,679,393.32	2.09%		1,185,222.79	2.29%	1,299,862.53	114,639.73
362	Station Equipment	651,488,147.04	-	651,488,147.04	2.34%		15,244,822.64	2.65%	17,263,445.39	2,018,622.74
363	Energy Storage Equipment	-	-	-	(D)		-	10.00%	-	-
364	Poles, Towers, and Fixtures	493,800,559.12	-	493,800,559.12	4.63%		22,862,965.89	5.53%	27,330,986.55	4,468,030.67
365	Overhead Conductors and Devices	505,157,381.55	-	505,157,381.55	3.22%		16,266,067.69	3.61%	18,227,794.46	1,961,726.77
366	Underground Conduit	330,084,987.63	-	330,084,987.63	2.15%		7,096,827.23	1.99%	6,578,758.70	(518,068.54)
367	Underground Conductor and Devices	1,172,802,710.50	-	1,172,802,710.50	2.22%		26,036,220.17	2.45%	28,761,009.90	2,724,789.73
369	Overhead Services	81,468,615.93	-	81,468,615.93	4.28%		3,486,856.76	5.11%	4,159,316.54	672,459.78
369	Underground Services	256,251,030.61	-	256,251,030.61	2.38%		6,098,774.53	2.66%	6,812,762.30	713,987.77
370	Meters (Excluded from Study)	84,792,662.41	9,003,842.34	75,788,820.07	5.82%		4,410,909.33	5.82%	4,410,909.33	-
370	Meters AGIS (Excluded from Study)	4,517,301.31	-	4,517,301.31	5.02%		226,768.53	5.02%	226,768.53	-
371	On Customer Premises EV Chargers	128,517.02	-	128,517.02	10.00%	(B)	12,851.70	10.33%	13,274.57	422.86
371	On Cust Prem RaaS - 10 Year	-	-	-	(D)		-	10.00%	-	-
371	On Cust Prem RaaS - 15 Year	-	-	-	(D)		-	6.67%	-	-
371	On Cust Prem RaaS - 20 Year	-	-	-	(D)		-	5.00%	-	-
373	Street Lighting and Signal Systems	78,536,986.93	-	78,536,986.93	5.76%		4,523,730.45	5.30%	4,161,079.83	(362,650.62)
Total Distribution Depreciated		3,715,708,293.37	9,003,842.34	3,706,704,451.03			107,452,017.71		119,245,978.61	11,793,960.90
		4,160,841,630.71							119,245,978.61	
		4,160,841,630.71	-							
Distribution Amortize										
368	Line Transformers	419,581,683.54	0	419,581,683.54	3.24%		13,594,446.55	3.30%	13,837,566.16	243,119.62
368	Line Capacitors	25,551,653.80	7,866,282.48	17,685,371.32	3.99%		705,646.32	4.42%	781,435.69	75,789.37
Total Distribution Amortized		445,133,337.34	7,866,282.48	437,267,054.86			14,300,092.86		14,619,001.85	316,908.99
			7,866,282.48						14,619,001.85	
General										
390	Structures and Improvements	30,686,731.62	-	30,686,731.62	2.30%		705,794.83	2.18%	667,978.96	(37,815.87)
390	Chesnut	22,473,379.97	-	22,473,379.97	(E) & (B)		348,728.08	(E) & (B)	348,728.08	-
390	Maple Grove	21,992,177.08	-	21,992,177.08	(E) & (B)		409,712.02	(E) & (B)	409,712.02	-
390	Leasehold Improvements	1,075,432.86	-	1,075,432.86	(F)		-	(F)	-	-
391	Office Furniture and Equipment	34,646,620.19	923,660.37	33,722,959.82	4.91%		1,655,797.33	4.94%	1,665,213.44	9,416.11
391	Network Equipment	58,083,120.75	-	58,083,120.75	17.37%		10,089,038.07	16.54%	9,609,066.69	(479,971.38)
392	Automobiles	7,255,330.91	64,183.84	7,191,147.07	9.76%		701,855.95	9.34%	672,011.51	(29,844.44)
392	Light Trucks	37,551,700.40	10,979,479.29	26,572,221.11	9.93%		2,638,621.56	8.73%	2,320,129.03	(318,492.53)
392	Trailers	24,963,452.99	2,386,713.10	22,576,739.89	6.30%		1,422,334.61	7.00%	1,581,111.04	158,776.42
392	Heavy Trucks	122,805,759.56	13,080,095.93	109,725,663.63	7.16%		7,856,357.52	7.42%	8,140,581.40	284,223.88
393	Stores Equipment	1,624,277.68	-	1,531,915.34	4.50%		68,960.70	4.92%	75,340.70	6,380.00
394	Tools, Shop, and Garage Equipment	116,662,431.24	750,015.09	115,912,416.15	6.57%		7,613,445.74	6.62%	7,669,015.51	53,569.77
395	Laboratory Equipment	2,864,847.15	412,596.60	2,452,250.55	10.89%		262,124.20	9.87%	242,050.36	(20,073.86)
396	Power Operated Equipment	53,687,454.92	4,745,933.81	48,941,521.11	5.46%		2,672,207.05	6.14%	3,007,210.09	335,003.04
397	General Communication Equipment	57,447,525.50	59,315.71	57,388,209.79	10.57%		6,065,933.77	9.99%	5,730,947.57	(334,986.21)
397	Communication Equipment - Two Way	63,558,075.53	-	63,558,075.53	10.38%		6,597,328.24	9.93%	6,312,600.40	(284,727.84)
397	Comm. & Telecomm. Equipment - AES	8,254,298.26	1,590,351.23	6,663,947.03	4.78%		318,536.67	6.47%	430,928.32	112,391.66
397	Comm. & Telecomm. Equipment - EMR	46,455,877.51	-	46,455,877.51	6.27%		2,912,783.52	6.62%	3,073,672.75	160,889.23
397	Comm. & Telecomm. Equipment - Smart Grid	9,133,831.88	-	9,133,831.88	5.11%	(B) & (G)	466,738.81	5.00%	456,265.09	(10,473.72)
398	Miscellaneous	1,902,512.02	-	1,902,512.02	6.85%		130,322.07	6.64%	126,283.78	(4,038.30)
Total General		723,124,638.02	35,084,707.31	688,039,930.71			52,936,620.76		52,538,846.72	(399,774.04)
			35,084,707.31						52,538,846.72	
Total Electric		9,351,515,939.47	141,570,020.92	9,209,945,918.55			293,585,782.51		312,050,486.04	18,464,703.53
		9,351,515,939.47	132,566,178.58	A-1					312,050,486.04	
			9,003,842.34	EI Theo Reserve						
			141,570,020.92							

Northern States Power Company
TD&G - 2022 Depreciation Study by
Alliance Consulting Group

Docket No. EL25-____
Exhibit____(MAK-1), Schedule 6
Page 266 of 266

Northern States Power Company

Docket No. E-G002/D-22-299
DOC TR No. 37
Attachment B, Page 3 of 3

Northern States Power MN - Transmission, Distribution and General Study
Comparison of Present and Proposed Accruals
January 1, 2022

FERC	Account	Plant Balance	Fully	Plant Balance	Present (A)			Proposed		Proposed Less
Account	Description	1/1/2022	Accrued	1/1/2022	Annual Rate	Notes	Annual Accrual	Annual Rate	Annual Accrual	Present Accrual
Natural Gas										
Intangible Plant										
302	Franchise and Consent	56,566.75		56,566.75	5.00%		2,828.34	5.00%	2,828.34	-
303	Computer Software 3 yr	25,000.00		25,000.00	33.33%	(G)	8,332.50	36.65%	9,162.90	830.40
303	Computer Software 5 yr	8,601,254.11	4,495,892.57	4,105,361.54	20.53%		842,830.72	20.97%	860,944.52	18,113.79
303	Computer Software 7 Year				(D)			14.23%	-	-
303	Computer Software 10 Year				10.00%			10.00%	-	-
303	Computer Software 15 year				(D)		-	6.67%	-	-
	Total Software	8,682,820.86	4,495,892.57	4,186,928.29			853,991.56	-	872,935.75	18,944.19
									872,935.75	
Transmission										
366	Structures and Improvements	932,906.53		932,906.53	0.86%		8,023.00	1.22%	11,419.05	3,396.06
367	Mains	96,347,581.42		96,347,581.42	1.51%		1,454,848.48	1.69%	1,631,127.06	176,278.58
369	Measure and Regulating Station	17,204,820.02		17,204,820.02	2.65%		455,927.73	2.63%	452,645.83	(3,281.90)
	Total Transmission	114,485,307.97		114,485,307.97		-	1,918,799.21		2,095,191.93	176,392.73
									2,095,191.93	
Distribution										
				-						
375	Structures and Improvements	877,547.93		877,547.93	2.06%		18,077.49	2.06%	18,055.98	(21.51)
376	Mains- Metallic	284,387,208.06		284,387,208.06	1.96%		5,573,989.28	2.17%	6,168,198.36	594,209.08
376	Mains- Plastic	556,988,970.64		556,988,970.64	2.13%		11,863,865.07	2.36%	13,164,501.61	1,300,636.53
376	Mains- Plastic (Excluded from Study)	4,991,360.57		4,991,360.57						
378	Measure & Regulating- General	14,700,895.75		14,700,895.75	2.95%		433,676.42	2.69%	395,138.25	(38,538.18)
379	Measure & Regulating- City Gate	1,808,899.26		1,808,899.26	2.60%		47,031.38	2.37%	42,921.22	(4,110.16)
380	Services- Metallic	13,139,555.17		13,139,555.17	2.10%		275,930.66	2.40%	315,230.19	39,299.53
380	Services- Plastic	347,809,634.87		347,809,634.87	2.94%		10,225,603.27	2.79%	9,706,985.24	(518,618.02)
	Total Distribution	1,224,704,072.25		1,224,704,072.25			28,438,173.57		29,811,030.85	1,372,857.28
									29,811,030.85	
Distribution Amortized										
381	Meters	133,374,226.32	24,244,995.16	109,129,231.16	4.49%		4,899,902.48	4.95%	5,400,231.49	500,329.01
381	Telemetry (Fully Amortized)	36,777.88	36,777.88	-	0.00%		-	12.50%	-	-
383	House Regulators (Old)									
	Total Distribution Amortized	133,411,004.20	24,281,773.04	109,129,231.16			4,899,902.48		5,400,231.49	500,329.01
									5,400,231.49	
General										
390	Structures and Improvements	2,204,831.37		2,204,831.37	2.08%		45,860.49	1.99%	43,860.25	(2,000.25)
391	Office Furniture and Equipment	1,090,913.22	28,151.02	1,062,762.20	3.82%		40,597.52	4.33%	45,990.48	5,392.96
391	Network Equipment	164,676.64	38,022.55	126,654.09	20.12%		25,482.80	11.08%	14,029.23	(11,453.58)
392	Automobiles	567,454.73	23,061.11	544,393.62	8.82%		48,015.52	7.99%	43,522.69	(4,492.82)
392	Light Trucks	13,622,519.02	2,965,377.95	10,657,141.07	9.01%		960,208.41	8.25%	878,894.98	(81,313.43)
392	Trailers	2,565,267.81	504,826.09	2,060,441.72	6.20%		127,747.39	6.48%	133,435.23	5,687.84
392	Heavy Trucks	17,166,038.81	3,445,046.54	13,720,992.27	6.92%		949,492.67	6.96%	954,802.12	5,309.45
393	Stores Equipment	10,090.97	-	10,090.97	3.75%		378.41	4.27%	430.63	52.22
394	Tools, Shop, and Garage Equipment	10,948,063.22	344,320.54	10,603,742.68	6.02%		638,345.31	6.15%	652,147.93	13,802.62
395	Laboratory Equipment	-	-	-	10.00%		-	10.00%	-	-
396	Power Operated Equipment	4,833,500.56	298,690.61	4,534,809.95	5.52%		250,321.51	5.61%	254,332.97	4,011.46
397	Communication Equipment	1,275,627.76	1,129,121.90	146,505.86	15.56%		22,796.31	8.14%	11,923.36	(10,872.95)
397	Communication Equipment - Two Way	1,132,349.33	-	1,132,349.33	10.19%		115,386.40	9.49%	107,416.26	(7,970.13)
397	Comm. & Telecomm. Equipment - AES	15,492,768.27	-	15,492,768.27	4.76%		737,455.77	5.35%	828,767.69	91,311.92
397	Comm. & Telecomm. Equipment - EMR	6,285,326.39	-	6,285,326.39	6.87%		431,801.52	6.32%	397,411.78	(34,390.14)
398	Miscellaneous	50,705.08	32,998.42	17,706.66	1.97%		348.82	4.85%	858.75	509.93
	Total General	77,410,133.18	8,809,616.73	68,600,516.45			4,394,239.24		4,367,824.35	(26,414.89)
									4,367,824.35	
	Total Gas	1,558,693,338.46	37,587,282.34	1,521,106,056.12			40,505,106.06		42,547,214.38	2,042,108.32
		1,558,693,338.46	37,587,282.34						42,544,386.04	
	Total Company	11,891,484,801.27	359,376,125.94	11,532,108,675.33			429,749,174.23	-	442,461,092.26	12,711,918.03
				11,532,108,675.33						
Summary		11,891,484,801.27	350,372,283.60	Appendix A-1						
			9,003,842.34	Summary 370						
			359,376,125.94							