

Xcel Energy												
Comparison of Present and Proposed Depreciation Parameters and Rates												
Electric Utility												
FERC Account	Account Description	Average Life	Curve	Present			Average Life	Curve	Proposed			Annual Rate
				Net Salvage	Annual Rate	Notes			Net Salvage	Annual Rate	Notes	Percent Change
Intangible Plant - Total Company												
	302 Franchise and Consents	20	SQ	0	5.00%	(1)	20	SQ	0	5.00%	(1)	0.00%
	303 Computer Software 3 Year	3	SQ	0	34.24%		3	SQ	0	39.19%		4.95%
	303 Computer Software 5 Year	5	SQ	0	22.05%		5	SQ	0	20.70%		-1.35%
	303 Computer Software 7 Year	7	SQ	0	14.29%		7	SQ	0	15.24%		0.96%
	303 Computer Software 10 Year	10	SQ	0	10.24%		10	SQ	0	10.30%		0.06%
	303 Computer Software 15 Year	15	SQ	0	6.67%	(3)	15	SQ	0	6.67%	(3)	0.00%
Transmission - Total Company												
	351 Energy Storage Equipment	(D)	(D)	(D)	(D)	(3)	10	SQ	0	10.00%	(3)	0.00%
	352 Structures and Improvements	70	R5	-5	1.47%		65	R4	-15	1.85%		0.39%
	353 Station Equipment	56	R2	-15	1.98%		56	R2	-20	2.12%		0.14%
	354 Towers and Fixtures	75	R4	-35	1.62%		75	R4	-50	2.00%		0.38%
	355 Poles and Fixtures	62	R2	-50	2.37%		60	R2	-55	2.56%		0.19%
	356 Overhead Conductors and Devices	67	R1	-35	1.97%		67	R0.5	-40	2.01%		0.03%
	357 Underground Conduit	73	R4	0	1.33%		74	R4	-5	1.40%		0.06%
	358 Underground Conductor and Devices	50	R3	-5	2.01%		50	R3	-5	2.02%		0.01%
	359 Roads and Trails	60	R3	0	1.67%		60	R3	0	1.67%		0.01%
Distribution - SD Only												
	361 Structures and Improvements	63	R2.5	-30	2.02%		63	R2.5	-40	2.22%		0.20%
	362 Station Equipment	53	R2	-25	2.26%		51	R2	-30	2.52%		0.26%
	363 Energy Storage Equipment	(D)	(D)	(D)	(D)	(3)	10	SQ	0	10.00%	(3)	0.00%
	364 Poles, Towers, and Fixtures	47	R1	-120	4.56%		44	R1.5	-135	5.48%		0.92%
	365 Overhead Conductors and Devices	39	L0	-25	3.12%		37	L0	-30	3.53%		0.42%
	366 Underground Conduit	56	R3	-20	2.06%		67	R2.5	-30	1.85%		-0.21%
	367 Underground Conductor and Devices	49	R1.5	-10	2.17%		51	R2.5	-20	2.40%		0.23%
	368 Line Transformers	32	SQ	-5	4.79%		32	SQ	-5	4.18%		-0.61%
	368 Line Capacitors	25	SQ	-7	5.85%		25	SQ	-10	5.69%		-0.16%
	369 Overhead Services	42	R1.5	-85	4.03%		42	R1.5	-100	4.64%		0.60%
	369 Underground Services	44	R4	-5	2.24%		44	R4	-10	2.45%		0.21%
	370 Meters	15	SQ	-5	12.61%		15	SQ	-5	12.61%		0.00%
	370 Meters - AGIS	20	SQ	0	5.00%		20	SQ	0	5.00%		0.00%
	373 Street Lighting and Signal Systems	29	L0	-40	4.71%		29	L0	-50	5.20%		0.50%
General - Total Company												
	390 Structures and Improvements	55	R1.5	-20	2.18%		55	R1.5	-20	2.48%		0.30%
	Structures and Improvements - Leasehold											
	390 Improvements	(F)	(F)	(F)	Note (2)	(2)	(F)	(F)	(F)	Note (2)	(2)	0.00%
	391 Office Furniture and Equipment	20	SQ	0	4.45%		20	SQ	0	4.89%		0.43%
	391 Network Equipment	6	SQ	0	15.41%		6	SQ	0	17.48%		2.07%
	392 Automobiles	10	SQ	5	8.92%		10	SQ	6	8.91%		-0.01%
	392 Light Trucks	10	SQ	10	8.32%		10	SQ	12	8.45%		0.14%
	392 Trailers	12	SQ	20	5.97%		12	SQ	15	7.74%		1.77%
	392 Heavy Trucks	12	SQ	15	6.36%		12	SQ	10	7.89%		1.53%
	393 Stores Equipment	20	SQ	0	4.15%		20	SQ	0	4.55%		0.40%
	394 Tools, Shop, and Garage Equipment	15	SQ	0	6.16%		15	SQ	0	6.49%		0.33%
	395 Laboratory Equipment	10	SQ	0	8.78%		10	SQ	0	9.42%		0.64%
	396 Power Operated Equipment	12	SQ	15	6.05%		12	SQ	25	6.08%		0.03%
	397 General Communication Equipment	10	SQ	0	9.87%		10	SQ	0	13.53%		3.66%
	397 Communication Equipment - Two Way	10	SQ	0	9.29%		10	SQ	0	9.22%		-0.07%
	397 Comm. & Telecomm. Equipment - AES	15	SQ	0	4.87%		15	SQ	0	0.50%		-4.37%
	397 Comm. & Telecomm. Equipment - EMS	15	SQ	0	6.14%		15	SQ	0	6.68%		0.53%
	397 Communication Equipment - Smart Grid	20	SQ	0	4.98%		20	SQ	0	4.54%		-0.44%
	398 Miscellaneous Equipment	15	SQ	0	6.40%		15	SQ	0	6.49%		0.09%

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Comparison of Present and Proposed Depreciation Parameters and Rates												
Common Utility												
FERC Account	Account Description	Present (1)					Proposed (2)					Annual Rate
		Average Life	Curve	Net Salvage	Annual Rate	Notes	Average Life	Curve	Net Salvage	Annual Rate	Notes	Percent Change
Intangible Plant - Total Company												
301	Intangible Organization Costs	0	SQ	0	0.00%	(4)	0	SQ	0	0.00%	(4)	0.00%
302	Franchise and Consents	20	SQ	0	5.00%	(1)	20	SQ	0	5.00%	(1)	0.00%
303	Computer Software 3 Year	3	SQ	0	34.72%		3	SQ	0	35.29%		0.57%
303	Computer Software 5 Year	5	SQ	0	20.68%		5	SQ	0	19.96%		-0.72%
303	Computer Software 7 Year	7	SQ	0	14.40%		7	SQ	0	14.66%		0.25%
303	Computer Software 10 Year	10	SQ	0	11.26%		10	SQ	0	10.04%		-1.22%
303	Computer Software 15 year	15	SQ	0	6.82%		15	SQ	0	6.90%		0.08%
General - Total Company												
390	Structures and Improvements	50	L0	-25	2.55%		48	L2	-25	3.13%		0.58%
	Structures and Improvements - Leasehold											
390	Improvements	(F)	(F)	(F)	Note (2)	(2)	(F)	(F)	(F)	Note (2)	(2)	0.00%
391	Office Furniture and Equipment	20	SQ	0	4.49%		20	SQ	0	4.58%		0.09%
391	Network Equipment	5	SQ	0	17.69%		6	SQ	0	15.54%		-2.15%
392	Automobiles	10	SQ	5	7.61%		10	SQ	5	9.53%		1.92%
392	Light Trucks	10	SQ	10	8.11%		10	SQ	10	8.79%		0.68%
392	Trailers	12	SQ	20	6.07%		12	SQ	20	6.73%		0.66%
392	Heavy Trucks	12	SQ	15	6.46%		12	SQ	15	6.85%		0.40%
393	Stores Equipment	20	SQ	0	4.48%		20	SQ	0	4.37%		-0.12%
394	Tools, Shop, and Garage Equipment	15	SQ	0	6.26%		15	SQ	0	6.68%		0.41%
395	Laboratory Equipment	10	SQ	0	10.00%	(3)	10	SQ	0	10.00%	(3)	0.00%
396	Power Operated Equipment	12	SQ	15	6.37%		12	SQ	15	7.26%		0.88%
397	Comm. & Telecomm. Equipment	10	SQ	0	9.38%		10	SQ	0	9.59%		0.21%
397	Communication Equipment - Two Way	10	SQ	0	8.23%		10	SQ	0	3.55%		-4.68%
397	Communication Equipment - Smart Grid	20	SQ	0	5.00%		20	SQ	0	5.41%		0.41%
398	Miscellaneous Equipment	15	SQ	0	2.68%		15	SQ	0	3.94%		1.26%
(1) Account 302 is amortized over the terms of the franchise agreements or license, which is typically 20 years. The Company is including Account 302 in all schedules for completeness.												
(2) Depreciated over lease term.												
(3) Currently there is no balance in these accounts. In the event plant is added to these accounts, the Company is requests authorization to use the depreciation rate proposed based on the proposed parameters for each account.												
(4) Account 301 is not amortized. The Company is including Account 301 in all schedules for completeness.												
(5) Approved depreciation rates and parameters are from Case No. EL22-017												
(6) Proposed depreciation parameters for Average Life, Curve, and Net Salvage are from the Alliance report on Schedule 6.												
(D): New group. No life, curve, and net salvage percentage are currently approved. When plant is recorded to this account, NSPM requests authorization to use the depreciation rate listed.												
(F): Account will be amortized over remaining term of lease.												